

## EXOSENS

Statutory Auditors' special report on related-party agreements

(Annual General Meeting for the approval of the financial statements for the year ended 31 December 2025)

**PricewaterhouseCoopers Audit**  
Statutory Auditor  
Membre de la compagnie régionale de  
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**Baker Tilly Strego**  
Statutory Auditor  
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**(Annual General Meeting for the approval of the financial statements for the year ended 31 December 2025)**

*This is a free translation into English of the Statutory Auditors' special report on related-party agreements issued in French and is provided solely for the convenience of English speaking readers. 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

In our capacity as Statutory Auditors of your Company, we hereby report to you on related-party agreements.

It is our responsibility to report to shareholders, based on the information provided to us, on the main terms and conditions of agreements that have been disclosed to us or that we may have identified as part of our engagement, as well as the reasons given as to why they are beneficial for the Company, without commenting on their relevance or substance or identifying any undisclosed agreements. Under the provisions of article R.225-31 of the French Commercial Code (*Code de commerce*), it is the responsibility of the shareholders to determine whether the agreements are appropriate and should be approved.

Where applicable, it is also our responsibility to provide shareholders with the information required by article R.225-31 of the French Commercial Code in relation to the implementation during the year of agreements already approved by the Annual General Meeting.

We performed the procedures that we deemed necessary in accordance with professional standards applicable in France to such engagements.

**AGREEMENTS TO BE SUBMITTED FOR THE APPROVAL OF THE ANNUAL GENERAL MEETING**

## **Agreements authorized and entered into during the year**

We were not informed of any agreements authorized and entered into during the year to be submitted for the approval of the Annual General Meeting pursuant to the provisions of article L.225-38 of the French Commercial Code.

## **AGREEMENTS ALREADY APPROVED BY THE ANNUAL GENERAL MEETING**

We were not informed of any agreement already approved by the Annual General Meeting which remained in force during the year.

Toulouse and Nantes, 27 February 2026

The Statutory Auditors

**PricewaterhouseCoopers Audit**

**Baker Tilly Strego**

Bertrand Cuq  
Partner

Anne Parenty  
Partner

Jean-Marc Binson  
Partner

François Pignon-Hériard  
Partner