**LUMIBIRD**

A public limited company with a board of directors and a share capital of 22,466,882 euros

Registered office: 2 rue Paul Sabatier, 22300, Lannion

970 202 719 RCS Saint-Brieuc

(the “Company”)

## AGENDA

- Advisory resolution on the proposed sale of Lumibird’s Medical Division to IPG Photonics Corporation, pursuant to Recommendation No. 2015-05 of the French Financial Markets Authority (Autorité des marchés financiers) concerning the disposal and acquisition of significant assets;
- Special dividend, subject to the condition precedent of the completion of the disposal of the Medical Division;
- Powers of attorney.

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<u>**TEXT OF THE DRAFT RESOLUTIONS**</u>

**First resolution**

*(Advisory opinion on the proposed sale of Lumibird's Medical Division to IPG Photonics Corporation, pursuant to Position-Recommendation No. 2015-05 of the French Financial Markets Authority)*

The General Meeting, acting in accordance with the quorum and majority requirements applicable to ordinary general meetings, having been consulted pursuant to Position-Recommendation No. 2015-05 of the Autorité des marchés financiers relating to the disposal and acquisition of significant assets by a listed company, having considered the Board of Directors' report on the proposed disposal of all the shares in Lumibird Medical (Clermont-Ferrand Trade and Companies Register No. 880 048 251) (**the 'Medical** Division') to IPG Photonics Corporation or one of its affiliates (**the** 'Purchaser'),

approves, in an advisory capacity, the disposal of the Medical Division to the Purchaser.

**Second resolution**

(*Special dividend subject to the condition precedent of the completion of the disposal of the Medical Division*)

The General Meeting, acting in accordance with the quorum and majority requirements applicable to ordinary general meetings, having considered the report of the Board of Directors and noted the existence of available reserves,

resolves, subject to the condition precedent that the Company completes the disposal of the Medical Division to the Purchaser, (the 'Disposal'), to make, on an exceptional basis, a distribution of 6.92 euros per share (rounded to the nearest second decimal place), representing an estimated total amount of 152,683,728.72 euros (based on the number of shares entitled to the dividend as at 31 August 2026). Shares held by the Company as at the date of dividend payment will not receive a dividend. This distribution would be drawn:

- firstly, from the 'Other reserves' account until it is exhausted (subject to any treasury shares not receiving a dividend) up to a maximum of €68,193,652.72;
- thereafter from the 'Share premium' account until exhausted ;
- and, *for* the remaining amount, from the *'Merger premium*' account .

Under current legislation, the portion of the distribution drawn from the 'Other reserves' item constitutes taxable distributed income subject to taxation under ordinary law. For beneficiaries who are individuals resident in France, the distribution is subject, at the time of payment, to social security contributions of 18.6 per cent and, in principle, to a non-final flat-rate levy of 12.8 per cent. These deductions are made at source and calculated on the gross amount of the dividend. With regard to its taxation for the year 2026, this dividend will be fully eligible for the 40 per cent allowance referred to in Article 158.3.2° of the

General Tax Code, provided the taxpayer has made a comprehensive and irrevocable election to have their investment income taxed at the progressive income tax rates.

In the absence of such an option, the dividend will be taxed at a fixed rate of 12.8 per cent and will not be eligible for this 40 per cent allowance. In both cases, the 12.8 per cent withholding tax deducted at the time of dividend payment will be creditable against the tax due.

As regards the portion of the distribution drawn from the ‘share premium’ account, pursuant to the provisions of Article 112(1) of the General Tax Code, distributions drawn from share premiums are treated as a non-taxable repayment of capital contributions to shareholders, provided that all profits and reserves, other than the statutory reserve, have previously been distributed. Where profits or reserves exist, the taxation of sums repaid by deduction from share premium is limited to the portion of profits and reserves (other than the statutory reserve) that have not yet been distributed. The repayment of capital contributions must be deducted from the tax cost base of the share.

As regards the portion of the distribution drawn from the ‘merger premium’ item, pursuant to Article 112(1) ) of the CGI, the following are not considered to be contributions, for the purposes of this provision: merger or demerger premiums arising from a merger, a demerger of companies or a partial contribution of assets giving rise to the allocation of securities to shareholders under the conditions set out in 1 of Article 115 of the CGI. |It follows that the subsequent repayment of sums recorded under the heading ‘merger premium’ is, in principle, treated as a taxable distribution of investment income, and not as a tax-exempt repayment of a contribution, unless the assets contributed were themselves regarded as actual contributions to the absorbed company.

The General Meeting grants full powers to the Board of Directors, with the right to sub-delegate in accordance with the conditions laid down by law and regulations, for the purpose of:

- confirm that the condition precedent relating to the exceptional distribution referred to in this resolution has been fulfilled;
- determine the final amount of the exceptional distribution and charge it to the reserves and share premium accounts referred to above;
- set the ex-dividend date and the payment date for the special distribution, it being understood that the latter shall only be paid once the condition precedent referred to in this resolution has been fulfilled;
- and, more generally, to take all necessary steps and appropriate measures to ensure the successful completion of the transactions covered by this resolution.

**Third resolution**

*(Powers)*

The general meeting, acting in accordance with the quorum and majority requirements for ordinary general meetings, grants full powers to the bearer of a copy or extract of these minutes to carry out all formalities required by law.