



EXOSENS

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

(For the year ended 31 December 2025)





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(For the year ended 31 December 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,
EXOSENS
18 avenue Pythagore
33700 Merignac

This report is issued in our capacity as Statutory Auditor of Exosens. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the financial year ended 31 December 2025 and included in the group management report and presented in section 2 “Sustainability Statement” of the Universal Registration Document (hereafter the “Sustainability Statement”).

Our work on this information was carried out in a changing environment characterized by uncertainties over the interpretation of legislation and the development of market practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code (*Code de commerce*), Exosens is required to include the above mentioned information in a separate section of the Group’s management report.

This information provides an understanding of the impact of the Group’s activity on sustainability matters, as well as the way in which these matters influence the development of its business, performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to II of Article L. 821-54 of the aforementioned Code, our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

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- compliance with the requirements arising from sustainability reporting standards adopted by the European Commission pursuant to Article 29^{ter} of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as modified by the Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by Exosens to determine the information reported which includes, once the entity is subjected thereto, compliance with the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code (*Code du travail*);
- compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including with the ESRS; and
- compliance with the requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including those on independence, and quality control, prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on limited assurance engagements on the certification of sustainability information and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852.

In the three separate parts of the report that follow, we present, for each of the parts covered by our engagement, the nature of the procedures we carried out, the conclusions we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures we carried out with regards to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken in isolation and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three parts of our engagement.

Finally, where it was deemed necessary to draw your attention to one or more items of sustainability information provided by Exosens in the group management report, we have included an emphasis of matter paragraph hereafter.

The limits of our engagement

As the purpose of our engagement is to provide limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide a guarantee regarding the viability or the quality of the management of Exosens; in particular, it does not provide an assessment of the relevance of the choices made by Exosens in terms of action plans, targets, policies, scenario analyses and transition plans, that extends beyond compliance with the ESRS reporting requirements.

It also does not cover the entity's compliance with the legal and regulatory provisions relating to the vigilance plan published in application of Article L. 225-102-1 of the French Commercial Code.

Furthermore, as forward-looking information is inherently uncertain, actual results may differ significantly from the forward-looking information presented in the Group's management report.

Our engagement, however, allows us to express conclusions regarding the process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required by Article 8 of Regulation (EU) 2020/852 may be subject to inherent uncertainty because of incomplete scientific knowledge and due to the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates used to prepare the information presented in the management report.

Compliance with the requirements arising from the ESRS of the process implemented by Exosens to determine the information reported, including the requirement to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code

Nature of the procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Exosens, including its requirement to consult the Social and Economic Committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code, has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities that are disclosed in the Sustainability Statement, and
- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies concerning the compliance of the process implemented by Exosens with the ESRS.

Elements that received particular attention

The elements to which we paid particular attention concerning the compliance with the ESRS of the process implemented by Exosens to determine the information reported are presented below.

Information on how the entity has updated its double materiality assessment is provided in section 2.1.11 "Description of the process to identify and assess material impacts, risks and opportunities (ESRS 2 IRO 1)" of the Sustainability Statement.

Through interviews with management and persons we deemed appropriate, and inspection of the available documentation, we obtained an understanding of the assessments carried out by the entity and in particular the assessment of internal and external factors considered to assess the absence of changes brought to the double materiality assessment and/or to the actual and potential impacts, risks and opportunities identified by the entity. These include changes in the scope of reporting, and changes in the nature of the Group's activities and geographical locations.

Based on our professional judgment, our audit procedures consisted in:

- critically assessing the documentation of the analyses carried out by the entity as well as the procedure implemented by the entity to identify the internal and external factors to be considered;
- assessing the appropriateness of the internal and external factors considered by the entity with our knowledge of the entity;
- assessing the appropriateness impact and financial materiality assessment process implemented by the entity to determine material disclosed information (including the setting of thresholds) with our knowledge of the entity;
- assessing the appropriateness of the description given in this respect in note 2.1.11 of the Sustainability Statement.

Compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including the ESRS

Nature of the procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Statement, including the general basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by Exosens for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, this information does not contain any material errors, omissions or inconsistencies, i.e., that are likely to influence the judgement or decisions of the users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including the ESRS.

Elements that received particular attention

The elements to which we paid particular attention concerning the compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including the ESRS, are presented below.

▪ Information provided in application of environmental standards (ESRS E1 to E5)

Information disclosed on climate change (ESRS E1) is mentioned in 2.2 "Climate change ESRS E1" of the Sustainability Statement. The elements to which we paid particular attention concerning the compliance of this information with the ESRS are presented below.

With regard to the information reported on greenhouse gas emissions:

- we gained an understanding of the internal control and risk management procedures the entity has put in place to ensure compliance of reported information;
- we assessed the consistency of the scope used to assess greenhouse gas emissions with the scope of the consolidated financial statements and the upstream and downstream value chain;
- we reviewed the greenhouse gas emissions inventory protocol used by the entity to draw up its greenhouse gas emissions statement, and we assessed how it was applied to a selection of emissions categories and sites, for Scopes 1 and 2;
- with regard to Scope 3 emissions, we assessed:
 - the justification for the inclusions and exclusions of the various categories and the transparency of the information provided in this respect,
 - the process for gathering information;
- we assessed the appropriateness of the emission factors used and the relevant conversion calculations, as well as the calculation and extrapolation assumptions;

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- for physical data (such as energy consumption), we reconciled the underlying data used to draw up the greenhouse gas emissions statement, together with the supporting documents, using sampling techniques;
 - we performed analytical procedures;
 - with regard to the estimates used by the entity to draw up its greenhouse gas emissions statement, which we considered to be structuring: through discussions with the CSR department, we were informed of the methodology used to calculate the estimated data and the sources of information on which these estimates are based, particularly concerning emissions relating to Scope 3.11 "Use of sold products";
 - we have assessed the appropriateness of the methodological changes made since the previous year and the comparative information given in this respect in section 2.1.2.2 "Changes in preparation or presentation of sustainability information";
 - we have checked the mathematical accuracy of the calculations used to establish this information.

With regard to the verification of information disclosed in respect of the transition plan for climate change mitigation currently being drawn up, our work mainly consisted in:

- assess whether the information published in respect of the transition plan currently being drawn up adequately describes the key assumptions, it being specified that we are not required to express an opinion on the appropriateness or the level of ambition of the objectives of this transition plan;
- assess whether this transition plan reflects the commitments made by the entity as declared in the minutes of the governing bodies.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by Exosens to determine the eligible and aligned nature of the activities of the entities included in the scope of consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- compliance with the rules governing the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e., information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies in relation to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We established that there were no such elements to address in our report.

Nantes and Toulouse, 27 February 2026

The Statutory Auditor

PricewaterhouseCoopers Audit

Bertrand Cuq
Partner

Anne Parenty
Partner