

Combined Shareholders' Meeting

20



26

Wednesday, April 29
at 9:30 a.m.

at the InterContinental Paris Champs-Elysées Etoile
64 avenue Marceau, 75008 Paris

LECTRA

We pioneer. You lead.

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Daniel Harari
Chairman and Chief Executive Officer

2025,
fundamentals strengthened
in a challenging environment

Message from the Chairman and Chief Executive Officer

Madam, Sir, Dear Shareholder,

I am pleased to invite you to attend Lectra's Annual Shareholders' Meeting, which will be held on:

Wednesday, April 29, 2026 at 9:30 a.m.
at the InterContinental Paris Champs-Élysées Etoile
64 avenue Marceau, 75008 Paris.

The Shareholders' Meeting is a special opportunity for information, exchange, and dialogue. It will allow you, as a shareholder, to take part—through your vote—in decisions that are important for Lectra. You will notably be asked to vote on the approval of the financial statements for the 2025 fiscal year, the payment of the dividend, the remuneration of corporate officers, the renewal of a Director's term of office, the appointment of two new Directors, the appointment of new statutory auditors responsible for certifying financial and sustainability information, the renewal of the authorization granted to the Board of Directors to trade in Lectra shares and to grant stock subscription and purchase options, the authorization to reduce the share capital by cancelling shares, as well as the ratification of an amendment to the bylaws.

In this brochure, you will find the agenda of the Combined Shareholders' Meeting, the full text of the resolutions submitted for your approval together with the explanatory statements for each resolution, as well as the practical arrangements for participating and voting. All documents and information relating to the Shareholders' Meeting are available in the dedicated section for this Meeting on Lectra's website:

<https://www.lectra.com/en/investors/shareholder-information/shareholders-meetings>.

If you are unable to attend the Shareholders' Meeting in person, I encourage you to vote online via the secure VOTACCESS platform or by post using the voting form.

On behalf of the Board of Directors, I thank you for your trust, for the attention you will give to the resolutions submitted to your vote, and for your participation.

01 Overview of the Group's situation

Key figures for 2025

€ 506.7 m
revenues
-2% vs 2024

75%
recurring revenues

€ 89.3 m
SaaS revenues
+14% vs 2024

13.8% du CA
R&D investments

€ 25.6 m
net result

€ 0.35 / action
dividend proposed for 2025

€ 360.3 m
Shareholders' equity
at december 31, 2025

€ 21.3 m
net debt

Alternative performance indicators 2025*

€ 97.2 m
ARR
+14% vs 2024

96%
security ratio

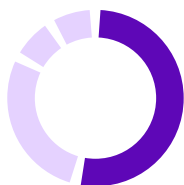
€ 79.7 m
EBITDA before non recurring items
-8 % vs 2024
soit 15,7 % du CA

€ 57 m
free cash-flow

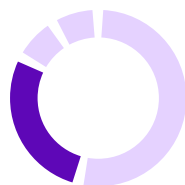
Changes on a like for like basis
*Definitions see note 2.27 to the consolidated financial statements

Revenues breakdown

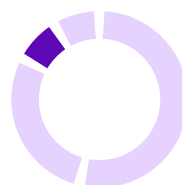
Perpetual software licenses, equipments and related softwares, and non recurring services



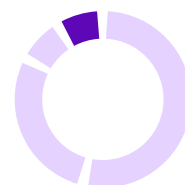
55%
Fashion



28%
Automobile



6%
Furniture



11%
Other industries
(signage, marine, aerospace,...)

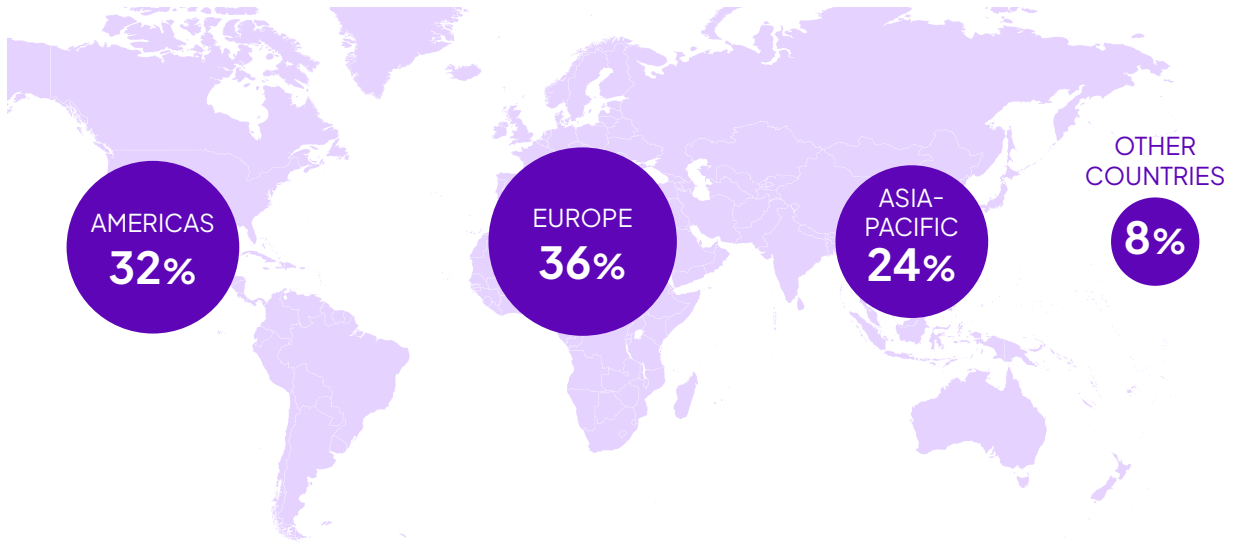
A global presence

25,000+
customers

9,000
connected equipments

93%
of revenues generated
out of France

Geographical breakdown of total revenues



100+
countries

78
subsidiaries

2 800+
employees

12
Expertise Centers
Worldwide

5
Customer Experience
Centers

- Atlanta
- Bordeaux-Cestas
- Milan
- Shanghai
- Tolland

1
Innovation Lab

- Bordeaux-Cestas

3
Production sites

- Bordeaux-Cestas (France)
- Suzhou (China)
- Tolland (USA)

Summary of 2025

To facilitate analysis of the Group's results, the financial statements are compared to those published in 2024 that consolidated Launchmetrics as of January 23 ("actual") and, for the analysis of variations, to the 2024 pro forma statements that consolidate Launchmetrics as of January 1, expressed at 2024 exchange rates ("like-for-like"). All "pro forma 2024" figures are designated as "2024". Currency movements had a negative impact on revenues and EBITDA before non-recurring items, reducing these indicators by €12.2 million and €4.6 million, respectively.

RESILIENCE OF THE BUSINESS MODEL

2025 was an unprecedented year, with periods of commercial and political tensions across all geographies, affecting all Lectra's market sectors. Tariffs were used as levers in numerous political and economic negotiations from the first quarter of 2025, leading to a wait-and-see attitude among customers. In the end, few agreements between the countries concerned were concluded on a permanent basis, and no major relocalization was observed.

Activities and earnings

Revenues for fiscal year 2025 amounted to €506.7 million, down 2%. This breaks down into €126.6 million in non-recurring revenues, down 12%, and €380.1 million in recurring revenues (75% of total revenues), up 2%, including €89.3 million from SaaS subscription contracts (18% of revenues, +14%).

The ARR as of December 31, 2025 was €97.2 million, up 14% like-for-like (9% in actual terms) compared to the end of 2024. All SaaS offers contributed to this strong performance.

Gross profit reached €369.3 million, representing a gross profit margin of 72.9%, up 1.3 points, thanks to the favorable sales mix and strict control of production costs.

EBITDA before non-recurring items was €79.7 million, down 8%, with an EBITDA margin of 15.7%, down 1.6 points.

Income from operations before non-recurring items totaled €38.2 million, down 14%, and net income amounted to €25.6 million, down 13% in actual terms.

The working capital requirement was negative at €39.7 million as of December 31, 2025, remaining one of the strengths of the Group's business model.

Free cash flow before non-recurring items was €57.0 million, an amount much higher than net income.

Balance sheet

As of December 31, 2025, the Group's balance sheet remained very solid: shareholders' equity stood at €360.3 million and net debt at €21.3 million after outflows for the buyback of the second tranche of Launchmetrics' share capital (€20.5 million), and the payment of dividends (€15.2 million) during the first half. Net debt consisted of €86.4 million in financial debt and €65.1 million in available cash.

2025 Dividend : €0.35 per share

The Board of Directors is proposing to the Shareholders' Meeting on April 29, 2026 the payment of a dividend of €0.35 per share in respect of fiscal year 2025 (€0.40 per share in respect of fiscal year 2024). The gross dividend represents a payout ratio of 52% of 2025 consolidated net income and a yield of 1.4% based on the December 31, 2025 closing share price.

SaaS, a driver of growth and long-term value creation

SaaS is now Lectra's number one driver of growth and profitability. Sustained investments in research and development, particularly in artificial intelligence, cloud computing and data, led to the deployment of Valia, a major and unique innovation, in 2025. Together with the Group's other SaaS offerings – Launchmetrics, Kubix Link and TextileGenesis in particular – it will sustainably reinforce Lectra's recurring revenues, technological differentiation and long-term value creation potential.

ASSESSMENT OF THE 2023-2025 ROADMAP

Launched in 2017, the Lectra 4.0 strategy aims to position the Group as a key Industry 4.0 player in its three strategic market sectors: fashion, automotive and furniture, before 2030. The strategy has been implemented up to now through three strategic roadmaps.

The first, covering the period from 2017 to 2019, laid the foundations essential to the Group's future, and the second, rolled out over the period 2020–2022, gave the Group a new dimension – mainly following the acquisition of Gerber in June 2021.

During the third roadmap, from 2023 to 2025, Lectra achieved major milestones in accomplishing its Lectra 4.0 vision, driven by six strategic priorities: (1) Strengthen the implementation of ethical, social, societal and environmental best practices internally and for its customers, (2) Take advantage of all the synergies resulting from the acquisition of Gerber, (3) Accelerate the transition of software sales to SaaS mode, (4) Accelerate the transformation of the Group's customer engagement and relationship model, (5) Continue external growth operations, (6) Prepare Lectra for the period 2026–2030.

The strategic roadmap was implemented with rigor and ambition. The third roadmap has generated solid results: a tripling of SaaS revenue, increased financial resilience and strengthened integration of sustainability in all operations. These advances were enriched by significant progress in other key areas, such as organizational transformation, innovation and customer centricity.

The constant evolution of Lectra's financial indicators since 2023, supported by the steady growth in recurring revenues and rigorous cost management, as well as by the achievement of strategic acquisitions and their successful integration, illustrate the strength of the Group's performance. Despite a deteriorated macroeconomic and geopolitical context, the success of Lectra's various offerings confirms the relevance of the strategic choices made since 2017.

2026-2028 ROADMAP IN LINE WITH THE LECTRA 4.0 STRATEGY

Today, Industry 4.0 is no longer a vision, it is a reality.

Between 2026 and 2028, Lectra will fully deploy its digital and connected model, exploiting the innovations and synergies developed over the last 10 years. R&D investments will be maintained at a high level and will represent around 12% of annual revenues, with the aim of delivering more value to customers, thanks to the increased integration of AI and big data in solutions as well as in the design processes of its offers.

In a constantly changing environment, Lectra stands out for its ability to transform challenges into true growth levers. The Group has set itself three ambitions:

- Positioning Valia at the forefront of the Manufacture offer. A SaaS solution that is unique on the market, Valia makes it possible to digitize and automate the stages of the industrial process, and to trace the flows;
- Accelerating the development of the SaaS model, in a logic of profitable and controlled growth; and
- Strengthening operational excellence by optimizing processes, information systems and human resources.

These three ambitions are detailed in the quarterly and annual financial letter as of December 31, 2025.

2026-2028 FINANCIAL OBJECTIVES

As part of the 2026–2028 strategic roadmap, the Group has set itself the objective of growth in EBITDA before non-recurring items, based on a stronger increase in recurring contracts and strict cost control:

- Lectra forecasts average like-for-like annual growth in SaaS ARR of around 15%, contributing to growth in revenues from recurring contracts of between +5% and +8% per year.
- Lectra continues to apply optimized cost control, combined with the pursuit of targeted investments. The security ratio should then increase by 2 to 3 points per year, from 96% in 2025 to more than 100% in 2028.

The Group is therefore targeting an increase in the EBITDA margin before non-recurring items of 120 to 180 basis points per year like-for-like, assuming that equipment orders and revenues from consumables and parts remain stable, before inflation effects.

Any rebound in equipment sales – the timing and magnitude of which remain uncertain – will represent additional revenues and EBITDA growth potential.

In addition, the Group intends to pursue its strategy of targeted acquisitions to strengthen its skills, increase the value of its solutions portfolio and consolidate its position on its markets.

Composition of the Board of Directors

As of the date of publication of this document, the Board of Directors is composed of seven members:



Daniel Harari

- Chairman and Chief Executive Officer
- Chairman of the Strategic Committee



Nathalie Rossiensky

- Lead Independent Director
- Chairwoman of the Audit Committee
- Member of the Strategic Committee and the Nominations Committee



Céline Abecassis-Moedas

- Independent Director
- Chairwoman of the Compensation Committee and the Nominations Committee
- Member of the Strategic Committee, the Sustainability Committee and the ad hoc Committee in charge of succession of the Chief Executive Officer



Karine Calvet

- Independent Director
- Member of the Strategic Committee, the Compensation Committee and the Sustainability Committee



Pierre-Yves Roussel

- Independent Director
- Chairman of the ad hoc Committee in charge of the succession of the Chief Executive Officer
- Member of the Strategic Committee



Jérôme Viala

- Non-independent Director
- Member of the Strategic Committee, the Audit Committee, the Compensation Committee and the ad hoc Committee in charge of the succession of the Chief Executive Officer

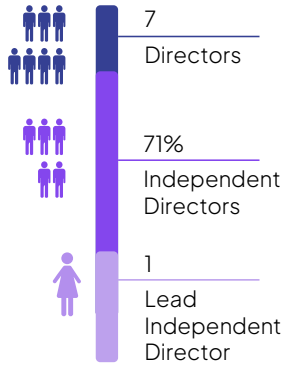


Hélène Viot-Poirier

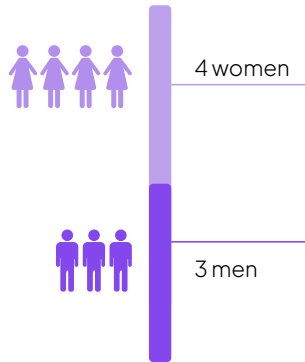
- Independent Director
- Chairwoman of the Sustainability Committee
- Member of the Strategic Committee, the Audit Committee and the Nominations Committee

Composition of the Board of Directors

DIRECTORS



GENDER PARITY



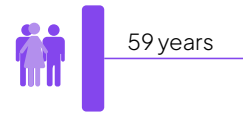
SPECIALIZED COMMITTEES



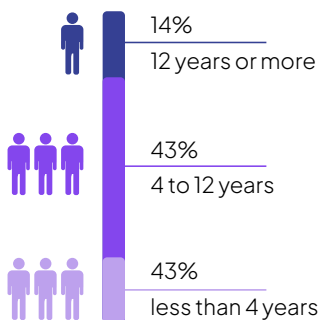
TERM OF OFFICE



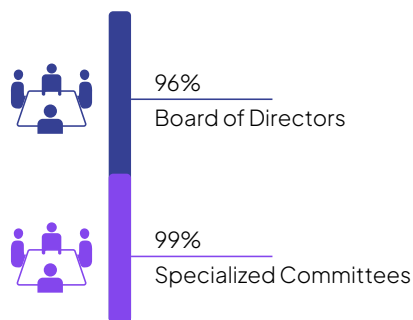
AVERAGE AGE



SENIORITY IN OFFICE



RATE OF ATTENDANCE IN 2025



03 Agenda

Within the remit of the Ordinary Shareholders' Meeting

01. Approval of the parent company financial statements for the fiscal year ended December 31, 2025;
02. Approval of the consolidated financial statements for the fiscal year ended December 31, 2025;
03. Discharge of Directors;
04. Appropriation of earnings for the fiscal year ended December 31, 2025 and setting of the dividend;
05. Approval of the information relating to the compensation of the company officers in respect of the fiscal year ended December 31, 2025;
06. Approval of the fixed and variable components making up the total compensation and benefits of all kinds paid or granted in respect of the fiscal year ended December 31, 2025 to Daniel Harari, Chairman and Chief Executive Officer;
07. Renewal of the term of office as Director of H el ene Viot-Poirier;
08. Appointment of Christophe G egout as Director;
09. Appointment of Fiorangelo Salvatorelli as Director;
10. Setting of the overall annual amount of Directors' compensation;
11. Approval of the policy governing the compensation of Daniel Harari, Chairman and Chief Executive Officer, in respect of fiscal year 2026;
12. Approval of the policy governing the compensation of the Directors in respect of fiscal year 2026;
13. Appointment of Grant Thornton as Statutory Auditor responsible for certifying accounting and financial information;
14. Appointment of Ernst & Young et Autres as Statutory Auditor responsible for certifying sustainability information;
15. Authorization to be granted to the Board of Directors to trade in Company shares;

Within the remit of the Extraordinary Shareholders' Meeting:

16. Authorization to be granted to the Board of Directors to grant stock option or stock purchase;
17. Delegation of authority to the Board of Directors to carry out a share capital increase reserved for members of company savings plans, with cancellation of preferential subscription rights in favor of the latter, in application of Article L. 225-129-6, paragraph 2 of the French Commercial Code (*Code de commerce*);
18. Authorization to be granted to the Board of Directors to reduce the share capital by canceling shares;
19. Ratification of the amendment to Article 20 of the by-laws, "Representation and admission to Shareholders' Meetings";
20. Powers to carry out legal formalities.

Report on proposed resolutions

The purpose of this report is to set out the reasons for each of the resolutions submitted by your Board of Directors to the Annual Shareholders' Meeting of April 29, 2026.

Resolutions 1 to 15 are subject to the quorum and majority requirements for Ordinary Shareholders' Meetings, and resolutions 16 to 20 are subject to the quorum and majority requirements for Extraordinary Shareholders' Meetings.

Approval of the annual and consolidated financial statements for fiscal year 2025 – appropriation of earnings – setting of the dividend (Resolutions n°1 to 4)

Approval of the annual financial statements for fiscal year 2025 (1st resolution)

The Board of Directors approved the annual financial statements for fiscal year 2025 as presented in Chapter 5 of the 2025 Annual Financial Report, available on Lectra's website (<https://www.lectra.com/en/investors/financial-information/publications>).

You are asked to approve these financial statements, which show a profit of €19,727,446.

You are also asked to approve the total amount of the expenses and charges referred to in 4° of Article 39 of the French General Tax Code, i.e. the amount of €132,623, as well as the corresponding tax, which amounts to €33,876.

Approval of the consolidated financial statements for fiscal year 2025 (2nd resolution)

The Board of Directors approved the consolidated financial statements for fiscal year 2025 as presented in Chapter 4 of the 2025 Annual Financial Report, available on Lectra's website (<https://www.lectra.com/en/investors/financial-information/publications>).

You are asked to approve these financial statements, which show consolidated net income, Group share of €25,964,276.

Discharge of the Directors (3rd resolution)

You are asked to grant discharge to the Directors for the performance of their duties during the 2025 fiscal year.

Appropriation of earnings and setting of the dividend (4th resolution)

The Company's profit for fiscal year 2025 amounted to €19,727,446.

You are asked:

- to deduct from this profit and allocate to the legal reserve, in accordance with the provisions of Article L. 232-10 of the French Commercial Code (Code de commerce), an amount of €9,699;
- to note that the balance of the profit for fiscal year 2025, i.e. the sum of €19,717,747, increased by the prior retained earnings of €140,776,301, brings the distributable profit to the sum of €160,494,048; and

- to decide to allocate this distributable profit as follows:

- by way of dividend: €13,308,716,
- to the "Retained earnings" account: €6,409,031.

The dividend of €0.35 per share would be paid on May 6, 2026.

Approval of the components of compensation paid or awarded to company officers in respect of fiscal year 2025 (Resolutions n°5 and 6)

The proposed resolutions presented below constitute the ex-post vote on the compensation of company officers, pursuant to Articles L. 22-10-9 and L. 22-10-34 of the French Commercial Code (*Code de commerce*).

Lectra's company officers are:

- the executive company officer:
Daniel Harari, Chairman and Chief Executive Officer;
- the non-executive company officers:
 - currently in office:
Nathalie Rossiensky, Lead Director, Céline Abecassis-Moedas, Karine Calvet, Pierre-Yves Roussel, Jérôme Viala and Hélène Viot Poirier, Directors;
 - whose term of office ended during fiscal year 2025⁽¹⁾:
Ross McInnes, Director.

The ex-post voting regime provides for the submission to the Shareholders' Meeting for approval of (i) the report on the components of compensation paid or awarded to each of the company officers during the past fiscal year, as presented in the Corporate Governance Report, and (ii) the components of compensation and benefits of all kinds paid or awarded in respect of the past fiscal year to the executive company officers, namely, for Lectra, the Chairman and Chief Executive Officer.

Approval of the information relating to the compensation of company officers in respect of the fiscal year ended December 31, 2025, in accordance with Article L. 22-10-9 of the French Commercial Code (*Code de commerce*) (5th resolution)

The information mentioned in I of Article L. 22-10-9 of the French Commercial Code (*Code de commerce*) is presented in Sections 2.2 and 2.3 of the Corporate Governance Report.

It relates to the total compensation and benefits of all kinds, distinguishing between the fixed, variable and exceptional components paid or awarded in respect of the term of office of each of the company officers during the fiscal year ended December 31, 2025. Mentioned in particular, are the proportion of fixed and variable remuneration and commitments made by the Company as a result of the assumption or termination of the duties of company officers, including retirement benefit

obligations. This information also includes comparisons between the level of compensation of the executive company officer and that of employees ("equity ratios"), as well as information on changes in the compensation of the executive company officer and that of employees with regard to Lectra's performance.

Pursuant to Article L. 22-10-34 of the French Commercial Code (*Code de commerce*), you are asked to approve the information mentioned in I of Article L. 22-10-9 of the French Commercial Code (*Code de commerce*), as detailed in Sections 2.2 and 2.3 of the Corporate Governance Report of the 2025 Annual Financial Report.

Approval of the fixed and variable components making up the total compensation and benefits of all kinds paid or granted in respect of the fiscal year ended December 31, 2025 to Daniel Harari, Chairman and Chief Executive Officer (6th resolution)

Pursuant to Article L. 22-10-34 of the French Commercial Code (*Code de commerce*), you are asked to approve the fixed and variable components of the total compensation and benefits of all kinds paid or awarded in respect of the fiscal year ended December 31, 2025 to Daniel Harari, Chairman and Chief Executive Officer, by virtue of his office, as summarized below and detailed in Section 2.2.1 of the Corporate Governance Report of the 2025 Annual Financial Report.

Pursuant to Articles L. 22-10-8 and L. 22-10-34 of the French Commercial Code (*Code de commerce*), payment of the variable component of the compensation for the Chairman and Chief Executive Officer in respect of the fiscal year ended December 31, 2025 is subject to the approval of this resolution by the Shareholders' Meeting.

It should be noted that the compensation policy for the Chairman and Chief Executive Officer in respect of the 2025 fiscal year was approved by the Shareholders' Meeting of April 25, 2025, with a majority of 94.80%.

(1) At the close of the Board of Directors' meeting of April 24, 2025.

Summary table of the components of compensation paid or granted to Daniel Harari, Chairman and Chief Executive Officer of Lectra, in respect of fiscal year 2025, submitted to the Shareholders' Meeting of April 29, 2026 for approval

Components of compensation	Amount	Comments
Annual fixed compensation	€420,000 (amount paid)	<p>On the recommendation of the Compensation Committee, the Board of Directors, at its meeting on February 27, 2025, decided to maintain at €420,000 the gross annual fixed compensation of Daniel Harari, in his capacity as Chairman and Chief Executive Officer, in respect of fiscal year 2025.</p> <p>Daniel Harari therefore received gross compensation of €420,000 in respect of the period from January 1, 2025 to December 31, 2025. This compensation was paid on a monthly basis.</p>
Annual variable compensation	€49,939 (subject to approval by the Shareholders' Meeting of April 29, 2026)	<p>On a recommendation by the Compensation Committee, the Board of Directors, at its meeting on February 27, 2025, decided to maintain at €420,000 – subject to achieving objectives – the gross annual variable compensation of Daniel Harari, in his capacity as Chairman and Chief Executive Officer, in respect of fiscal year 2025.</p> <p>Regarding fiscal year 2025, the Board of Directors, on a proposition from the Compensation Committee, decided, at its meeting on February 27, 2025, to set six performance criteria, three criteria for the Strategic Scorecard and three criteria for the Sustainability Scorecard, which are detailed below.</p> <p>The criteria for the Strategic Scorecard and weightings were set taking into account the 2023–2025 strategic roadmap and reflect the Company's strategy of profitable sales activity and earnings growth. They are calculated excluding the variations in exchange rates.</p> <ul style="list-style-type: none"> (i) EBITDA before non-recurring items (40%); (ii) contributive value of the growth in commercial activity (30%); and (iii) protection and growth of recurring contracts (30%). <p>The Sustainability Scorecard criteria and weightings reflect the Group's objectives in this area, as described in the 2024 Sustainability Report:</p> <ul style="list-style-type: none"> (i) improving rankings by specialized non-financial rating agencies (40%); (ii) progress in raising the employee engagement rate (40%); (iii) progress on the climate transition plan (20%). <p>For each of the six criteria, the variable compensation is equal to zero below specified thresholds, equal to 100% if the annual objectives are achieved, and capped at 200% if the annual objectives are exceeded. Between these thresholds, it is calculated on a straight-line basis. These results are then weighted by the relative weight of each criterion.</p> <p>The result of the Sustainability Scorecard is then used as a bonus or penalty factor to adjust the results of the Strategic Scorecard criteria. Accordingly, if the result for the sustainability criteria is zero, the result for the Strategic Scorecard is multiplied by 75%. If the result is 200%, the result for the Strategic Scorecard is multiplied by 125% (but cannot exceed 200%).</p>

Components of compensation	Amount	Comments
		<p>The variable compensation is accordingly equal to 0% if none of the thresholds is met and is capped at 200% of the target-based variable amount if the annual objectives are exceeded for all the criteria and cause each to be capped at 200%. The fixed compensation and the variable compensation for the Chairman and Chief Executive Officer each account for 50% of the total target-based compensation. The actual total compensation can therefore vary, depending on performance, between 50% and 150% of the annual target-based amount. In other words, variable compensation is between 0 and 200% of fixed compensation.</p> <p>At its meeting on February 11, 2026, the Board of Directors, on a proposal by the Compensation Committee, determined the degree to which said performance criteria had been achieved for 2025:</p> <p><u>Strategic Scorecard criteria</u></p> <ul style="list-style-type: none"> (i) 0.77% for EBITDA before non-recurring items; (ii) 35.76% for the contributive value of the growth in commercial activity; (iii) 0.00% for the protection and growth of recurring contracts. <p><u>Sustainability Scorecard criteria</u></p> <ul style="list-style-type: none"> (i) 190.00% for improving rankings by specialized non-financial rating agencies; (ii) 75.00% for progress in raising the employee engagement rate; (iii) 125.00% for progress on the climate transition plan. <p>In total, the percentage obtained for the variable portion of Daniel Harari's compensation represented 11.89% of the total amount set for achieving the annual performance objectives (19.33% in 2024), and his variable compensation in respect of fiscal year 2025 was therefore €49,939 (€81,167 in 2024).</p>
Multiyear variable compensation	N/A	Daniel Harari receives no multi-year variable compensation.
Extraordinary compensation	N/A	Daniel Harari receives no exceptional compensation.
Stock options, performance-related shares or other long-term benefits	N/A	Daniel Harari receives no stock options, performance-related shares or other long-term benefits.
Compensation in his capacity as Director	52 000 €	In keeping with the rules for allocation of Directors' compensation, as determined at its meeting on February 23, 2022, the Board of Directors, at its meeting on February 11, 2026, decided to allocate to Daniel Harari the amount of €52,000 in his capacity as Director in respect of the fiscal year ended December 31, 2025.
Value of benefits in kind	8 010 €	The only benefit in kind corresponds to the tax value of the use of the company car, which amounted to €8,010 for the fiscal year ended December 31, 2025.
Termination payment	N/A	No termination payment is planned for Daniel Harari.
Indemnifications relating to a non-competition clause	N/A	There is no commitment to provide Daniel Harari with indemnification relating to a non-competition clause.
Collective benefit schemes	N/A	Daniel Harari does not benefit from any collective benefit scheme.
Supplementary pension scheme	N/A	Daniel Harari does not benefit from any supplementary pension scheme.

Governance: renewal of the term of office of a Director and appointment of two new Directors (Résolutions n°7 to 9)

Renewal of the term of office of Hélène Viot-Poirier as an Independent Director (7th resolution)

The term of office of Hélène Viot-Poirier is due to expire at the close of this Annual Shareholders' Meeting. The Board of Directors asks you to renew it for a period of four years expiring at the close of the Shareholders' Meeting called in 2030 to approve the financial statements for the 2029 fiscal year.

Hélène Viot-Poirier's contribution to the Board of Directors, the Strategic Committee, the Sustainability Committee and the Audit Committee was very much appreciated by the other Directors. Hélène Viot-Poirier has played a key role in strengthening governance and structuring the work of the Sustainability and Strategic Committees. She contributed to the integration of ESG requirements into the Group's strategy and sustainability reporting, challenging the indicators to ensure their relevance and alignment with ambitions. Her constant involvement and forward-looking vision have supported the quality of reports and the consistency of strategic decisions.

Subject to a favorable vote by the shareholders, Hélène Viot-Poirier, qualified as an Independent Director according to the eight criteria of the AFEP-MEDEF Code, will continue to chair the Sustainability Committee and will remain a member of the Strategic, Audit and Nominations Committees.

Pursuant to Article R. 225-83, 5° of the French Commercial Code (*Code de commerce*), the biographical information for Hélène Viot-Poirier, as well as the list of her current offices and offices ended during the last five years, are presented below.



Age
53 years old

Nationality
French

Date of term of office Start
April 29, 2022

End date of term of office
At the close of the Shareholders' Meeting called to approve the financial statements for the fiscal year ended December 31, 2025

Number of Lectra shares held
761

Positions and directorships expired in the past five years

- Board Advisor of CF group, (until 2023)
 - Board Advisor of ConsoFlash, Mediaperformances group (from 2018 to 2024)

Hélène Viot-Poirier

Independent Director

Chairwoman of the Sustainability Committee

Member of the Strategic Committee, the Audit Committee and the Nominations Committee

Biography – Experience and expertise

Hélène Viot-Poirier is a graduate of HEC Paris. She began her career in the Internet sector in 1997 in start-ups with Club Internet (Lagardère group), then worked for Kertel (Kering group). In 2001, she joined the Orange group, where, as Business Unit Director, she developed the ADSL market in France, then the mobile multimedia services market. She then took on the overall management of Orange's digital activities in France in 2010 as Vice President of Portal and Digital Services (over €300 million in revenues, and managing a division with 1,000 employees).

In 2016, she joined the Vivarte group (€2 billion in revenues, 12 fashion brands), as Chief Digital and Marketing Officer and a member of the Executive Committee.

In 2017, Hélène Viot-Poirier became Chairwoman and Chief Executive Officer of Chevignon, part of the Vivarte group, turned around the company and the brand, and launched a first environmentally responsible collection. As part of a strategic restructuring of Vivarte, shareholder of Chevignon, she headed the search for a future shareholder and led the process through to the disposal of Chevignon.

Since 2020, as an Independent Senior Advisor, she has supported strategic internal and external growth projects in the fashion, digital and consumer goods sectors.

Hélène Viot-Poirier was a Board Advisor of ConsoFlash, part of the Mediaperformances group (unlisted), from 2018 until 2024. She has been an Independent Director on the Board of Selinko (unlisted) since 2021.

Other current positions and directorships

- Independent Director of Selinko (Belgium) since 2021

Appointment of Christophe Gégout as an Independent Director (8th resolution)

The Board of Directors asks you to appoint Christophe Gégout as an Independent Director for a period of four years expiring at the close of the Shareholders' Meeting called in 2030 to approve the financial statements for the 2029 fiscal year.

During fiscal year 2025, the Board of Directors entrusted the Nominations Committee with the responsibility of conducting a selection process for an Independent Director with a solid financial profile and a strong interest in new technologies. To this end, the Nominations Committee appointed a specialized recruitment firm, which identified and presented six candidates meeting the determined criteria. At the end of this process, the candidacy of Christophe Gégout was selected by the Board of Directors.

Interviews conducted by the Nominations Committee revealed the relevance of Christophe Gégout's professional career, the rigor of his strategic analysis and his ability to intervene independently and effectively on the Board of Directors and the Audit Committee. His expertise, in-depth knowledge of governance issues and mastery of financial matters were particularly highlighted.

Subject to a favorable vote by the shareholders, Christophe Gégout, qualified as an Independent Director according to the eight criteria of the AFEP-MEDEF Code, will be appointed as a member of the Audit Committee and the Strategic Committee.

Pursuant to Article R. 225-83, 5° of the French Commercial Code (*Code de commerce*), the biographical information for Christophe Gégout, as well as the list of his current offices and offices ended during the last five years, are presented below.



Christophe Gégout

Founding Partner and Chief Executive Officer
of Yotta Capital Partners

Independent Director and
Chairman of the Audit Committee of SOITEC

Age
49 years old

Nationality
French

Number of Lectra shares held
0

Biography – Experience and expertise

Prior to founding Yotta Capital Partners, Christophe Gégout was Chief Investment Officer at Meridiam, a global leader in infrastructure investment and asset management for the community, in charge of investment in SMEs. At Meridiam, he notably led the investment in electric vehicle charging infrastructure (through Allego BV).

After serving as Chief Financial Officer of the French Atomic Energy and Alternative Energies Commission (CEA) (from 2009 to 2015), Christophe Gégout became its Deputy Chief Executive Officer until 2018. In this position, he developed innovation partnerships with major international groups and European SMEs, as well as a new asset management activity on behalf of third parties, focused on disruptive innovations in the field of major transformations (digital, medical and energy revolutions).

Previously, from 2001 to 2009, Christophe Gégout held various positions within the Ministry of the Economy and Finance, including that of advisor to Christine Lagarde, Minister of Finance.

He is a graduate of École Polytechnique, Sciences Po Paris and ENSAE (École nationale de la statistique et de l'administration économique) (France).

Positions and directorships expired in the past five years

- Director of Allego BV* (Netherlands)
- Independent Director and Chairman of the Audit Committee of Neoen* (France, SBF 120)

Other current positions and directorships

- Founding Partner and Managing Director of Yotta Capital Partners (since 2020)
- Independent Director, Chairman of the Audit Committee of SOITEC* (SBF 120) (Chairman of the Board of Directors from July 23rd, 2024 till February 28, 2025)
- Positions in Metrology Holding and the companies of this Group

* Listed company

Appointment of Fiorangelo Salvatorelli as a non-independent Director (9th resolution)

The Board of Directors proposes that you appoint Fiorangelo Salvatorelli as a non-independent Director for a period of four years expiring at the close of the Shareholders' Meeting called in 2030 to approve the financial statements for fiscal year 2029.

The candidacy of Fiorangelo Salvatorelli was proposed by Alantra EQMC Asset Management SGIC, one of the significant shareholders of Lectra, which currently holds more than 10% of the share capital and voting rights.

In the event of the appointment of Fiorangelo Salvatorelli, the Board of Directors will be able to benefit from his expertise in technology. The Board will benefit from his wealth of experience in consulting and investing in high-tech companies.

The review of Fiorangelo Salvatorelli's situation with regard to the eight independence criteria of the AFEP-MEDEF Code leads to his qualification as a non-independent Director, since his appointment is proposed by a major shareholder and he exercises executive functions within this company.

Subject to a favorable vote by the shareholders, Fiorangelo Salvatorelli will be appointed as a member of the Strategic Committee.

Pursuant to Article R. 225-83, 5° of the French Commercial Code (*Code de commerce*), the biographical information for Fiorangelo Salvatorelli as well as the list of his current offices and offices ended during the last five years, are presented below.



Fiorangelo Salvatorelli

Managing Director of the Alantra EQMC Fund

Age
66 years old

Nationality
Italian, British, Venezuelan

Number of Lectra shares held
0

Biography – Experience and expertise

For more than twenty years, Fiorangelo Salvatorelli has been active as a technology-focused investor, with a diverse background spanning consulting at McKinsey & Co., longterm investing at Newton, Fidelity and CCLA, hedge fund management at Lansdowne and Kite Lake, as well as private equity at Fusion and Hermes.

He draws on a career marked by several economic cycles and a consistent track record of strong performance.

He has also taught at the University of Oxford within the Department of Engineering Science, as well as at INSEAD.

He holds a Master of Arts degree and a doctorate in Engineering Science from the University of Oxford.

Positions and directorships expired in the past five years

- Director, InfinityQ Technology (Montreal)

Other current positions and directorships

- Managing Director, Alantra EQMC Fund
- Director, AfrAsia Bank Ltd
- Director, STFC (Science and Technology Facilities Council)
- Advisor to the Board of Director, Cambridge Mechatronics
- Advisor to Oxford Innovation Finance

At the close of the Shareholders' Meeting of April 29, 2026, subject to the favorable vote for the renewal of the term of office of Hélène Viot-Poirier and the appointment of Christophe Gégout and Fiorangelo Salvatorelli, the Board of Directors will be composed of the following nine members:

		Appointment / last renewal	Term expired
Karine Calvet	Independent Director	Shareholders' Meeting 2023	Shareholders' Meeting 2027
Pierre-Yves Roussel	Independent Director	Shareholders' Meeting 2023	Shareholders' Meeting 2027
Daniel Harari	Director, Chairman and Chief Executive Officer	Shareholders' Meeting 2024	Shareholders' Meeting 2028
Nathalie Rossiensky	Lead Independent Director	Shareholders' Meeting 2024	Shareholders' Meeting 2028
Jérôme Viala	Non-independent Director	Shareholders' Meeting 2024	Shareholders' Meeting 2028
Céline Abecassis-Moedas	Independent Director	Shareholders' Meeting 2025	Shareholders' Meeting 2029
Christophe Gégout	Independent Director	Shareholders' Meeting 2026	Shareholders' Meeting 2030
Fiorangelo Salvatorelli	Non-independent Director	Shareholders' Meeting 2026	Shareholders' Meeting 2030
Hélène Viot-Poirier	Independent Director	Shareholders' Meeting 2026	Shareholders' Meeting 2030

The Board of Directors will then be composed of four women and five men, thus respecting the provisions of Articles L. 225-18-1 and L. 22-10-3 of the French Commercial Code (*Code de commerce*), which provide that the proportion of directors of each gender may not be less than 40%.

In accordance with Article 10.4 of the AFEP-MEDEF Code and on the recommendation of the Nominations Committee, the Board of Directors, at its meeting of February 26, 2026, reviewed the independence criteria for Directors and candidates for the Board of Directors. On the basis of this review and subject to the adoption of resolutions 7 to 9, the Board of Directors will comprise six Independent Directors (i.e. 67%): Nathalie Rossiensky, Céline Abecassis-Moedas, Karine Calvet, Christophe Gégout, Pierre-Yves Roussel and Hélène Viot Poirier. Daniel Harari is qualified as non-independent with regard to criteria no. 1 (executive company officer of Lectra), no. 6 (term of office of more than 12 years) and no. 8 (status as a major shareholder of Lectra). Jérôme Viala is qualified as non-independent with regard to criterion no. 1 (employee of Lectra and company officer of companies in the Lectra group over the last five years). Fiorangelo Salvatorelli is qualified as non-independent with regard to criterion no. 8 (status as a major shareholder of Lectra).

At its meeting following the Shareholders' Meeting of April 29, 2026, the Board of Directors will determine the new composition of the Specialized Committees, which will then be published on the Lectra website (<https://www.lectra.com/en/investors/corporate-governance/board-of-directors>).

Approval of the compensation policy for company officers in respect of fiscal year 2026 (Resolutions 10 to 12)

The proposed resolutions presented below constitute the ex-ante vote on the compensation policy for company officers, in accordance with Article L. 22-10-8 of the French Commercial Code (*Code de commerce*).

The compensation policy for company officers, approved by the Board of Directors at its meeting of February 26, 2026, is presented in Section 2.1 of the Corporate Governance Report of the 2025 Annual Financial Report. This policy details all components of compensation attributable to Lectra company officers in respect of their office and explains the process followed to determine, review and implement such compensation.

This compensation policy for company officers is broken down into two separate policies submitted to the Shareholders' Meeting for approval:

- policy governing the compensation of the Chairman and Chief Executive Officer, and
- policy governing the compensation of the Directors.

Approval of the policy governing the compensation of Daniel Harari, Chairman and Chief Executive Officer, in respect of fiscal year 2026, in accordance with Article L. 22-10-8 of the French Commercial Code (*Code de commerce*) (11th resolution)

General Principles

The compensation policy for the Chairman and Chief Executive Officer, approved by the Board of Directors on February 26, 2026 for the 2026 fiscal year, incorporates the priorities of the 2026-2028 strategic roadmap. It focuses on profitable and sustainable growth, with performance criteria adjusted to strengthen the alignment between value creation, social responsibility and solidity of the Company's assets.

In accordance with the recommendations of the AFEP-MEDEF Code, and in keeping with good governance practices, the Board of Directors ensures that the compensation policy is clear and transparent; consistent with the long-term strategy and the environment in which Lectra operates, with the Group's challenges and objectives; and also that it is capable of incentivizing performance and competitiveness by the officer.

Furthermore, this policy reflects the experience, competencies and responsibilities of the Chairman and Chief Executive Officer; and takes into account the scope of the missions assigned to him.

The compensation of the Chairman and Chief Executive Officer includes variable compensation that is intended to promote consistent implementation of strategy, year after year. The variable compensation of the Chairman and Chief Executive Officer is calculated on the basis of clear and complementary quantifiable criteria (to the exclusion of any qualitative criteria), expressed in terms of precisely-determined and predefined annual objectives reflecting the Company's strategy of profitable sales activity and earnings growth. In accordance with Article 26.3.2 of the AFEP-MEDEF Code, these quantifiable criteria are simple, relevant and suited to the Company's strategy, and they account for the largest share of this variable compensation.

The annual objectives are set in advance, at the start of the year for that fiscal year, by the Board of Directors, based on a recommendation by the Compensation Committee.

The Board of Directors, with support from the Compensation Committee, is responsible for ensuring that the rules for setting the variable portion of compensation each year are consistent and in line with the evaluation of Company Officers' performance, with progress made in implementing the Group's medium-term strategy, general macroeconomic conditions, and in particular those of the geographic markets and market sectors in which the Group operates. After the close of each fiscal year, the Compensation Committee verifies the annual application of these rules and the final amount of variable compensation, on the basis of the audited financial statements.

The Board of Directors is also responsible for ensuring that the compensation policy for the Chairman and Chief Executive Officer is appropriate in light of the conditions of employee compensation at Lectra. The performance criteria applicable to the variable compensation of Group employees eligible for this type of compensation are accordingly aligned with those applicable to the Chairman and Chief Executive Officer.

This compensation policy, whose structure and principles are aligned with the strategic objectives of the three-year roadmaps, has demonstrated its effectiveness both in periods of challenge and during fiscal years marked by record performance.

Structure of compensation

The annual compensation of the Chairman and Chief Executive Officer comprises a fixed portion and a variable portion.

The total annual amount of compensation, the ratio of the fixed to variable components, and the criteria for performance evaluation are established and regularly reexamined by the Board of Directors, without necessarily being revised each year. The annual compensation is subject to annual approval by the Shareholders' Meeting.

The compensation of the Chairman and Chief Executive Officer does not include any multiyear variable compensation, any exceptional compensation, any form of bonuses, stock options, performance-based shares or other long-term component of compensation, or any indemnity relating to the take-up or termination of his function, nor any supplementary retirement plan.

The Chairman and Chief Executive Officer, in his capacity as Chairman of the Board of Directors and Director, also receives compensation allocated to the Directors detailed below.

The only benefit accorded concerns the value of the use of a company car; the amount is set out for each fiscal year in the Board of Directors' Report on Corporate Governance.

The Chairman and Chief Executive Officer has never combined his positions as Company Officer with an employment contract, is not entitled to any component of compensation, indemnity or benefit owed or liable to be owed to him in virtue of a termination or change of his functions, or under an additional pension benefits plan or any additional defined benefit pension plan, stock options or bonus shares.

The compensation of the Chairman and Chief Executive Officer is paid in its entirety by the Company. He receives no compensation or particular benefit from companies controlled by the Company within the meaning of Article L. 233-16 of the French Commercial Code (*Code de commerce*). Lectra is not controlled by any company.

Compensation policy for fiscal year 2026

In accordance with the above-mentioned principals and subject to approval by the Shareholders' Meeting, the Board of Directors' meeting of February 26, 2026, on a recommendation by the Compensation Committee, decided to:

- maintain the total annual target-based compensation of the Chairman and Chief Executive Officer at €840,000 for fiscal year 2026; and
- maintain the fixed to variable compensation ratio for fiscal year 2026: the fixed and the variable parts of the compensation of the Chairman and Chief Executive Officer would each account for 50% of his total annual target-based compensation.

➤ Fixed compensation

The fixed compensation of the Chairman and Chief Executive Officer for the 2026 fiscal year would be maintained at €420,000.

➤ Variable compensation

The annual variable target-based compensation of the Chairman and Chief Executive Officer for the 2026 fiscal year would be maintained at €420,000.

On the recommendation of the Compensation Committee, the Board of Directors of February 26, 2026 decided to change the performance criteria for 2026 in order to reflect the profitable and sustainable growth strategy. These criteria, which determine the variable compensation of the Chairman and Chief Executive Officer, are now aligned with the objectives of the 2026–2028 strategic roadmap (the "Strategic Scorecard"). The Board of Directors decided to rebalance the criteria, with the introduction of SaaS ARR as a new indicator, as well as a strengthening of sustainability criteria. In 2026, these sustainability criteria are integrated directly into the Strategic Scorecard, and no longer occur in the form of bonuses and penalties as in 2025. The weightings break down as follows:

(i) 40%: EBITDA before non-recurring items;

(ii) 40%: SaaS ARR;

(iii) 20%: sustainability criterion - assessed through three indicators whose respective weightings of 40%, 40% and 20% are identical to 2025: improvement in non-financial ratings (EcoVadis and Ethifinance), progress on the employee engagement rate, and progress on the climate transition plan.

The achievement target for each of the three criteria listed above is specified in advance but is not made public for reasons of confidentiality. For each of these criteria, the variable compensation is equal to zero below specified thresholds, equal to 100% if the annual objectives are achieved, and capped at 200% if the annual objectives are exceeded. Between these thresholds, it is calculated on a straight-line basis. These results are then weighted by the relative weight of each criterion.

The annual achievement targets for the Strategic Scorecard and the corresponding thresholds are reviewed each year in light of the Group's objectives for the year. The variable compensation is accordingly equal to 0% if none of the thresholds is met and is capped at 200% of the target-based variable amount if the annual objectives are exceeded for all the criteria and cause each to be capped at 200%. As variable compensation accounts for 50% of the total annual target-based compensation, the actual total compensation can therefore vary, depending on performance, between 50% and 150% of the target-based amount.

Certain criteria and objectives also apply to certain members of the Executive Committee. The weighting given to each criterion and the relative share of the target-based variable compensation are specifically geared to each member and adapted to their duties and targets. Their variable compensation thus ranges from 20% to 30% of total annual target-based compensation, depending on the member of the Executive Committee. These criteria also apply to certain managers reporting to them, with the same specific features.

Under paragraph 2 of Article L. 22-10-8, III of the French Commercial Code (*Code de commerce*), the Board of Directors may, on the recommendation of the Compensation Committee, temporarily derogate from the compensation policy for the Chairman and Chief Executive Officer in the event of exceptional circumstances and insofar as the changes made are in the Company's interest and necessary to ensure the Company's continuity or viability.

The compensation to which this derogation may be made is the annual variable compensation. Such derogation would consist in a change to one or several performance criteria and annual targets mentioned above, inter alia the upward or downward adjustment of one or more of the parameters for those criteria or targets, (e.g. weighting, threshold performance level, or basis for calculation), in the event of exceptional circumstances arising inter alia from a significant change in the Group's scope of consolidation following a merger or disposal, the acquisition or creation of a new significant activity or the discontinuation of a business of material importance, or a major change in strategy or a major event affecting the Group's markets and/or business sector.

Modification of these criteria and targets by the Board of Directors could thus take into account changes in the Group's scope of consolidation following an exceptional external growth operation, if the situation of the Company and Group were to so warrant.

Any such modification would be implemented strictly and ensure that the actual performance of the Group and of the Chairman and Chief Executive Officer continues to be reflected. Any such derogation would be implemented strictly, clearly explained and made public, with the Company providing specific information to justify the derogation in light of its situation, the reasons such derogation is required, and its alignment with the shareholders' interests. Under no circumstances may the amount of the target-based variable compensation or the maximum variable compensation be modified.

Payment of the variable compensation would in all cases continue to be subject to approval by the shareholders.

Setting the overall annual amount of the Directors' compensation and approval of the Directors' compensation policy in respect of the 2026 fiscal year, in accordance with Article L. 22-10-8 of the French Commercial Code (Code de commerce) (10th and 12th resolutions)

Global annual compensation package (10th resolution)

As a reminder, the maximum total annual amount allocated to Directors as compensation for their activities was set at €480,000 by the Annual Shareholders' Meeting of April 29, 2022, until further decision.

On the recommendation of the Compensation Committee, to take into account the arrival of two new Directors on the Board of Directors, the creation of the Ad hoc Committee in April 2025 and the increase in the number of meetings, you are asked to increase the global annual compensation package to €570,000 for fiscal year 2026 and for each subsequent fiscal year until otherwise decided.

Methods for allocating the global annual compensation package (12th resolution)

On a recommendation of the Compensation Committee, on February 26, 2026 the Board of Directors revised the method for apportioning the global annual compensation package among the Directors.

These methods ensure a fair distribution that is consistent with best practices and takes into consideration the effective participation in the meetings of the Board of Directors and the Specialized Committees and each Director's responsibilities. It takes into account the membership of the Specialized Committees, the increased number of meetings and increased work, and the corresponding greater responsibility of the Chairpersons of the Specialized Committees.

The rules for apportionment of the maximum annual amount are the following:

- the compensation of each Director includes:
 - (i) a fixed component, defined on the basis of the Director's responsibilities (Chairperson of the Board of Directors and the Specialized Committees, position of Lead Director) and calculated pro rata temporis for Directors whose terms ended or began during the year, and
 - (ii) a predominant variable component representing approximately 60% of the annual compensation, allocated each year by the Board of Directors based on their effective attendance at meetings of the Board of Directors and of the Specialized Committees;
- individual annual compensation is capped at €75,000;
- as the total individual annual compensation cannot exceed the total amount authorized by the Shareholders' Meeting, the individual annual compensation amounts could be subject to a proportional reduction if a large number of extraordinary meetings were to be held during the year;
- the method of participation (in person or by tele- or video-conference) is not taken into consideration, it being noted that all Directors are encouraged to attend all meetings in person, and that, where applicable, remote attendance must be authorized by the Chairman of the Board of Directors or by the Chairpersons of the relevant Specialized Committees;
- no additional compensation is granted to non-resident Directors.

The following table summarizes the applicable apportioning rules for a full year, if the Board of Directors and the Committees were to hold the number of meetings planned for 2026 at the date of this Report:

	Fixed component	Variable portion (per session)	Maximum amount
Board of Directors			Total maximum amount for the Board of Directors⁽¹⁾
Chairman	€30,000	€2,000	€44,000
Lead Director	€24,000	€2,000	€38,000
Member	€16,000	€2,000	€30,000
Specialized Committees			Total maximum amount for each specialized Committee⁽²⁾
Strategic Committee			
Chairman	€12,000	€2,000	€22,000
Member	N/A	€2,000	€10,000
Audit Committee			
Chairman	€12,000	€2,000	€24,000
Member	N/A	€2,000	€12,000
Sustainability Committee			
Chairman	€9,000	€1,500	€15,000
Member	N/A	€1,500	€6,000
Compensation Committee			
Chairman	€3,000	€1,500	€9,000
Member	N/A	€1,500	€6,000
Nominations Committee			
Chairman	€3,000	€1,500	€6,000
Member	N/A	€1,500	€3,000
Ad hoc Committee			
Chairman	€6,000	€1,500	€12,000
Member	N/A	€1,500	€6,000
Global annual compensation package			€570,000
Cap on individual annual compensation			€75,000

(1) For example, based on 100% attendance and seven meetings scheduled in the year.

(2) For example, based on 100% attendance and 26 meetings scheduled in the year (six meetings of the Audit Committee, five meetings of the Strategic Committee, four meetings of the Sustainability Committee, four meetings of the Compensation Committee, three meetings of the Nominations Committee and four meetings of the Ad hoc Committee).

You are reminded that Directors other than the Chairman and Chief Executive Officer receive no other form of compensation from the Company or from any Group company.

Finally, it is specified that the Company may pay directly, or reimburse upon presentation of supporting documents, expenses incurred by Directors in connection with attendance at meetings of the Board of Directors and Specialized Committees.

Appointment of new statutory auditors responsible for certifying accounting, financial and sustainability information (Resolutions 13 and 14)

You are reminded that PricewaterhouseCoopers Audit (“PwC”), KPMG SA (“KPMG”) and Ernst & Young et Autres (“E&Y”) have been the Company’s Statutory Auditors since the Shareholders’ Meetings of June 28, 1990, May 22, 1996 and April 25, 2025, respectively. PwC has also been appointed Statutory Auditor responsible for certifying sustainability information since the Shareholders’ Meeting of April 26, 2024.

In accordance with applicable regulations, the terms of office of PwC and KPMG as Statutory Auditors were renewed for the last time at the Shareholders’ Meeting of April 30, 2020, for a period of six years expiring at this Annual Shareholders’ Meeting.

In accordance with Article 16 of Regulation (EU) No. 537/2014 of April 16, 2014 and Article L. 821–40, II of the French Commercial Code (*Code de commerce*), the process of selecting new Statutory Auditors, led by the Audit Committee with the support of the Finance Department, was initiated in October 2024. As part of this call for tenders, several firms were selected by the finance team, and their files were submitted to the Audit Committee for review. This selection took into account the expectations of Lectra and the Audit Committee, in particular being part of an international network, work within listed groups governed by IFRS, references from assignments within software publishing companies with revenue activity in SaaS mode and collaboration in joint auditor mode.

The Audit Committee met on January 15, 2025 for a session at which the shortlisted firms were presented. It discussed the candidates’ files at the meetings of January 15, February 11 and February 26, 2025.

The evaluation of each proposal focused on the following key criteria: international support to monitor the Group and its subsidiaries, knowledge of the software sector (particularly regarding SaaS offers), responsiveness on future acquisition projects, support in the implementation of the CSRD, and an optimized fee budget. At the end of the selection process, the Audit Committee presented its reasoned recommendation to the Board of Directors at its meeting of February 27, 2025.

Following the Audit Committee’s recommendation, the Board of Directors of February 27, 2025 decided to propose to the Shareholders’ Meeting:

- the appointment, at the Shareholders’ Meeting of April 25, 2025, of E&Y as Statutory Auditor responsible for certifying accounting and financial information, for a period of six fiscal years ending at the close of the Shareholders’ Meeting called in 2031 to approve the financial statements for the 2030 fiscal year;
- the appointment, at the Shareholders’ Meeting of April 29, 2026,
 - of E&Y as Statutory Auditor responsible for certifying sustainability information, for a period of six fiscal years ending at the close of the Shareholders’ Meeting called in 2032 to approve the financial statements for the 2031 fiscal year;
 - of Grant Thornton as Statutory Auditor responsible for certifying accounting and financial information, for a period of six fiscal years ending at the close of the Shareholders’ Meeting called in 2032 to approve the financial statements for the 2031 fiscal year.

Statutory Auditors – Summary of terms

Statutory Auditors	Certification of financial statements		Certification of sustainability information	
	Start of current term	End of current term	Start of current term	End of current term
Outgoing				
PricewaterhouseCoopers Audit	Shareholders’ Meeting 2020	Shareholders’ Meeting 2026	Shareholders’ Meeting 2024	Shareholders’ Meeting 2026
KPMG SA	Shareholders’ Meeting 2020	Shareholders’ Meeting 2026	N/A	N/A
Incoming				
Ernst & Young	Shareholders’ Meeting 2025	Shareholders’ Meeting 2031	Shareholders’ Meeting 2026	Shareholders’ Meeting 2032
Grant Thornton	Shareholders’ Meeting 2026	Shareholders’ Meeting 2032	N/A	N/A

Authorization for the Company to buy back its own shares (Resolution 15)

The General Meeting of April 25, 2025 authorized the Board of Directors to trade in the Company's shares with a view to market-making under a liquidity agreement.

In 2025, making use of this authorization, the Company purchased 371,211 shares under the liquidity agreement set up with NATIXIS and ODDO BHF, at an average price of €24.56 and sold 368,318 shares at an average price of €24.72. The half-year balance sheets of the liquidity agreement are available on the Lectra website (<https://www.lectra.com/en/investors/regulated-information>). Consequently, at December 31, 2025, the Company held 38,361 Lectra shares (or 0.10%), with a par value of €1.00, with an average purchase price of €23.06, together with €885 thousand in cash and cash equivalents, entirely under the liquidity agreement.

As this authorization expires on October 24, 2026, you are asked to grant the Board of Directors a new, broader authorization, the main characteristics of which are set out below. The new authorization would be granted for a period of 18 months expiring on October 28, 2027 and would replace the previous authorization on the date of the Shareholders' Meeting.

The key features of the new share buyback authorization are as follows:

- the maximum number of shares that may be acquired would represent 10% of the share capital;
- the maximum purchase price would be €40 per share and the maximum amount of funds that could be committed to the share buyback program would be €50,000,000;
- share buybacks could have several purposes, namely:
 - market-making for Lectra's shares, as part of a liquidity agreement entered into with an investment services provider, in accordance with the market practice accepted by the French Financial Markets Authority,
 - the delivery of shares in respect of the exercise of stock options by employees of the Company and employees and/or company officers of companies or groups related to it under the conditions set out in Article L. 225-180 of the French Commercial Code (*Code de commerce*),
 - the implementation of any plan to allocate shares to employees of the Company and to employees and/or company officers of companies or groups related to it under the conditions set out in Article L. 225-180 of the French Commercial Code (*Code de commerce*),
 - the sale of shares to employees (directly or through employee savings funds) under employee shareholding plans or company savings plans,
 - delivery of shares during the exercise of rights attached to securities providing access to share capital by redemption, conversion, exchange, presentation of a warrant or via any other means,
 - the holding and subsequent delivery of shares as payment or exchange in respect of acquisitions, and
 - the cancellation of shares up to the maximum legal limit, within the scope of the authorization in force at the time to reduce the share capital, as granted by the Shareholders' Meeting;
- the acquisition, disposal, exchange or transfer of these shares may be carried out under the conditions provided for by the regulations, on one or more occasions, by any means, in particular on any market or over the counter, including by acquisition or sale of blocks of shares and by the use of derivative financial instruments;
- these transactions may be carried out at the periods deemed appropriate by the person acting on delegation of the Board of Directors, it being understood that in the event of the filing by a third party of a public tender offer for the Company's shares and until the end of such offer period, the Board of Directors may not implement this authorization nor may the Company continue with a share buyback program, unless previously authorized by the Shareholders' Meeting.

Authorization to be granted to the Board of Directors to grant stock options (Resolution 16)

At various Shareholders' Meetings since the early 1990s, you have authorized your Board of Directors to grant Lectra stock options to employees of the Company as well as to employees and company officers of companies in the Lectra group.

The last authorization granted by the Extraordinary Shareholders' Meeting of April 29, 2022 (thirteenth resolution) was used to grant stock options in 2022, 2023, 2024 and 2025, for 1,081,392 options out of 1,200,000 options authorized, and expired on June 28, 2025.

The Board of Directors deems it essential to continue its policy of motivating the Group's key employees by involving them in Lectra's future and the success of its development, through access to the share capital.

To this end, on the recommendation of the Compensation Committee, the Board of Directors asks you to renew the authorization to grant stock options under the conditions set out below and in the sixteenth resolution. This new authorization would be granted for a period of 38 months from this Shareholders' Meeting, i.e. until June 28, 2029.

Stock option granting plan

Lectra has a long-standing policy of employee participation in its capital; this is an essential component of a sound compensation policy, and assures shareholders that the priority of the Group's key employees is the long-term development of the Company.

Stock options have proven over time to be an effective mechanism for retaining employees, for incentivizing them to actively contribute to Lectra's development, and for attracting new talent.

In accordance with the legal provisions in force, the opening of a stock option plan is authorized by the Extraordinary Shareholders' Meeting, which temporarily delegates its powers to the Board of Directors, for a maximum period of thirty-eight months, so that the latter may grant stock options under strictly defined conditions.

The Board of Directors relies on the work of the Compensation Committee, which is composed mainly of Independent Directors (currently two out of three members) and chaired by an Independent Director.

The options are granted annually at the Board of Directors' meeting held at least twenty trading days after the payment of the dividend approved by the Annual Shareholders' Meeting, i.e. at around June 10.

The main terms and conditions of the stock option plans, for which this new authorization is requested, will remain identical to those of the stock option plans set up under the previous authorization. These terms and conditions are as follows:

Exercise price

The exercise price will be set by the Board of Directors on the day the options are granted as follows:

- for all options, the exercise price must be the higher of the opening price of the Company's share on the grant date and the average of the opening prices listed for the twenty trading days preceding the date on which the options were granted by the Board of Directors, rounded up to the next 25 cents;
- for stock purchase options, the exercise price must also be at least equal to 80% of the average purchase price of the shares held by the Company, rounded up to the nearest 25 cents.

Beneficiaries

The list of beneficiaries will be drawn up by the Board of Directors, based on a proposal by the Chairman and Chief Executive Officer and a recommendation by the Compensation Committee. The Board of Directors will take into account in particular the involvement of the potential beneficiary in the execution of the strategic roadmap, their responsibilities and skills, their specific duties and their contribution in previous years.

Option beneficiaries will fall into three categories:

- members of the Executive Committee (except for the Chairman and Chief Executive Officer, who receives no stock options);
- the senior Group managers;
- other employees whose contribution is considered significant.

Performance conditions

As for stock option plans set up since 2022, all options granted to members of the Executive Committee will be subject to performance conditions assessed using the results of the year of the grant and the following two years, and criteria that measure both the results for the year just ended and the more medium- and long-terms impact on results. The final number of options will be calculated ex-post with reference to the percentage fulfillment of targets set for the beneficiary and validated by the Board of Directors, following the approval of the financial statements for the third year after the grant.

Half of the options granted to the Group's senior managers will be subject to performance conditions, assessed on the results for the year of the grant and aligned with the objectives of Lectra's roadmap. The final number of options will be calculated with reference to the percentage fulfillment of targets set for the beneficiary, and validated by the Board of Directors following the approval of the financial statements for the year after the grant.

Vesting period and absence of lock-up period

Options for which exercise rights have been acquired may be exercised, in full or in part, from the end of a three-year vesting period applicable to all beneficiaries. No lock-up period will be applicable.

Presence condition

All plans will require that the beneficiary continue to be an employee of the Company, or an employee or company officer (mandataire social) of one of the companies in the Group, from the date of the grant to the time the options are vested, it being specified that the right to exercise these options vests on a single occasion at the end of the three-year period starting on January 1 of the year of granting.

At December 31, 2025, there were 436 beneficiaries of valid stock options, i.e. around 15% of the Group's current workforce.

The objective of your Board of Directors is to maintain a high selectivity in the allocation of options, the criteria for which have been strengthened, while extending the number of beneficiaries.

Of the 1,780,886 options currently in force, 723,668 options have vested, and the remaining 1,057,218 options are due to vest between 2027 and 2028.

You are reminded, as needed, that Lectra does not grant bonus shares to its employees.

No grant to the Company's company officers

In accordance with the provisions of French law which prohibits the allocation of share-based compensation to non-executive company officers and company officers holding more than 10% of the share capital, neither the non-executive Directors of the Company nor Daniel Harari, Chairman and Chief Executive Officer, who holds more than 10% of the share capital, are eligible for stock subscription or purchase options. Therefore, no member of the Board of Directors is eligible.

Main characteristics of the authorization requested

The key features of the new authorization to grant stock options are as follows:

- for a period of thirty-eight months from the date of this Shareholders' Meeting, the Board of Directors will be authorized to grant options up to a limit of 2,100,000 options giving the right to subscribe to the same number of Lectra shares, corresponding to approximately 5.5% of the share capital at the date of this report;
- the total number of stock options granted under this authorization may not exceed 2% of the share capital per year, it being specified that the total number of options outstanding may at no time exceed 10% of the share capital;
- in the event of granting of stock options, the exercise of options by the beneficiaries will result in the issue of new shares and an increase in the share capital; in the event of granting of stock purchase options, the exercise of options will result in the delivery of existing shares, bought back and held by the Company under the share purchase programs authorized by the Shareholders' Meeting;

- the Board of Directors will be empowered to record share capital increases resulting from the exercise of the options, it being specified that the authorized amount of the share capital increase is set at €2,100,000 in nominal terms;
- these options will be granted to certain employees of the Company as well as to certain employees and company officers of Group companies;
- the option validity period will be eight years from their grant by the Board of Directors (unchanged from the previous authorization);
- in the event of a merger of the Company by another entity, the acquiring company would replace the absorbed Company in fulfilling its commitments regarding the beneficiaries of stock options. Their rights would be transferred to the shares of the absorbing company by applying to the shares under option the exchange ratio adopted for the merger;
- the Board of Directors will have discretionary power to determine, in compliance with the rules and limits set by the Shareholders' Meeting, any other conditions and procedures for the grant and exercise of options. In particular, it may decide on the grant dates, the identity of the beneficiaries, the number of shares allocated to each beneficiary, vesting conditions for the right to exercise options, including conditions of presence, length of service and targets, vesting and lock-up periods, the suspension of the exercise of options, payment terms, or any other specific procedures;
- the Board of Directors will inform the General Meeting annually of the transactions carried out under this authorization.

It should be noted that approval of the resolution authorizing the Board of Directors to grant stock options would, by law, result in shareholders expressly waiving their preferential subscription rights in favor of the beneficiaries of such options.

Additional disclosures

At the date of this report, the potential dilution resulting from all stock option grants not yet exercised or canceled amounts to approximately 4.5%.

The grant of all of the 2,100,000 options under the new authorization, added to the options granted but not yet exercised or canceled, would lead to a potential dilution rate of 9.2% of the share capital at December 31, 2025.

For information purposes, if all 2,100,000 options under this new authorization were granted by the Board of Directors, and on the basis of an exercise price for the new options equal to the average of the opening stock market prices of the twenty trading sessions ending on February 26, 2026, i.e. €21.10, the exercise of these options would increase the Company's shareholders' equity by €44.3 million.

Delegation of authority to the Board of Directors to carry out a share capital increase reserved for members of company savings plans, with cancellation of preferential subscription rights in favor of the latter, in application of Article L. 225-129-6 paragraph 2 of the French Commercial Code (*code de commerce*) (Resolution 17)

As this Shareholders' Meeting is required to vote on the authorization to grant stock options and the corresponding delegation of authority, we submit to you, in accordance with the provisions of Article L. 225-129-6 paragraph 1 of the French Commercial⁽²⁾ Code, an additional share capital increase resolution reserved for employees who are members of company savings plans (PEE).

The ceiling on the nominal amount of capital increases that may be carried out under this delegation is set at one hundred thousand euros (€100,000).

The Board of Directors would determine the subscription price of the shares to be issued under the reserved share capital increase, within the limits set by Article L. 3332-19 of the French Labor Code, as well as the dates of the subscription periods, those of dividend rights for the new shares and the other terms and conditions of the issue.

Such a share capital increase reserved for members of a PEE is not part of Lectra's salary policy or its policy aimed at promoting shareholder value. Consequently, your Board of Directors is not, as previously, in favor of the adoption of this resolution, which is only submitted to you because of the aforementioned legal obligation.

The Board of Directors considers that the stock option system is distinct and pursues different objectives from the traditional employee shareholding arrangements in the form of collective management of the Company's shares. The options are intended as an incentive; the benefit granted to the beneficiaries requires them to pay a counterpart, such as future employment in the company or the achievement of performance targets; moreover, temporary restrictions are imposed on the exercise (vesting period) and the free disposal of their shares. As explained to shareholders at previous Shareholders' Meetings, it would not be legitimate for an option plan to be an opportunity to open up the share capital to all employees who are not subject to the above constraints. The Board of Directors was supported in its recommendation by the shareholders, who voted against the corresponding resolution.

For these reasons, your Board of Directors invites you to **vote against** the seventeenth resolution.

Authorization to be granted to the Board of Directors to reduce the share capital by canceling shares (Resolution 18)

You are asked to grant the Board of Directors the authorization to reduce the share capital by canceling, on one or more occasions, up to a limit of 10% of the share capital (per 24-month period), all or part of the shares that the Company holds or that it may acquire under the share purchase programs authorized by the Shareholders' Meeting. This authorization will be granted for a period of 24 months.

The difference between the carrying value of the canceled shares and their nominal amount will be charged against the "Issue premium account or to any available reserve item, including the legal reserve, up to the limit of 10% of the share capital reduction carried out.

This mechanism is in addition to the implementation of the share buyback program that would be authorized under the terms of the 15th resolution submitted to the Shareholders' Meeting.

(2) Article L. 225-129-6 paragraph 1 of the French Commercial Code provides that "in the event of any decision to increase the share capital by a cash contribution, except if it is the result of a prior issue of securities granting access to the share capital, the Extraordinary Shareholders' Meeting shall vote on a proposed resolution aimed at carrying out a share capital increase under the conditions provided for in Articles L. 3332-18 to L. 3332-24 of the French Labor Code. However, the Extraordinary Shareholders' Meeting shall vote on such a proposed resolution when it delegates its authority to carry out the share capital increase in accordance with Article L. 225-129-2."

Ratification of the amendment to Article 20 of the by-laws, decided by the Board of Directors, to bring it into line with the new legal provisions relating to the “record date” (Resolution 19)

Decree No. 2026-94 of February 13, 2026 modified the record date with effect from February 16, 2026, to bring it to D-5 working days (compared to D-2 previously). In practice, shareholders must now be registered in an account five days before the date of the Shareholders’ Meeting at midnight, Paris time, in order to participate in and vote at the Shareholders’ Meeting and to have an item or draft resolution placed on the agenda.

Pursuant to Article L. 225-36 of the French Commercial Code (*Code de commerce*) allowing the Board of Directors to make the necessary amendments to the by-laws to bring them into compliance with the legislative and regulatory provisions, subject to ratification of these amendments by the next Extraordinary Shareholders’ Meeting, on February 26, 2026, the Board of Directors amended Article 20 of the by-laws as follows:

Former wording	New wording
<p>Article 20 – Representation and admission to Shareholders’ Meetings</p> <p>[...]</p> <p>The right to participate in Meetings shall be subject:</p> <ul style="list-style-type: none"> ▶ for owners of registered shares, to the accounting registration of the shares in their name or in the name of the authorized intermediary in the registered share accounts held by the Company, on the second business day preceding the Meeting, at midnight, Paris time; ▶ for owners of bearer shares, to the receipt by the Company or its agent at the places indicated in the notice of meeting, of a certificate of participation recording the accounting registration of the shares in the bearer share accounts on the second business day preceding the date set for this meeting, at midnight, Paris time, issued by the financial intermediary holding their securities account. <p>Shareholders are free to dispose of their shares in whole or in part until the time of the meeting. However, if the disposal takes place before midnight, Paris time, on the second business day preceding the date set for the Meeting, the financial intermediary that holds the account shall notify the disposal to the Company or its agent, and shall transmit the necessary information. The Company shall invalidate, or modify accordingly, as the case may be, a vote cast remotely (including electronically), a proxy (including that expressed electronically), an admission card or a certificate of attendance. However, if the disposal takes place after midnight, Paris time, on the second business day preceding the date set for this Meeting, it will not be notified by the financial intermediary that holds the account, nor taken into consideration by the Company.</p>	<p>Article 20 – Representation and admission to Shareholders’ Meetings</p> <p>[...]</p> <p>The right to participate in Meetings shall be subject:</p> <ul style="list-style-type: none"> ▶ for owners of registered shares, to the accounting registration of the shares in their name or in the name of the authorized intermediary in the registered share accounts held by the Company, within the time limits set by the regulations in force (the record date); ▶ for owners of bearer shares, to the receipt by the Company or its agent at the places indicated in the notice of meeting, of a certificate of participation recording the accounting registration of the shares in the bearer share accounts on the record date, issued by the financial intermediary holding their securities account. <p>Shareholders are free to dispose of their shares in whole or in part until the time of the meeting. However, if the sale occurs before the record date, the financial intermediary that holds the securities account shall notify the disposal to the Company or its agent, and shall transmit the necessary information. The Company shall invalidate, or modify accordingly, as the case may be, a vote cast remotely (including electronically), a proxy (including that expressed electronically), an admission card or a certificate of attendance. However, if the disposal takes place after the record date, it will not be notified by the financial intermediary that holds the account, nor taken into consideration by the Company.</p>

Powers for formalities (Resolution 20)

This resolution is intended to grant the necessary powers to carry out the formalities following the holding of the Combined Shareholders’ Meeting of April 29, 2026, in particular the filing and publicity formalities.

February 26, 2026
The Board of Directors

Proposed resolutions

Within the remit of the Ordinary Shareholders' Meeting

First resolution

Approval of the parent company financial statements for the fiscal year ended December 31, 2025

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, the Board of Directors' management report and the Statutory Auditors' report on the parent company financial statements, approves the annual parent company financial statements for the fiscal year ended December 31, 2025, as presented, showing a profit of €19,727,446, as well as the transactions reflected in these financial statements and summarized in the aforementioned reports.

Pursuant to Article 223 quater of the French General Tax Code, the Shareholders' Meeting approves the amount of expenses excluded from the expenses deductible from the corporate income tax base pursuant to paragraph 4 of Article 39 of the French General Tax Code, amounting to the total sum of €132,623, and acknowledges that the corresponding additional tax borne by the Company amounts to €33,876.

Second resolution

Approval of the consolidated financial statements for the fiscal year ended December 31, 2025

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, the Board of Directors' management report and the Statutory Auditors' report on the consolidated financial statements, approves the consolidated financial statements for the fiscal year ended December 31, 2025, as presented, showing consolidated net income, Group share of €25,964,276, as well as the transactions reflected in these financial statements and summarized in the aforementioned reports.

Third resolution

Discharge of Directors

The Shareholders' Meeting grants full discharge to the Directors for their work for the fiscal year ended December 31, 2025.

Fourth resolution

Appropriation of earnings for the fiscal year ended December 31, 2025 and setting of the dividend

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, the Board of Directors' management report and the Statutory Auditors' report, on the proposal of the Board of Directors, resolves to allocate the result for the fiscal year ended December 31, 2025, as follows:

Net income for the fiscal year	€19,727,446
Retained earnings before appropriation	€140,776,301
Appropriation to the legal reserve	€9,699
Distributable profit	€160,494,048
Distribution of a dividend of €0.35 per share ⁽¹⁾	€13,308,716
Appropriation of the balance of the profit for the fiscal year to retained earnings ⁽¹⁾	€6,409,031
Retained earnings after appropriation	€147,185,333

(1) Calculated on the basis of the 38,024,902 shares eligible for dividends, out of the 38,063,263 shares making up the share capital at December 31, 2025, after deduction of the 38,361 shares held in treasury at that date (as treasury shares are not eligible for dividends). The actual amounts of the total dividend payout and the appropriation to retained earnings will depend on the number shares held in treasury by the Company on the dividend payout date.

The Shareholders' Meeting resolves that the dividend of €0.35 per share will be paid on May 6, 2026.

Pursuant to the provisions of the first paragraph of Article 243 bis of the French General Tax Code, the Shareholders' Meeting notes that the entire dividend distributed is eligible for the 40% deduction provided for under Article 158, section 3, sub-section 2, of the French General Tax Code when paid to individual shareholders domiciled in France for tax purposes and eligible for this deduction.

The Shareholders' Meeting acknowledges to the Board of Directors that it has been notified that the Company paid a dividend for the 2024, 2023 and 2022 fiscal years that is fully eligible for the 40% deduction provided for under Article 158, section 3, sub-section 2, of the French General Tax Code.

Fiscal year	2024	2023	2022
Dividend per share ⁽¹⁾	€0.40	€0.36	€0.48
Maximum number of shares for which a dividend is paid ⁽²⁾	37,930,806	37,847,354	37,762,408
Total dividend paid ⁽²⁾	€15,172,322	€13,625,047	€18,125,956

(1) Before deduction and before withholding for tax and social security contributions.

(2) Taking account of shares held in treasury on the dividend payout date.

Fifth resolution

Approval of the information relating to the compensation of the company officers in respect of the fiscal year ended December 31, 2025

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Corporate Governance Report prepared in compliance with the provisions of articles L. 22-10-9 and L. 22-10-34 of the French Commercial Code (*Code de commerce*), approves the information mentioned in Article L. 22-10-9 of the French Commercial Code (*Code de commerce*) relating to the compensation of the company officers in respect of the fiscal year ended December 31, 2025, as described in Sections 2.2 and 2.3 of the Corporate Governance Report.

Sixth resolution

Approval of the fixed and variable components making up the total compensation and benefits of all kinds paid or granted in respect of the fiscal year ended December 31, 2025 to Daniel Harari, Chairman and Chief Executive Officer

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Corporate Governance Report prepared in compliance with the provisions of articles L. 22-10-9 and L. 22-10-34 of the French Commercial Code (*Code de commerce*) and consulted in application of this last provision, approves the fixed and variable components making up the compensation of Daniel Harari, Chairman and Chief Executive Officer of the Company, and the benefits of all kinds paid or granted in respect of the fiscal year ended December 31, 2025, as described in Section 2.2.1 of the Corporate Governance Report.

Seventh resolution

Renewal of the term of office as Director of Hélène Viot-Poirier

The Shareholders' Meeting, ruling under the quorum and majority conditions for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, noting that the term of office as Director of Hélène Viot-Poirier expires at the end of this meeting, decides, on the proposal of the Board of Directors, to renew it for a term of four (4) years expiring at the end of the Shareholders' Meeting called in 2030 to approve the financial statements for the fiscal year ended December 31, 2029.

Eighth resolution

Appointment of Christophe Gégout as Director

The Shareholders' Meeting, ruling under the quorum and majority conditions for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, resolves, on the proposal of the Board of Directors, to appoint Christophe Gégout as a Director of the Company for a term of four (4) years ending at the close of the Shareholders' Meeting called in 2030 to approve the financial statements for the fiscal year ending December 31, 2029.

Ninth resolution

Appointment of Fiorangelo Salvatorelli as Director

The Shareholders' Meeting, ruling under the quorum and majority conditions for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, resolves, on the proposal of the Board of Directors, to appoint Fiorangelo Salvatorelli as a Director of the Company for a term of four (4) years ending at the close of the Shareholders' Meeting called in 2030 to approve the financial statements for the fiscal year ending December 31, 2029.

Tenth resolution

Setting of the overall annual amount of Directors' compensation

The Shareholders' Meeting, ruling under the quorum and majority conditions for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, resolves to set at five hundred and seventy thousand euros (€570,000) the maximum amount of the annual sum to be paid to the Board of Directors by way of compensation, for the 2026 fiscal year and for each subsequent fiscal year until otherwise decided.

Eleventh resolution

Approval of the policy governing the compensation of Daniel Harari, Chairman and Chief Executive Officer, in respect of fiscal year 2026

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Corporate Governance Report prepared in compliance with the provisions of Article L. 22-10-8 of the French Commercial Code (*Code de commerce*), approves the policy governing the compensation of the Chairman and Chief Executive Officer of the Company, proposed in respect of fiscal year 2026, as described in Section 2.1.1 of the Corporate Governance Report.

Twelfth resolution

Approval of the policy governing the compensation of the Directors in respect of fiscal year 2026

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Corporate Governance Report prepared in compliance with the provisions of Article L. 22-10-8 of the French Commercial Code (*Code de commerce*), approves the policy governing the compensation of the Directors of the Company, proposed in respect of fiscal year 2026, as described in Section 2.1.2 of the Corporate Governance Report.

Thirteenth resolution

Appointment of Grant Thornton as Statutory Auditor responsible for certifying accounting and financial information

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, resolves to appoint Grant Thornton as Statutory Auditor responsible for certifying the accounting and financial information, for a period of six (6) fiscal years ending at the close of the Shareholders' Meeting called in 2032 to approve the financial statements for the fiscal year ending December 31, 2031.

Fourteenth resolution

Appointment of Ernst & Young et Autres as Statutory Auditor responsible for certifying sustainability information

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report on the proposed resolutions, resolves, pursuant to articles L. 821-40 et seq. of the French Commercial Code (*Code de commerce*), to appoint Ernst & Young et Autres as Statutory Auditor responsible for certifying sustainability information for a period of six (6) fiscal years ending at the close of the Shareholders' Meeting called in 2032 to approve the financial statements for the fiscal year ending December 31, 2031.

Fifteenth resolution

Authorization to be granted to the Board of Directors to trade in Company shares

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Ordinary Shareholders' Meetings, having reviewed the Board of Directors' report, authorizes the Board of Directors, with the option to sub delegate under the conditions set by law, to purchase or cause to be purchased Company shares, in accordance notably with the provisions of articles L. 22-10-62 et seq. of the French Commercial Code (*Code de commerce*), Regulation (EU) No. 596/2014 of the European Parliament and of the Council of April 16, 2014, as well as any other legislative and regulatory provisions that may become applicable.

This authorization is intended to enable:

- market-making for Lectra's shares, as part of a liquidity agreement entered into with an investment services provider, in accordance with the market practice accepted by the French Financial Markets Authority;
- the delivery of shares in respect of the exercise of stock options by employees of the Company and employees and/or company officers of companies or groups related to it under the conditions set out in Article L. 225-180 of the French Commercial Code (*Code de commerce*);
- the implementation of any plan to allocate shares to employees of the Company and to employees and/or company officers of companies or groups related to it under the conditions set out in Article L. 225-180 of the French Commercial Code (*Code de commerce*);
- the sale of shares to employees (directly or through employee savings funds) under employee shareholding plans or company savings plans;
- delivery of shares during the exercise of rights attached to securities providing access to share capital by redemption, conversion, exchange, presentation of a warrant or via any other means;
- the holding and subsequent delivery of shares as payment or exchange in respect of acquisitions; and
- the cancellation of shares up to the maximum legal limit, within the scope of the authorization in force at the time to reduce the share capital, as granted by the Shareholders' Meeting.

This authorization is also intended to enable the implementation of any market practice that may be permitted by the French Financial Markets Authority ("AMF"), and more generally, the performance of any other transaction in accordance with the regulations in force. In such a case, the Company will inform its shareholders by issuing a press release.

The Shareholders' Meeting sets at:

- forty euros (€40) per share, the maximum purchase price;
- fifty million euros (€50,000,000), the maximum amount of funds that may be committed to the share buyback program.

These amounts are exclusive of transaction-related costs. The aforementioned price may be adjusted by the Board of Directors in the event of the detachment of subscription or allocation rights or in the event of share capital transactions having an impact on the share value.

The maximum number of treasury shares that may be purchased under this authorization may at no time exceed 10% of the total number of shares comprising the share capital. You are reminded that (i) this limit applies to an amount of the Company's share capital that will, where applicable, be adjusted to take into account transactions affecting share capital subsequent to this authorization, and (ii) when the shares are repurchased to promote liquidity under the conditions defined by AMF Decision No. 2021-01 of June 22, 2021, the number of shares taken into account for the calculation of the limit of 10% of the share capital provided for above corresponds to the number of shares purchased, less the number of shares resold during the term of the authorization.

Acquisitions made by the Company may not, under any circumstances, result in it holding, directly or indirectly through subsidiaries, more than 10% of its share capital. Furthermore, the number of shares purchased by the Company with a view to their retention and subsequent delivery in payment or exchange in connection with an acquisition may not exceed 5% of the share capital.

Pursuant to the conditions provided for by the regulations in force, the acquisition, disposal, exchange or transfer of these shares may be carried out, on one or more occasions, by any authorized means, in particular on any market or over the counter, including by acquisition or sale of blocks of shares and by the use of derivative financial instruments.

The Board of Directors may use this authorization at any time and within the limits permitted by applicable regulations, it being understood that in the event of a public tender offer for the Company's shares by a third party, the Board of Directors may not, unless it has received the prior authorization of the Shareholders' Meeting, make use of this authorization for the duration of the offer period.

The Shareholders' Meeting grants full powers to the Board of Directors, with the option to sub delegate under the conditions set by law, to:

- place any stock market orders on any markets or perform any off-market transactions;
- conclude, modify, terminate, suspend or renew any contracts and agreements with a view to the purchase, sale, exchange or transfer of treasury shares;
- allocate or reallocate the shares acquired to the various objectives in accordance with applicable legal and regulatory conditions;
- prepare all documents, make all declarations, information releases and formalities with the French Financial Markets Authority and any other body, relating to the transactions carried out under this authorization;
- set the terms and conditions under which, as required, the rights of holders of securities giving access to the Company's share capital will be upheld, in accordance with the regulatory provisions; and
- carry out all other formalities and, in general, do whatever is necessary or useful in connection with the implementation of this authorization.

The Board of Directors shall inform the Shareholders' Meeting of transactions carried out in accordance with this resolution.

This share buyback authorization is granted to the Board of Directors for a period of eighteen months (18) from the date of this Shareholders' Meeting. It cancels, on this date and for the unused amounts, the authorization to buy back shares granted to the Board of Directors by the Shareholders' Meeting of April 25, 2025 in its eleventh resolution.

Within the remit of the Extraordinary Shareholders' Meeting

Sixteenth resolution

Authorization to be granted to the Board of Directors to grant stock options

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Extraordinary Shareholders' Meetings, having reviewed the Board of Directors' report and the Statutory Auditors' special report, pursuant to the provisions of articles L. 225-177 et seq. and L. 22-10-56 et seq. of the French Commercial Code (*Code de commerce*), authorizes the Board of Directors, with the option to sub delegate under the conditions set by law, to grant, on one or more occasions, under the conditions it determines, for the benefit of the Company's employees, as well as for the benefit of employees and/or company officers, or some of these persons, of related companies or economic interest groups within the meaning of Article L. 225-180 of the French Commercial Code (*Code de commerce*), options giving the right to subscribe to new shares of the Company to be issued as an increase in its share capital, as well as options giving the right to purchase shares of the Company resulting from buybacks carried out by the Company under the conditions provided for by law, within the limit of two million one hundred thousand options (2,100,000).

The authorized amount of the share capital increase that may be carried out under this stock option plan is set at a nominal amount of two million one hundred thousand euros (€2,100,000).

The total number of stock options granted under this authorization may not exceed 6% of the share capital over the term of this authorization (i.e. thirty-eight months) and 2% of the share capital per year, it being specified that the total number of options outstanding may not, at any time exceed 10% of the share capital.

This authorization automatically entails, in favor of the beneficiaries of stock options, the express waiver by shareholders of their preferential subscription rights to the shares to be issued as and when the options are exercised by the beneficiaries of the stock options.

The increase in share capital resulting from the exercise of stock options will be definitively carried out solely through the declaration of the exercise of the options, accompanied by the subscription forms and payment, which may be made in cash or by offsetting against receivables due from the Company.

The options granted by the Board of Directors must be exercised within a maximum period of eight (8) years from the date on which they are granted by the Board of Directors.

In the event of a merger of the Company by another entity, the acquiring company will replace the absorbed Company in fulfilling its commitments regarding the beneficiaries of stock options. Their rights will be transferred to the shares of the absorbing company by applying to the shares under option the exchange ratio adopted for the merger.

The Shareholders' Meeting delegates all powers to the Board of Directors to, in particular:

- determine the list of beneficiaries of options, the number of options allocated to each of them and the other terms and conditions of the transaction, in particular:
 - the conditions for granting and exercising stock options, including multi-year or annual performance conditions to which all options allocated to the members of the Executive Committee and half of the options allocated to the most senior managers will be subject, respectively,
 - the setting of a vesting period for the right to exercise options, with the period imposed not being less than three (3) years, and
 - the possibility for the introduction of a lock-up period preventing the immediate resale of shares resulting from the exercise of options, with the lock-up period not exceeding three (3) years from the exercise of the option;
- set, within the legal conditions and limits, the dates on which stock options will be granted;
- set, on the date on which the options are granted by the Board of Directors, the subscription or purchase price of the shares, it being specified that (i) for all options, the exercise price must be the higher of the opening price of the Company's share on the grant date and the average of the opening prices listed for the twenty (20) trading days preceding the date on which the options were granted by the Board of Directors, rounded up to the next twenty-five (25) cents, and (ii) for stock purchase options, the exercise price must also be at least equal to 80% of the average purchase price of the shares held by the Company, rounded up to the nearest 25 cents. In any event, it may not be less than the par value of the Company's shares. It will be adjusted, if necessary, in the event that subsequent financial transactions covered by Article L. 225-181 of the French Commercial Code (*Code de commerce*) are carried out. The price must be paid up in full in cash when the option is exercised;
- suspend, when it deems it necessary, the exercise of options;
- within the double time limit set above, reallocate to the beneficiaries it designates as if it were a first grant, options that can no longer be exercised by the previous beneficiaries due to the definitive failure to satisfy their exercise conditions;
- decide on the conditions under which the price and/or the number of shares to be subscribed or purchased shall be adjusted in the cases provided for by law;
- inform the Shareholders' Meeting of transactions carried out pursuant to this authorization, in accordance with the provisions of Article L. 225-184(1) of the French Commercial Code (*Code de commerce*); and
- carry out all formalities and due diligence, record the subscriptions and the corresponding increase in share capital and amend the by-laws accordingly.

The Board of Directors may use this authorization for a period of thirty-eight (38) months from this Shareholders' Meeting, i.e., until June 29, 2029. Beyond this date, the options not granted by the Board of Directors will become lapsed.

Seventeenth resolution

Delegation of authority to the Board of Directors to carry out a share capital increase reserved for members of company savings plans, with cancellation of preferential subscription rights in favor of the latter, in application of Article L. 225-129-6 paragraph 2 of the French Commercial Code (*Code de commerce*)

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Extraordinary Shareholders' Meetings, having reviewed the reports of the Board of Directors and the Statutory Auditors, in accordance with paragraph 1 of Article L. 225-129-6 of the French Commercial Code (*Code de commerce*), authorizes the Board of Directors to proceed, if it deems it appropriate, with a share capital increase in addition to that provided for in the sixteenth resolution of this Shareholders' Meeting (authorizing the Board of Directors to grant stock options), which will be reserved for the Company's employees, as well as for the benefit of employees of related companies or economic interest groups within the meaning of articles L. 225-180 of the French Commercial Code (*Code de commerce*) and L. 3344-1 of the French Labor Code, and carried out under the conditions set out in articles L. 3332-18 to L. 3332-24 of the French Labor Code.

The Shareholders' Meeting cancels, in favor of the Company's employees, the preferential subscription rights to the ordinary shares that may be issued under this authorization.

The ceiling on the nominal amount of capital increases that may be carried out under this delegation is set at one hundred thousand euros (€100,000).

The Board of Directors will determine the subscription price of the shares to be issued under the reserved share capital increase, within the limits set by Article L. 3332-19 of the French Labor Code, as well as the dates of the subscription periods, those of dividend rights for the new shares and the other terms and conditions of the issue.

The shares must be paid up in full upon subscription.

This delegation of authority is granted for a period of twenty-six (26) months as from this Shareholders' Meeting.

Eighteenth resolution

Authorization to be granted to the Board of Directors to reduce the share capital by canceling shares

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Extraordinary Shareholders' Meetings, having reviewed the Board of Directors' report and the Statutory Auditors' special report, in accordance with the provisions of articles L. 22-10-62 to L. 22-10-65 and L. 225-210 et seq. of the French Commercial Code (*Code de commerce*), authorizes the Board of Directors to reduce the share capital, on one or more occasions, in the proportions and at the times it determines, by canceling all or part of the Company's shares held by it as a result of the implementation of a share buyback program, within the limit of 10% of the Company's share capital per twenty-four (24) month period and to reduce the share capital accordingly, it being specified that the 10% limit applies to an amount of the Company's share capital that will, where applicable, be adjusted to take into account any transactions on the share capital that may be carried out subsequent to this Shareholders' Meeting.

The Shareholders' Meeting grants full powers to the Board of Directors, with the option to sub delegate under the conditions set by law, to implement this resolution and, in particular, to:

- determine the final amount of the share capital reduction;
- set the terms and conditions of the share capital reduction and carry it out;
- allocate the difference between the carrying value of the canceled shares and their nominal amount to any available reserve or premium accounts;
- record the completion of the share capital reduction and amend the Company by-laws accordingly; and
- carry out all formalities, all procedures and, in general, do all that is necessary for the implementation of this authorization.

This authorization is granted for a period of twenty-four (24) months from the date of this Shareholders' Meeting.

Nineteenth resolution

Ratification of the amendment to Article 20 of the by-laws "Representation and admission to Shareholders' Meetings"

The Shareholders' Meeting, ruling under the conditions of quorum and majority required for Extraordinary Shareholders' Meetings, having reviewed the report of the Board of Directors on the proposed resolutions and amended by-laws, and in accordance with the provisions of Article L. 225-36 paragraph 2 of the French Commercial Code (*Code de commerce*), ratifies the amendment to Article 20 of the by-laws "Representation and admission to Shareholders' Meetings", which was decided by the Board of Directors at its meeting of February 26, 2026, in order to bring it into line with the new legal provisions relating to the "record date".

Twentieth resolution

Powers for formalities

The Shareholders' Meeting grants all powers to the bearer of a copy or extract of the minutes of its deliberations in order to accomplish all legal formalities of filing, registration and publication.

Statutory Auditors' reports

Statutory Auditors' report on the financial statements (For the year ended December 31, 2025)

This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of English speaking readers. This report includes information specifically required by European regulations or French law, such as information about the appointment of Statutory Auditors. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders
Lectra SA
16-18, rue Chalgrin
75016 PARIS

Opinion

In compliance with the engagement entrusted to us by your Annual General Meeting, we have audited the accompanying financial statements of LECTRA SA for the year ended December 31, 2025.

In our opinion, the financial statements give a true and fair view of the assets and liabilities and of the financial position of the Company at December 31, 2025, and of the results of its operations for the year then ended in accordance with French accounting principles.

The audit opinion expressed above is consistent with our report to the Audit Committee.

Basis for opinion

Audit framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under these standards are further described in the "Responsibilities of the Statutory Auditors relating to the audit of the financial statements" section of our report.

Independence

We conducted our audit engagement in compliance with the independence rules provided for in the French Commercial Code (*Code de commerce*) and the French Code of Ethics (*Code de déontologie*) for Statutory Auditors, for the period from January 1, 2025 to the date of our report, and, in particular, we did not provide any non-audit services prohibited by Article 5(1) of Regulation (EU) No 537/2014.

Emphasis of matter

Without qualifying the opinion expressed above, we draw your attention to the "Change in regulations" section of the "Accounting rules and methods" in the Notes to the financial statements which describes the impact of the change in accounting methods resulting from the first-time application of ANC Regulation 2022-06.

Justification of assessments – Key audit matters

In accordance with the requirements of Articles L. 821-53 and R. 821-180 of the French Commercial Code relating to the justification of our assessments, we inform you of the key audit matters relating to the risks of material misstatement that, in our professional judgment, were the most significant in our audit of the financial statements, as well as how we addressed those risks.

These matters were addressed as part of our audit of the financial statements as a whole, and therefore contributed to the opinion we formed as expressed above. We do not provide a separate opinion on specific items of the financial statements.

Recognition of revenues from exported software equipment including pilots

Risk identified

In 2025, the Company's revenues amounted to €232.3 million. A significant proportion of revenues relates to sales of automated cutting equipment and the accompanying embedded software, called pilots, most of which are sold outside France.

As indicated under "Revenues" in the "Accounting rules and methods" section in the Notes to the annual financial statements, revenues linked to the sale of equipment (including pilot software) are recognized on the date on which control is transferred to the customer. In practice, this date corresponds to the date of physical transfer of the equipment, as determined by the contractual terms of sale. Given that there are multiple terms and conditions to take into account, there is a risk of error when determining the revenue recognition date which could impact the financial statements, particularly around the reporting date.

Accordingly, we deemed the recognition of revenues from exported equipment including pilot software around the reporting date to be a key audit matter, in light of the following factors:

- the significant impact on the Group's financial statements;
- the importance and large number of Incoterms for estimating the Auditors' transfer dates, as determined pursuant to the sales contracts;

- the seasonality of sales, with a peak at the end of each quarter;
- transportation times, which can vary from several days to several weeks depending on the destination.

How our audit addressed this risk

Our work primarily involved:

- gaining an understanding of the process related to recognizing various revenue flows;
- assessing internal control procedures, identifying and testing the most relevant manual controls for our audit;
- testing the design and effectiveness of the automated controls integrated into information systems deemed crucial that impacted revenue recognition, through the placement of information systems experts into our team.

Based on a sample of export sales of equipment and the accompanying pilot software selected close to the reporting date, our work also involved:

- reconciling invoices issued for corresponding contracts with the delivery documents relating to the invoices;
- managing the application of Incoterms and evaluating the appropriateness of the revenue recognition date used.

Lastly, we assessed the appropriateness of the disclosures provided under “Revenues” included in Section 4 “Notes to the parent company financial statements” and Note 13 to the financial statements.

Specific verifications

In accordance with professional standards applicable in France, we have also performed the specific verifications required by French legal and regulatory provisions.

Information given in the management report and in the other documents provided to the shareholders with respect to the Company’s financial position and the financial statements

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the Board of Directors’ Management Discussion and in the other documents provided to the shareholders with respect to the Company’s financial position and the financial statements.

We attest to the fair presentation and the consistency with the financial statements of the information about payment terms referred to in Article D.441-6 of the French Commercial Code.

Report on corporate governance

We attest that the Board of Directors’ report on corporate governance sets out the information required by Articles L. 225-37-4, L. 22-10-10 and L. 22-10-9 of the French Commercial Code.

Concerning the information given in accordance with the requirements of Article L. 22-10-9 of the French Commercial Code relating to compensation and benefits paid or awarded to corporate officers and any other commitments made in their favor, we have verified its consistency with the financial statements or with the underlying information used to prepare these financial statements, and, where applicable, with the information obtained by the Company from controlled companies within its scope of consolidation.

Based on this work, we attest to the accuracy and fair presentation of this information.

Concerning the information given in accordance with the requirements of Article L. 22-10-11 of the French Commercial Code relating to those items the Company has deemed liable to have an impact in the event of a takeover bid or exchange offer, we have verified its consistency with the underlying documents that were disclosed to us. Based on this work, we have no matters to report with regard to this information.

Other information

In accordance with French law, we have verified that the required information concerning the purchase of investments and controlling interests and the identity of the shareholders and holders of the voting rights has been properly disclosed in the management report.

Other verifications and information pursuant to legal and regulatory requirements

Presentation of the financial statements to be included in the annual financial report

In accordance with professional standards applicable to the Statutory Auditors’ procedures for annual and consolidated financial statements presented according to the European single electronic reporting format, we have verified that the presentation of the financial statements to be included in the annual financial report referred to in paragraph I of Article L. 451-1-2 of the French Monetary and Financial Code (*Code monétaire et financier*) and prepared under the Chairman of the Management Board’s responsibility, complies with this format, as defined by European Delegated Regulation No. 2019/815 of December 17, 2018.

On the basis of our work, we conclude that the presentation of the financial statements to be included in the annual financial report complies, in all material respects, with the European single electronic reporting format.

It is not our responsibility to ensure that the financial statements to be included by the Company in the annual financial report filed with the AMF correspond to those on which we carried out our work.

Appointment of the Statutory Auditors

We were appointed Statutory Auditors of LECTRA SA by the Annual General Meeting held on June 28, 1990 for PricewaterhouseCoopers Audit, on May 22, 1996 for KPMG SA and on April 25, 2025 for ERNST & YOUNG et Autres.

At December 31, 2025, PricewaterhouseCoopers Audit and KPMG SA were in the thirty-sixth and thirtieth consecutive year of their engagement, respectively, while ERNST & YOUNG et Autres was in the first year.

Responsibilities of Management and those charged with governance for the financial statements

Management is responsible for preparing financial statements giving a true and fair view in accordance with French accounting principles, and for implementing the internal control procedures it deems necessary for the preparation of financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is expected to liquidate the Company or to cease operations.

The Audit Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risk management systems, as well as, where applicable, any internal audit systems relating to accounting and financial reporting procedures.

The financial statements were approved by the Board of Directors.

Responsibilities of the Statutory Auditors relating to the audit of the financial statements

Objective and audit approach

Our role is to issue a report on the financial statements. Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions taken by users on the basis of these financial statements.

As specified in Article L.821–55 of the French Commercial Code, our audit does not include assurance on the viability or quality of the Company's management.

As part of an audit conducted in accordance with professional standards applicable in France, the Statutory Auditors exercise professional judgment throughout the audit. They also:

- identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, design and perform audit procedures in response to those risks, and obtain audit evidence considered to be sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtain an understanding of the internal control procedures relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management and the related disclosures in the notes to the financial statements;
- assess the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of the audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the Statutory Auditors conclude that a material uncertainty exists, they are required to draw attention in the audit report to the related disclosures in the financial statements or, if such disclosures are not provided or are inadequate, to issue a qualified opinion or a disclaimer of opinion;
- evaluate the overall presentation of the financial statements and assess whether these statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report to the Audit Committee

We submit a report to the Audit Committee which includes, in particular, a description of the scope of the audit and the audit program implemented, as well as the results of our audit. We also report any significant deficiencies in internal control that we have identified regarding the accounting and financial reporting procedures.

Our report to the Audit Committee includes the risks of material misstatement that, in our professional judgment, were the most significant for the audit of the financial statements and which constitute the key audit matters that we are required to describe in this report.

We also provide the Audit Committee with the declaration provided for in Article 6 of Regulation (EU) No. 537/2014, confirming our independence within the meaning of the rules applicable in France, as defined in particular in Articles L.821–27 to L.821–34 of the French Commercial Code and in the French Code of Ethics for Statutory Auditors. Where appropriate, we discuss any risks to our independence and the related safeguard measures with the Audit Committee.

Neuilly-sur-Seine, Mérygnac and Paris-La Défense, February 26, 2026

The Statutory Auditors,

PricewaterhouseCoopers Audit
Flora Camp

KPMG S.A.
Aurélien Lalanne

Ernst & Young et Autres
Jean-Christophe Pernet

Statutory Auditors' report on the consolidated financial statements (For the year ended December 31, 2025)

This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of English speaking readers. This report includes information specifically required by European regulations or French law, such as information about the appointment of Statutory Auditors. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders
Lectra SA
16-18, rue Chalgrin
75016 PARIS

Opinion

In compliance with the engagement entrusted to us by your Annual Shareholders' Meeting, we have audited the accompanying consolidated financial statements of Lectra for the year ended December 31, 2025.

In our opinion, the consolidated financial statements give a true and fair view of the assets and liabilities and of the financial position of the Group at December 31, 2025, and of the results of its operations for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union.

The audit opinion expressed above is consistent with our report to the Audit Committee.

Basis for opinion

Audit framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under these standards are further described in the "Responsibilities of the Statutory Auditors relating to the audit of the consolidated financial statements" section of our report.

Independence

We conducted our audit engagement in compliance with the independence rules provided for in the French Commercial Code (*Code de commerce*) and the French Code of Ethics (*Code de déontologie*) for Statutory Auditors for the period from January 1, 2025 to the date of our report, and, in particular, we did not provide any non-audit services prohibited by Article 5(1) of Regulation (EU) No. 537/2014.

Justification of assessments – Key audit matters

In accordance with the requirements of Articles L. 821-53 and R. 821-180 of the French Commercial Code (*Code de commerce*) relating to the justification of our assessments, we inform you of the key audit matters relating to the risks of material misstatement that, in our professional judgment, were the most significant in our audit of the consolidated financial statements, as well as how we addressed those risks.

These matters were addressed as part of our audit of the consolidated financial statements as a whole, and therefore contributed to the opinion we formed as expressed above. We do not provide a separate opinion on specific items of the consolidated financial statements.

Recognition of revenues from exported equipment (including pilot software)

Risk identified

In 2025, revenues from automated cutting equipment and the accompanying embedded software, called pilots, came to €97.7 million, mainly outside France.

The terms and conditions for the transfer of control relating to these sales, described in Section 2.21 "Revenues" in the Notes to the consolidated financial statements and, depending on contractual terms and conditions, vary according to destination and customer. Given that there are multiple conditions to be taken into account, there is a risk of error when determining the revenue recognition date, likely to impact the financial statements for the fiscal year, particularly close to the reporting date.

Accordingly, we deemed the recognition of revenues from exported equipment, including pilot software close to the reporting date to be a key audit matter, in light of the following factors:

- the significant impact on the consolidated financial statements;
- the importance and large number of Incoterms for estimating the Auditors' transfer dates, as determined pursuant to the sales contracts;
- the seasonality of sales, with a peak at the end of each quarter;
- the transportation times, which can vary from several days to several weeks depending on the destination.

How our audit addressed this risk

Our work primarily involved:

- gaining an understanding of the process related to recognizing various revenue flows;
- assessing internal control procedures and identifying the most relevant manual controls for our audit;
- testing the design and effectiveness of automated controls integrated into information systems deemed crucial that impacted revenue recognition, through the placement of information systems experts into our team.

Based on a sample of export sales of equipment and the accompanying pilot software selected close to the reporting date, our work also involved:

- reconciling invoices issued for corresponding contracts with the delivery documents relating to the invoices;
- managing the application of Incoterms and evaluating the appropriateness of the revenue recognition date used.

Lastly, we verified the appropriateness of the disclosures provided in notes 2.21 and 28 to the consolidated financial statements.

Measurement of goodwill

Risk identified

At December 31, 2025, €345.5 million of goodwill was recorded in the balance sheet.

Goodwill corresponds to the difference between the acquisition cost and the fair value of the assets acquired and liabilities assumed as part of external growth operations, as described in Note 2.3 "Goodwill" to the consolidated financial statements. Each goodwill item is allocated to one of the Group's three main regions, comprising one or more cash-generating units (CGUs).

At the reporting date, management performs impairment tests to ensure that the net carrying amount of each goodwill item does not exceed its recoverable amount, determined in particular using the discounted cash flow method as described in Section 2.7 "Impairment of non-current assets - Impairment testing" in the Notes to the consolidated financial statements, and that there is no impairment risk.

Accordingly, we deemed the measurement of goodwill to be a key audit matter due to the:

- their materiality, representing nearly 42% of total consolidated assets at December 31, 2025;
- the exercise of management judgment in determining the perpetuity growth rate and discount rates applied to cash flow projections.

How our audit addressed this risk

We assessed the compliance of the methodology applied by the Group with current accounting standards.

We also performed a critical assessment of the procedure for implementing the methodology described in Note 2.3, in particular of:

- the appropriateness of the evaluation model used;
- the consistency between the inputs included in the determination of the carrying amount of the different CGU groups and those included in cash flow projections;
- the consistency of the projected future cash flows with management's most recent estimates, as presented to the Board of Directors during the budget process;
- the reliability of the process used to prepare the estimates by comparing the outcomes projected in preceding years and the actual outcomes;
- the projected cash flows in relation to the economic and financial environment in which the different groups of CGUs operate;

- the reasonableness of the discount rates and perpetuity growth rates applied to the estimated cash flows of the various CGU groups, with the help of our valuation specialists;
- the sensitivity of values in use to changes in the main assumptions used by Management.

We also assessed the appropriateness of disclosures provided in Notes 2.3, 2.7 and 6 to the consolidated financial statements.

Valuation of commitments to purchase minority interests

Risk identified

At December 31, 2025, commitments to purchase minority interests represented €102 million in present value, of which €61 million for the Launchmetrics sub-group and €41 million for TextileGenesis.

As presented in Note 21 "Commitment to purchase minorities' shares" to the consolidated financial statements, the recent acquisitions of TextileGenesis in 2023 and Launchmetrics in 2024 were accompanied by commitments to purchase the remaining capital and voting rights through cross put and call options in several future tranches. Liabilities arising from commitments to purchase shares given to minority shareholders in subsidiaries have therefore been recognized with a corresponding entry under shareholders' equity (Group share). These commitments are revalued at each reporting date, as indicated in Note 2.17 "Commitment to purchase minorities' shares".

Accordingly, we deemed the evaluation of commitments to purchase minorities' shares to be a key audit matter, in light of the following factors:

- their materiality in the consolidated financial statements;
- the exercise of management judgment in determining the prices to be paid on future tranches.

How our audit addressed this risk

We assessed the compliance of accounting treatment with current accounting standards.

Our work primarily involved:

- reviewing the legal documentation (initial contract and various amendments) for each new acquisition concerned, in order to analyze the basis for calculating the final acquisition price and the amount of the commitment to purchase minorities' shares;
- assessing the reasonableness of the projected aggregates used as a calculation basis for the prices to be paid on future tranches;
- recalculating the discounted amounts of the commitment to purchase minorities' shares on the basis of information available at December 31, 2025;
- reconciling minority share purchase transactions for the year with proof of payment of the price tranches concerned;
- assessing the breakdown of commitments to purchase minorities' shares between current and non-current liabilities in the statement of financial position;
- assessing the appropriateness of disclosures provided in Notes 2.17 and 21 to the consolidated financial statements.

Specific verifications

As required by legal and regulatory provisions and in accordance with professional standards applicable in France, we have also performed the specific verifications on the information presented in the Board of Directors' management report.

We have no matters to report as to its fair presentation and its consistency with the consolidated financial statements.

Other verifications and information pursuant to legal and regulatory requirements

Presentation of the consolidated financial statements to be included in the annual financial report

In accordance with professional standards applicable to the Statutory Auditors' procedures for annual and consolidated financial statements presented according to the European single electronic reporting format, we have verified that the presentation of the consolidated financial statements to be included in the annual financial report referred to in paragraph I of Article L. 451-1-2 of the French Monetary and Financial Code (*Code monétaire et financier*) and prepared under the Chairman and Chief Financial Officer's responsibility, complies with this format, as defined by European Delegated Regulation No. 2019/815 of December 17, 2018. As it relates to the consolidated financial statements, our work included verifying that the markups in the financial statements comply with the format defined by the aforementioned Regulation.

On the basis of our work, we conclude that the presentation of the consolidated financial statements to be included in the annual financial report complies, in all material respects, with the European single electronic reporting format.

It is not our responsibility to ensure that the consolidated financial statements to be included by the Company in the annual financial report filed with the AMF correspond to those on which we carried out our work.

Appointment of the Statutory Auditors

We were appointed Statutory Auditors of Lectra by the Annual General Meetings held on June 28, 1990 for PricewaterhouseCoopers Audit, on May 22, 1996 for KPMG SA and on April 25, 2025 for ERNST & YOUNG et Autres.

At December 31, 2025, PricewaterhouseCoopers Audit and KPMG SA were in the thirty-sixth and thirtieth consecutive year of their engagement, respectively, and ERNST & YOUNG et Autres in the first year.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for preparing consolidated financial statements giving a true and fair view in accordance with International Financial Reporting Standards as adopted by the European Union and for implementing the internal control procedures it deems necessary for the preparation of consolidated financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting, unless it expects to liquidate the Company or to cease operations.

The Audit Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risk management systems, as well as, where applicable, any internal audit systems, relating to accounting and financial reporting procedures.

The consolidated financial statements were approved by the Board of Directors.

Responsibilities of the Statutory Auditors relating to the audit of the consolidated financial statements

Objective and audit approach

Our role is to issue a report on the consolidated financial statements. Our objective is to obtain reasonable assurance about whether the consolidated financial statements as a whole are free of material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions taken by users on the basis of these consolidated financial statements.

As specified in Article L. 821-55 of the French Commercial Code, our audit does not include assurance on the viability or quality of the Company's management.

As part of an audit conducted in accordance with professional standards applicable in France, the Statutory Auditors exercise professional judgment throughout the audit. They also:

- identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error, design and perform audit procedures in response to those risks, and obtain audit evidence considered to be sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of the internal control procedures relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management and the related disclosures in the notes to the consolidated financial statements;
- assess the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast

significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of the audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the Statutory Auditors conclude that a material uncertainty exists, they are required to draw attention in the audit report to the related disclosures in the consolidated financial statements or, if such disclosures are not provided or are inadequate, to issue a qualified opinion or a disclaimer of opinion;

- evaluate the overall presentation of the consolidated financial statements and assess whether these statements represent the underlying transactions and events in a manner that achieves fair presentation;
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. The Statutory Auditors are responsible for the management, supervision and performance of the audit of the consolidated financial statements and for the opinion expressed thereon.

Report to the Audit Committee

We submit a report to the audit committee which includes, in particular, a description of the scope of the audit and the audit program implemented, as well as the results of our audit. We also report any significant deficiencies in internal control that we have identified regarding the accounting and financial reporting procedures.

Our report to the Audit Committee includes the risks of material misstatement that, in our professional judgment, were of most significance in the audit of the consolidated financial statements and which constitute the key audit matters that we are required to describe in this report.

We also provide the Audit and Accounts Committee with the declaration provided for in Article 6 of Regulation (EU) No 537/2014, confirming our independence within the meaning of the rules applicable in France, as defined in particular in Articles L. 821-27 to L. 821-34 of the French Commercial Code and in the French Code of Ethics for Statutory Auditors. Where appropriate, we discuss any risks to our independence and the related safeguard measures with the Audit Committee.

Neuilly-sur-Seine, Mérignac and Paris-La Défense, February 26, 2026

The Statutory Auditors,

PricewaterhouseCoopers Audit
Flora Camp

KPMG S.A.
Aurélie Lalanne

Ernst & Young et Autres
Jean-Christophe Pernet

Statutory auditors' report on related party agreements (Annual General Meeting held to approve the financial statements for the year ended December 31, 2025)

This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of English speaking readers. This report includes information specifically required by European regulations or French law, such as information about the appointment of Statutory Auditors. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders
Lectra SA
16-18, rue Chalgrin
75016 PARIS

In our capacity as statutory auditors of your Company, we hereby present to you our report on related party agreements.

We are required to inform you, on the basis of the information provided to us, of the terms and conditions of those agreements indicated to us, or that we may have identified in the performance of our engagement, as well as the reasons justifying why they benefit the Company. We are not required to give our opinion as to whether they are beneficial or appropriate or to ascertain the existence of other agreements. It is your responsibility, in accordance with Article R. 225-31 of the French Commercial Code (*Code de commerce*), to assess the relevance of these agreements prior to their approval.

We are also required, where applicable, to inform you in accordance with Article R. 225-31 of the French Commercial Code (*Code de commerce*) of the continuation of the implementation, during the year ended December 31, 2025, of the agreements previously approved by the annual general meeting.

We performed those procedures which we deemed necessary in compliance with professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this type of engagement.

Agreements submitted for approval to the Annual General Meeting

Agreements authorized and concluded during the year ended December 31, 2025

We hereby inform you that we have not been notified of any agreements authorized and concluded during the year ended December 31, 2025 to be submitted to the annual general meeting for approval in accordance with Article L. 225-38 of the French Commercial Code (*Code de commerce*).

Agreements previously approved by the Annual General Meeting

We hereby inform you that we have not been notified of any agreements previously approved by the annual general meeting, whose implementation continued during the year ended December 31, 2025.

Neuilly-sur-Seine, Mérignac and Paris-La Défense, February 26, 2026

The Statutory Auditors,

PricewaterhouseCoopers Audit
Flora Camp

KPMG S.A.
Aurélie Lalanne

Ernst & Young et Autres
Jean-Christophe Pernet

Statutory auditors' report on the authorization to grant share subscription or purchase options (General Meeting of April 29, 2026, Sixteenth resolution)

This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of English speaking readers. This report includes information specifically required by European regulations or French law, such as information about the appointment of Statutory Auditors. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders
Lectra SA
16-18, rue Chalgrin
75016 PARIS

In our capacity as statutory auditors of your Company and in accordance with the engagement provided for in Articles L. 225-177 and R. 225-144 of the French Commercial Code (*Code de commerce*), we present our report on the authorization to grant share subscription or purchase options for the benefit of the employees of the Company, as well as for the benefit of the employees and/or corporate officers, or certain of them, of companies or economic interest groupings related to it within the meaning of Article L. 225-180 of the French Commercial Code (*Code de commerce*), a transaction on which you are asked to vote.

The maximum nominal amount of the share capital increase that may be carried out under this option plan is set at € 2,100,000.

Your Board of Directors proposes, on the basis of its report, that it be authorized for a period of thirty-eight months to grant share subscription or purchase options.

It is the responsibility of the Board of Directors to prepare a report on the reasons for offering share subscription or purchase options as well as on the proposed methods for setting the subscription or purchase price.

It is our responsibility to express an opinion on the proposed methods for determining the subscription and/or purchase price of the shares.

We have performed the procedures we deemed necessary in accordance with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) applicable to this engagement. These procedures consisted mainly in verifying that the proposed methods for determining the subscription or purchase price of the shares are specified in the Board of Directors' report and that they comply with the applicable legal and regulatory provisions.

We have no matters to report on the proposed methods for determining the subscription or purchase price of the shares.

Neuilly-sur-Seine, Mérégnac and Paris-La Défense, March 23, 2026

The Statutory Auditors,

PricewaterhouseCoopers Audit
Flora Camp

KPMG S.A.
Aurélié Lalanne

Ernst & Young et Autres
Jean-Christophe Pernet

Statutory auditors' report on the share capital increase reserved for members of an employee savings plan (General Meeting of April 29, 2026, Seventeenth resolution)

This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of English speaking readers. This report includes information specifically required by European regulations or French law, such as information about the appointment of Statutory Auditors. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders
Lectra SA
16-18, rue Chalgrin
75016 PARIS

In our capacity as statutory auditors of your Company and in accordance with the engagement provided for in Articles L. 225-135 et seq. of the French Commercial Code (*Code de commerce*), we present our report on the proposal to delegate to the Board of Directors the authority to decide a share capital increase through the issuance of ordinary shares with the cancellation of shareholders' preferential subscription rights, reserved for employees of your Company as well as employees of companies or economic interest groupings related to it within the meaning of Article L. 225-180 of the French Commercial Code (*Code de commerce*) and Article L. 3344-1 of the French Labor Code (*Code du travail*), for a nominal amount of € 100,000, a transaction on which you are asked to vote.

This share capital increase is submitted for your approval pursuant to Articles L. 225-129-6 of the French Commercial Code (*Code de commerce*) and L. 3332-18 et seq. of the French Labor Code (*Code du travail*).

Your Board of Directors proposes, on the basis of its report, that you delegate to it, for a period of twenty-six months, the authority to decide a share capital increase and to cancel your preferential subscription rights to the ordinary shares to be issued. Where applicable, it will be responsible for setting the final terms and conditions of the issuance.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R. 225-113 and R. 225-114 of the French Commercial Code (*Code de commerce*). It is our responsibility to express an opinion on the fairness of the financial information derived from the financial statements, on the proposed cancellation of preferential subscription rights, and on certain other information relating to the issuance provided in this report.

We carried out the procedures we deemed necessary in accordance with the professional standards issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) applicable to this type of engagement. These procedures consisted in verifying the content of the Board of Directors' report relating to this transaction and the methods used to determine the issue price of the shares.

Subject to a subsequent review of the conditions under which the share capital increase would be decided, we have no comments on the methods used to determine the issue price of the ordinary shares to be issued, as presented in the Board of Directors' report.

Since the final conditions under which the share capital increase would be carried out have not been set, we do not express an opinion on those conditions and, consequently, on the proposed cancellation of preferential subscription rights submitted to you.

In accordance with Article R. 225-116 of the French Commercial Code (*Code de commerce*), we will issue a supplementary report, where applicable, when this delegation is used by your Board of Directors.

Neuilly-sur-Seine, Mérégnac and Paris-La Défense, March 23, 2026

The Statutory Auditors,

PricewaterhouseCoopers Audit
Flora Camp

KPMG S.A.
Aurélié Lalanne

Ernst & Young et Autres
Jean-Christophe Pernet

Statutory auditors' report on the reduction of share capital (General Meeting of April 29, 2026, Eighteenth resolution)

This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of English speaking readers. This report includes information specifically required by European regulations or French law, such as information about the appointment of Statutory Auditors. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders
Lectra SA
16-18, rue Chalgrin
75016 PARIS

In our capacity as statutory auditors of your Company and in accordance with the engagement provided for in Article L. 22-10-62 of the French Commercial Code (*Code de commerce*) in the event of a reduction of share capital through the cancellation of repurchased shares, we have prepared this report to present our assessment of the reasons for and the terms and conditions of the proposed reduction of share capital.

Your Board of Directors proposes that it be authorized, for a period of twenty-four months starting on the date of this general meeting, to cancel, up to a limit of 10% of the share capital, by periods of twenty-four months, the shares repurchased under an authorization granted to your Company to repurchase its own shares in compliance with the aforementioned article.

We have performed the procedures we deemed necessary in accordance with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) applicable to this engagement. These procedures consisted in assessing whether the reasons for and the terms and conditions of the proposed reduction of share capital—which is not such as to impair shareholder equality—are appropriate.

We have no matters to report on the reasons for and the terms and conditions of the proposed reduction of share capital.

Neuilly-sur-Seine, Mérégnac and Paris-La Défense, March 23, 2026

The Statutory Auditors,

PricewaterhouseCoopers Audit
Flora Camp

KPMG S.A.
Aurélie Lalanne

Ernst & Young et Autres
Jean-Christophe Pernet

How to participate in the Lectra Shareholders' Meeting

Conditions of participation in the Shareholders' Meeting

In accordance with Article R. 22-10-28 of the French Commercial Code (*Code de commerce*), the right to participate in the Shareholders' Meeting is subject to the registration of the shares in the name of the shareholder or the intermediary registered on their behalf, on the 5th business day preceding the Meeting, i.e. on Wednesday, April 22, 2026 at midnight, Paris time:

- for shareholders whose shares are recorded in registered form: in the registered share accounts (pure or administered) held on behalf of the Company by its agent Société Générale Securities Services;
- for shareholders whose shares are recorded in bearer form: in the bearer share accounts held and managed by the authorized financial intermediary (bank, financial institution, broker), a certificate of attendance recording the accounting registration of the securities, to be issued by the latter and appended to the remote voting or proxy form, or to the request sent to Société Générale Securities Services, Service des Assemblées, 32 rue du Champ de Tir, CS 30812, 44308 Nantes Cedex 3, France, for an admission card in the name of the shareholder or on behalf of the shareholder represented by the registered intermediary.

Shareholders are free to dispose of their shares in whole or in part until the time of the Meeting. However, if the disposal is concluded before the fifth business day preceding the Meeting, i.e. Wednesday, April 22, 2026, at midnight, Paris time, the financial intermediary that holds the account shall notify the disposal to Société Générale Securities Services, at the address indicated above, and shall transmit the necessary information. The Company shall invalidate or modify the vote by correspondence, proxy vote, admission card or the certificate of attendance in consequence of the foregoing. However, if the disposal is concluded after the fifth business day preceding the Meeting, the disposal will not be notified by the financial intermediary that holds the account, nor taken into consideration by the Company for the purposes of attendance at the Shareholders' Meeting.

Giving instructions online

To facilitate their participation in the Shareholders' Meeting, in accordance with Articles 19 and 20 of the Company's by-laws, Lectra offers its shareholders the option of requesting an admission card, appointing or revoking a proxy, or voting via VOTACCESS.

The VOTACCESS website will be open from Friday, April 10, 2026 at 9:00 a.m. to Tuesday, April 28, 2026 at 3:00 p.m. Paris time.

In order to avoid any potential congestion on the VOTACCESS platform, shareholders are strongly advised not to wait until the day before the Shareholders' Meeting to enter their instructions.

Only holders of bearer shares whose account-keeping institution has signed up to the VOTACCESS system and offers them this service for this Shareholders' Meeting will be able to access it.

Account-keeping institutions of bearer shareholders that have not signed up to VOTACCESS or that make access to the site subject to conditions of use, will tell shareholders how to proceed.

Attending the Shareholders' Meeting in person

Shareholders who would like to attend the Shareholders' Meeting in person must:

- for shareholders whose shares are registered shares: request an admission card by returning their dated and signed voting form using the prepaid envelope included with the notice of meeting received, or visit the reception desk on the day of the Meeting with an identity document; holders of registered shares may also obtain their admission card by logging on to the <https://sharinbox.societegenerale.com> website with their usual login details, to access the voting site. The admission card will then be obtained by download or by post;
- for shareholders whose shares are recorded in bearer form: request an admission card by returning their voting form to their financial intermediary or by logging on to the Internet portal of their securities account holder using their usual access codes to access the VOTACCESS website, and then following the procedure indicated on the screen to print their admission card.

Voting by post, by proxy or online

Shareholders who do not attend this Shareholders' Meeting in person will be able to:

- vote by post;
- vote online;
- be represented by giving a proxy to the Chairman of the Meeting;
- be represented by giving a proxy to a person of their choice (spouse, other shareholder or any other person).

Shareholders who choose to vote by post or to give a proxy may:

- in the case of a registered shareholder: by post, return the single postal or proxy voting form sent to them with the meeting notice, using the enclosed prepaid envelope; or by internet, log on to the <https://sharinbox.societegenerale.com> no later than Tuesday April 28, 2026 at 3:00 p.m. Paris time;
- in the case of a bearer shareholder: by post, request this form from the financial intermediary with whom the shares are recorded, starting from the date of the convening notice. This request must be received at least six days before the date of the Meeting, i.e. Thursday April 23, 2026 at the latest, at the following address: Société Générale Securities Services, Service des Assemblées, CS 30812 - 44308 Nantes Cedex 3, France; or by internet, log on to the internet portal of their securities account holder to access the VOTACCESS website, as described below, no later than Tuesday April 28, 2026 at 3:00 p.m. Paris time.

The voting form is also available on Lectra's website in the "Investors" section, under the heading "Shareholders' Meetings", "2026" (<https://www.lectra.com/en/investors/shareholder-information/shareholders-meetings>) at least 21 days before the Shareholders' Meeting, i.e. from Wednesday April 8, 2026.

All paper votes must be received by Société Générale Securities Services no later than the day before the Meeting, i.e. Tuesday April 28, 2026, at 3:00 p.m. Paris time.

In accordance with Article R. 22-10-24 of the French Commercial Code (*Code de commerce*), notification of appointment and revocation of a proxy may also be communicated electronically, by sending an electronically signed e-mail, employing a secure procedure for identification of the shareholder and guaranteeing that the notification was effectively sent by the said shareholder to the address ag2026@lectra.com and specifying:

- for shareholders whose shares are registered shares: their surname, first name, address and identification number in the books of Société Générale Securities Services for shareholders registered in a direct registered account (information available at the top left of their account statement) or their identifier with their financial intermediary for registered shareholders in an administered registered account, as well as the surname and first name of the appointed or revoked proxy or by logging on to the <https://sharinbox.societegenerale.com> website to access VOTACCESS;
- for shareholders whose shares are recorded in bearer form: their surname, first name, address and full bank references as well as the surname and first name of the appointed or revoked proxy. It is essential that they then ask their financial intermediary managing their securities account to send written confirmation (by post or fax) to Société Générale Securities Services, at the address indicated above or on the Internet portal of their securities account holder to access the VOTACCESS website.

Only notifications of appointment or revocation of proxies duly signed, completed and received no later than Tuesday April 28, 2026 by 3:00 p.m., Paris time, may be taken into account. Furthermore, only notifications of the appointment or revocation of proxies or written questions to the Meeting may be sent to the ag2026@lectra.com email address. Any other requests or notifications relating to another matter will not be taken into account and/or processed.

Shareholders who have chosen to vote online may:

- **for registered shareholders:** log in to the <https://sharinbox.societegenerale.com> website using their usual access codes or their login email (if you have already activated your Sharinbox by SG Markets account), together with the password sent by post by Société Générale Securities Services when opening the account. If you lose or forget this password, follow the online procedure on the authentication page.

SGSS is available to shareholders for any inquiries from 9.30 a.m. to 6 p.m. at the following telephone number: +33 (0)2 51 85 67 89. Shareholders should then follow the instructions in their personal space by clicking on “Reply” in the “Shareholders’ Meetings” box on the home page, then “Participate” to access the voting site.

- **for bearer shareholders:** log in, with their usual access codes, to the Internet portal of their securities account holder to access the VOTACCESS website and follow the procedure indicated on the screen.

Documents available to shareholders

All the documents to be made available to shareholders in the context of the Combined Shareholders’ Meeting of April 29, 2026 will be available on Lectra’s website, in the “Investors” section, under the heading “Shareholders’ Meetings”, “2026”.

(<https://www.lectra.com/en/investors/shareholder-information/shareholders-meetings>) and/or at the Company’s registered office, 16–18 rue Chalgrin, 75016 – Paris, France, in accordance with the conditions and time limits provided for by the applicable legal and regulatory provisions.

Asking written questions

Each shareholder has the right to submit written questions to the Board of Directors from the date of the convening of the Shareholders’ Meeting and until the fourth business day preceding the Meeting, i.e. Thursday April 23, 2026. Questions should be sent, by registered letter with acknowledgment of receipt, to Lectra, for the attention of the Chairman of the Board of Directors, 16–18 rue Chalgrin, 75016 – Paris, France, or to the following email address: ag2026@lectra.com. They must be accompanied by a shareholder’s account registration certificate.

In accordance with the regulations, a common response may be provided for questions with the same content. Answers to written questions will be published on Lectra’s website in the “Investors” section, under “Annual Shareholders’ Meetings”, “2026” (<https://www.lectra.com/en/investors/shareholder-information/shareholders-meetings>).

During the Shareholders’ Meeting, the Board of Directors will answer questions that it has not answered on the site.

Adding an item or proposed resolutions to the agenda

Any shareholder(s) holding a fraction of the share capital as defined by Article L. 225–105 paragraph 2 and R. 225–71 paragraph 2 of the French Commercial Code (*Code de commerce*) have the right to request the inclusion of items or proposed resolutions to the agenda of the Meeting. Reasoned requests to include items or proposed resolutions should be sent to the Company’s registered office, 16–18 rue Chalgrin, 75016 – Paris, France, for the attention of the Chairman of the Board of Directors, by registered letter with acknowledgment of receipt, at least 25 days before the date of the Meeting, i.e. Saturday April 4, 2026.

These requests must be accompanied by an account registration certificate justifying the possession or representation by the authors of the request of the fraction of the share capital required by Article R. 225–71 of the French Commercial Code (*Code de commerce*). The Chairman of the Board of Directors acknowledges receipt of requests for the inclusion of items or proposed resolutions on the agenda, either by registered letter or by electronic means to the address indicated by the shareholder, within five days of receipt.

These items or proposed resolutions are placed on the Meeting’s agenda and brought to the attention of the shareholders under the conditions set by the regulations in force.

Live broadcast

Pursuant to articles L. 22–10–38–1 and R. 22–10–29–1 of the French Commercial Code (*Code de commerce*), the entire Annual Shareholders’ Meeting will be viewable as a live audiovisual broadcast (link available on the Company’s website, in the “Investors” section, under the “Shareholders’ Meetings/2026” section). It is specified that it will not be possible to vote or ask questions live.

A recording of the Shareholders’ Meeting will be available on the Company’s website no later than seven business days after the date of the Shareholders’ Meeting and for at least two years from its publication.

How to fill out the voting form

Registered shareholders are invited to use the voting form included with their notice of meeting.

Holders of bearer shares should request a voting form and a shareholding certificate from the financial intermediary that manages their shares.

The voting form is also available on Lectra's website: www.lectra.com – "Investors" section – under the heading "Shareholder Information", then "Shareholders' Meetings", then "2026" (<https://www.lectra.com/en/investors/shareholder-information/shareholders-meetings>).

If you wish to attend the Meeting and obtain your admission card, **fill in this box**;

If you wish to give proxy to the Chairman of the Meeting, **fill in this box**;

Important : Avant d'exercer votre choix, veuillez prendre connaissance des instructions situées au verso - Important : Before selecting please refer to instructions on reverse side
Quelle que soit l'option choisie, noircir comme ceci ■ la ou les cases correspondantes, dater et signer au bas du formulaire - Whichever option is used, shade box(es) like this ■, date and sign at the bottom of the form

JE DÉSIRE ASSISTER À CETTE ASSEMBLÉE et demande une carte d'admission : dater et signer au bas du formulaire / **I WISH TO ATTEND THE SHAREHOLDER'S MEETING** and request an admission card: date and sign at the bottom of the form

LECTRA

LECTRA
 SA au capital de 38 063 263 €
 16-18, rue Chalgrin
 75016 PARIS
 300 702 305 RCS PARIS

Décret n°2026-94 du 13 février 2026 : retrouvez la documentation sur le site
<https://www.lectra.com/fr/investisseurs/information-actionnaires/assemblees-generale>
<https://www.lectra.com/en/investors/shareholder-information/shareholders-meetings>

ASSEMBLEE GENERALE MIXTE
 du mercredi 29 avril 2026 à 9h30

COMBINED SHAREHOLDERS' MEETING
 on Wednesday, April 29, 2026 at 9:30 a.m.

A l'InterContinental Paris Champs-Élysées Etoile
 64 avenue Marceau 75008 Paris

CADRE RÉSERVÉ À LA SOCIÉTÉ - FOR COMPANY'S USE ONLY

Identifiant - Account

Nombre d'actions / Number of shares

Nominatif Registered / Porteur Bearer

Vote simple Single vote / Vote double Double vote

Nombre de voix - Number of voting rights

JE VOTE PAR CORRESPONDANCE / I VOTE BY POST
 Cf. au verso (2) - See reverse (2)

Je vote **OUI** à tous les projets de résolutions présentés ou agréés par le Conseil d'Administration ou le Directoire ou la Gérance, à l'EXCEPTION de ceux que je signale en noircissant comme ceci ■ l'une des cases "Non" ou "Abstention". / I vote **YES** all the draft resolutions approved by the Board of Directors, EXCEPT those indicated by a shaded box, like this ■, for which I vote "No" or "I abstain".

1	2	3	4	5	6	7	8	9	10	A	B
Non / No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Oui / Yes	<input type="checkbox"/>
Abs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Non / No	<input type="checkbox"/>
11	12	13	14	15	16	17	18	19	20	C	D
Non / No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Oui / Yes	<input type="checkbox"/>
Abs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Non / No	<input type="checkbox"/>
21	22	23	24	25	26	27	28	29	30	E	F
Non / No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Oui / Yes	<input type="checkbox"/>
Abs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Non / No	<input type="checkbox"/>
31	32	33	34	35	36	37	38	39	40	G	H
Non / No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Oui / Yes	<input type="checkbox"/>
Abs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Non / No	<input type="checkbox"/>
41	42	43	44	45	46	47	48	49	50	J	K
Non / No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Oui / Yes	<input type="checkbox"/>
Abs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Non / No	<input type="checkbox"/>
										Abs.	<input type="checkbox"/>

Si des amendements ou des résolutions nouvelles étaient présentés en assemblée, je vote **NON** sauf si je signale un autre choix en noircissant la case correspondante :
 In case amendments or new resolutions are proposed during the meeting, I vote **NO** unless I indicate another choice by shading the corresponding box:

- Je donne pouvoir au Président de l'assemblée générale / I appoint the Chairman of the general meeting:

- Je m'abstiens / I abstain from voting:

- Je donne procuration (cf. au verso renvoi (4)) à M. ou Mme, Raison Sociale pour voter en mon nom / I appoint [see reverse (4)] Mr or Mrs, Corporate Name to vote on my behalf:

JE DONNE POUVOIR AU PRÉSIDENT DE L'ASSEMBLÉE GÉNÉRALE
 Cf. au verso (3)

I HEREBY GIVE PROXY TO THE CHAIRMAN OF THE GENERAL MEETING
 See reverse (3)

JE DONNE POUVOIR À : Cf. au verso (4) pour me représenter à l'Assemblée / **I HEREBY APPOINT:** See reverse (4) to represent me at the above mentioned Meeting

M. ou Mme, Raison Sociale / Mr or Mrs, Corporate Name

Adresse / Address:

ATTENTION : Pour les titres au porteur, les présentes instructions doivent être transmises à votre banque.
CAUTION: As for bearer shares, the present instructions must be valid only if they are directly returned to your bank.

Nom, prénom, adresse de l'actionnaire (les modifications de ces informations doivent être adressées à l'établissement concerné et ne peuvent être effectuées à l'aide de ce formulaire). Cf au verso (1).
 Surname, first name, address of the shareholder (changes regarding this information have to be notified to relevant institution, no changes can be made using this proxy form). See reverse (1)

If you wish to give proxy to a person of your choice, **fill in this box** and complete the identity of this person;

Date & Signature

Pour être pris en considération, tout formulaire doit parvenir au plus tard :
 To be considered, this completed form must be returned no later than:
 sur 1^{ère} convocation / on 1st notification: 28 avril 2026, 15h00
 sur 2^{ème} convocation / on 2nd notification: à la banque / to the bank

* Si le formulaire est renvoyé daté et signé mais qu'aucun choix n'est coché (carte d'admission / vote par correspondance / pouvoir au président / pouvoir à mandataire), cela vaut automatiquement pouvoir au Président de l'assemblée générale *
 * If the form is returned dated and signed but no choice is checked (admission card / postal vote / power of attorney to the President / power of attorney to a representative), this automatically applies as a proxy to the Chairman of the General Meeting

If you wish to vote by post, **fill in this box** and follow the instructions;

WHATEVER YOU CHOOSE, DATE AND SIGN

CONTACT US

By mail

Lectra
Investor Relations
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You can find all documents relating to the Shareholders' Meeting on our website www.lectra.com section "**Investors**", sub-section "**Shareholder Information**", then "**Shareholders' Meetings**", then "**2026**"

Shareholders' Meetings Department
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