

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 2024)**

PricewaterhouseCoopers Audit
Statutory Auditor
Membre de la compagnie régionale de
Versailles et du Centre

Immeuble Elipsys
8 Rue des Trente Six Ponts
C.S 57757
31077 Toulouse Cedex 04

Baker Tilly Strego
Statutory Auditor
Membre de la compagnie régionale
Ouest Atlantique

4 rue Papiou de la Verrie
BP 70948
49009 Angers Cedex 01

Statutory Auditors' special report on related-party agreements

(Annual General Meeting for the approval of the financial statements for the year ended 31 December 2024)

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 Mérignac

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. These procedures consisted in verifying that the information given to us is consistent with the underlying documents.

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

Agreements authorized and entered into during the year

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 2024)- Page 2

In accordance with article L. 225-40 of the French Commercial Code, we were informed of the following agreements entered into during the year and authorized in advance by the Board of Directors.

Between Exosens, HLD Europe, Invest Prince Henri, Invest Gamma, BNP Paribas and the IPO syndicate members

Nature and purpose: Underwriting agreement

Conditions:

Under the terms of the underwriting agreement with a group of financial institutions comprising the Global Coordinators, Joint Lead Managers and Bookrunners, Exosens will pay a base fee in consideration for the underwriting of all the shares offered under the private placement equal to 1.75% of the gross proceeds of the new share issues to which a discretionary commission of 1.25% may be added, at the Company's discretion.

Recognized expenses amounted to €5.4 million in this respect for the year ended 31 December 2024.

Reasons given as to why the agreement is beneficial for the Company:

The conclusion of the underwriting agreement is in line with market practice in the context of the IPO and the distribution of the Company's shares via a private placement, and in the Company's interest, as the underwriting agreement provides the Company with a guarantee of the successful completion of the IPO.

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, 28 April 2025

PricewaterhouseCoopers Audit

Baker Tilly Strego

Bertrand Cuq
Partner

Anne Parenty
Partner

Jean-Marc Binson
Partner

François Pignon-Hériard
Partner