

Information on the compensation policy proposed for the Chairman and Chief Executive Officer in respect of fiscal year 2026

In accordance with the AFEP-MEDEF Code

In accordance with the recommendations of the AFEP-MEDEF Corporate Governance Code, Lectra SA (the « Company ») is publishing below the compensation policy that will apply to Daniel Harari, Chairman and Chief Executive Officer, in respect of fiscal year 2026. This compensation policy was determined by the Board of Directors during its meeting on February 26, 2026, acting on a recommendation from the Compensation Committee, then it was approved by the Combined Shareholders' Meeting of April 29, 2026 with a 97.99 %. It should be noted that the Chairman and Chief Executive Officer is the sole executive officer of the Company.

Compensation principles that apply to the Chairman and Chief Executive Officer

The compensation policy for the Chairman and Chief Executive Officer, as determined by the Board of Directors at its meeting on February 26, 2026 in respect of fiscal year 2026, incorporates the priorities of the 2026–2028 strategic roadmap. It emphasizes profitable and sustainable growth, with adjusted performance criteria to strengthen alignment between value creation, corporate social responsibility and balance sheet strength.

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 the strategy, year after year. The variable compensation 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 and sustainable 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 compensation.

The three criteria used to determine the variable compensation of the Chairman and Chief Executive Officer correspond to:

- the Group's two performance criteria for the period covered by the 2026-2028 strategic roadmap, and
- a sustainability criterion composed of three indicators.

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 the company officer's 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 Company 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 fundamental principles are aligned with the strategic objectives of the three-year roadmaps, has proven effective both in times of challenge and in years marked by record performance.

Structure of the compensation of the Chairman and Chief Executive Officer

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 compensation policy for the Chairman and Chief Executive Officer is subject to approval by the Shareholders' Meeting each year.

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 also receives compensation for being a member of the Board of Directors.

The only benefit accorded concerns the valuation of the utilization of a company car; the amount of which is set out in the Report on Corporate Governance for each fiscal year.

The Chairman and Chief Executive Officer has never combined his positions as company officer with an employment contract.

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 Lectra within the meaning of article L. 233-16 of the French Commercial Code. Lectra is not controlled by any company.

Compensation of the Chairman and Chief Executive Officer in respect of 2026

In accordance with the above-mentioned principals and subject to approval by the Shareholders' Meeting of April 29, 2026, the Board of Directors, at its meeting on 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 ;
- 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

In accordance with the decision of the Board of Directors at its meeting on February 26, 2026, and subject to approval by the Shareholders' Meeting of April 29, 2026, the fixed compensation of the Chairman and Chief Executive Officer for fiscal year 2026 would remain at € 420,000.

Variable compensation

In accordance with the decision of the Board of Directors at its meeting on February 26, 2026, and subject to approval by the Shareholders' Meeting of April 29, 2026, the target-based variable compensation of the Chairman and Chief Executive Officer for fiscal year 2026 would remain at € 420,000.

On a recommendation by the Compensation Committee, at its meeting on February 26, 2026, the Board of Directors decided to revise the performance criteria for 2026 in order to reflect the strategy of profitable and sustainable growth. These criteria, which determine the variable compensation of the Chief Executive Officer, are now aligned with the objectives of the 2026–2028 strategic roadmap (“Strategic Scorecard”). The Board approved a rebalancing of the strategic criteria, with the introduction of SaaS ARR as a new metric, as well as a strengthening of the sustainability criteria. In 2026, these sustainability criteria are integrated directly into the Strategic Scorecard and no longer apply in the form of a malus/bonus as they did in 2025. The weightings are as follows:

- (i) 40 %: EBITDA before non-recurring items ;
- (ii) 40 %: SaaS ARR ;
- (iii) 20%: sustainability criterion - assessed through three indicators whose respective weights of 40%, 40% and 20% are identical to 2025: progress in extra-financial ratings (Ecovadis and EthiFinance), progress in employee engagement rate, and advancement of the climate transition plan.

The achievement target for each of the three above criteria 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 targets of the annual 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 are 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.

Some of these criteria and targets apply also to some members of the Executive Committee. The weighting given to each criterion and the relative share of their target-based variable compensation are specifically geared to each of them and adapted to their duties and targets; their variable compensation thus ranges from 20% to 30% of total 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 Article L. 22-10-8, III, paragraph 2 of the French Commercial Code, 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 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 component for which such derogation is permitted by the Board of Directors is the annual variable compensation. Such derogation would consist in a change to one or several performance criteria and the 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 the acquisition, the creation or the discontinuation of a business of material importance, or a major change in strategy or major event affecting the Group's markets and/or business sector.

Modification of these performance 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 ensure that the variable compensation continues to reflect the actual performance of the Group and of the Chairman and Chief Executive Officer. It would be implemented strictly, clearly explained and made public, with the Company providing specific information to justify the derogation in light of its situation and 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.

Compensation for directorship

In accordance with the policy governing the compensation of the Directors for 2026, which was proposed by the Board of Directors at its meeting of February 26, 2026 and will be submitted for approval to the Annual Shareholders' Meeting of April 29, 2026, the annual compensation allotted to Daniel Harari for his directorship will include a fixed component of € 42,000 for the chairmanship of the Board of Directors and the Strategic Committee as well as a variable component, which will be allocated base on his effective attendance at the meetings of the Board of Directors (€ 2,000 per meeting) and of the Strategic Committee (€2,000 per meeting). This annual compensation will be capped at € 75,000.

For example, based on 100% attendance to all the scheduled meetings in 2026 (7 meetings of the Board of Directors and 5 meetings of the Strategic Committee), the annual compensation for the fiscal year 2026 would amount to € 66,000.



Information relating to the company officers' compensation is detailed further in the Report on Corporate Governance, which was adopted by the Board of Directors at its meeting on February 26, 2026. This report is included in the 2025 Annual Financial Report, which is available on Lectra's website (<https://www.lectra.com/en/investors/financial-information/publications>).