
INFORMATION STATEMENT FOR ISRAEL

EXOSENS

“EXOSHARE”- EMPLOYEE OFFERING 2025

EXOSENS – *société anonyme* - 895 395 101 R.C.S. Bordeaux
incorporated under the laws of Republic of France

Domaine de Pelus, 18 avenue de Pythagore, Axis
Business Park, Bât. 5E
33700 Mérignac, France

Index

Part I 2

1. DESCRIPTION OF THE PLAN 2

1.1 SUBSCRIPTION PERIOD 2

1.2. SUBSCRIPTION PRICE 2

1.3. CORPORATE APPROVALS & AUTHORITY OF THE BOARD OF DIRECTORS 2

2. SHARE CAPITAL AND OFFERED SECURITIES 2

2.1 METHOD OF PAYMENT 3

2.2 LIMITATIONS ON TRANSFERABILITY 3

3. OFFEREES 3

3.1 MAXIMUM SUBSCRIPTION AMOUNT 3

3.2 LABOR LAW DISCLAIMER..... 3

3.3 VOTING RIGHTS, DIVIDENDS 4

3.4 CURRENCY EXCHANGE CONTROL 4

3.5 SECURITIES NOTICE 4

3.6 INSIDER TRADING 4

3.7 LOCK UP PERIOD AND EARLY EXIT EVENTS 4

3.8 DATA PROTECTION 5

3.9 MATCHING CONTRIBUTION 5

3.10 TAXATION 5

Part II..... 6

4. INCORPORATION OF DOCUMENTS BY REFERENCE 6

4.1 Indemnification of Directors and Officers 6

4.2 Exemption from Registration Claimed..... 6

4.3 Translation 6

EXOSENS

(the “Company”)

For the offer of securities to the Company’s employees

Of

Up to 1,523,294 shares of the Company (the “Shares”) which will be offered to employees of the Company and its subsidiaries (the “Offerees” as described below), according to the conditions of the ExoShare Employee Shareholding Plan (the “Plan” as defined below).

Part I

1. DESCRIPTION OF THE PLAN

1.1 SUBSCRIPTION PERIOD

The subscription period starts on September 16, 2025 and lasts until October 08, 2025 (inclusive).

During the subscription period, employees may subscribe online at exoshare.exosens.com. Username and password will be provided to employees by email or mail. Employees may also subscribe with a paper subscription form should they not have access to internet. They can contact their Human Resources department to receive a subscription form.

Unless employees subscribe through Internet, they shall return their duly completed subscription form together with the requisite enclosures before October 08, 2025 to their relevant Human Resources Department.

1.2. SUBSCRIPTION PRICE

The subscription price will be set on September 15, 2025 as the average opening price of the Shares over the 20 preceding trading days, as traded in the Euronext Paris stock exchange, minus a 20 % discount.

It is to be noted that the subscription is in euro. Consequently, for purposes of the subscription, the amount of employees’ payment in New Israeli Shekels (NIS) will be converted by their employer using the exchange rate, applicable on September 12, 2025, that will be communicated to them on demand.

During the life of their investment, the value of the Shares subscribed will be affected by fluctuations in the currency exchange rate between the euro and NIS. As a result, if the value of the euro strengthens relative to the NIS, the value of the Shares expressed in local currency will increase. On the other hand, if the value of the euro weakens relative to the NIS, the value of the Shares expressed in NIS will decrease.

1.3. CORPORATE APPROVALS & AUTHORITY OF THE BOARD OF DIRECTORS

The Offer is conducted on the basis of following key corporate decisions of the Issuer:

- (i) the 22th resolution of the Shareholders’ Meeting of May 23, 2025, which authorized the Board of Directors to effect an increase(s) of the Company’s share capital through the issuance of new shares;
- (ii) the resolution of the Board of Directors of June 10, 2025 deciding of the principle of the Offer;
- (iii) on September 15, 2025, the Chief Executive Officer of the Company, acting upon delegation of the Board of Directors will set formally the subscription price of the Shares and the dates of the subscription period.

2. SHARE CAPITAL AND OFFERED SECURITIES

The share capital of Exosens currently amounts to 21.582.584,60 € which equals to 50.782.552 issued shares with a nominal value of EUR 0.425 per share.

Shares offered in the Offer are ordinary bearer Shares, with a nominal value of EUR 0.425 each. Shares are expected to be issued and delivered on or around November 13, 2025.

The total maximum number of Shares offered in the Offer for all participating countries is 1,523,294. Such maximum number of Shares represents 0.30% of the Issuer's share capital as of June 10, 2025. The Shares will be newly issued shares and will be subject to a request for admission to trading on the Compartment A of the Euronext Paris stock exchange, as soon as possible after their issuance, under ISIN code number FR001400Q9V2, together with the other outstanding shares of Exosens.

Since the listing of Exosens shares for trading, the highest share price was € 46.60 on 04 June 2025, and the lowest share price was € 16.82 on 18 December 2024.

The Issuer is a French company and, therefore, rights attached to Shares will be governed by French law. Shares will have no preference over the outstanding shares of the Issuer. The Shares are subject to a lock-up period.

2.1 METHOD OF PAYMENT

The following payment methods are available:

- Salary deduction from after tax salary over up to 6 months, at employee's choice, starting from November 2025 (that is paid in December 2025). If chosen, the employee needs to expressly permit such deduction in writing by completing the salary deduction consent form available on exoshare.exosens.com ; or
- Bank Transfer payable between October 17, 2025 and October 31, 2025.

Please Note: Any salary withholding or withdrawals from salary require(s) employees' written consent. To participate in this Offering via deduction from their monthly salary, they shall sign and return the prescribed authorization form the head of the Salary Unit at the Human Resource Department to enable their employer to process the deduction(s) from their salary. It should be noted that if employees chooses to participate in this Offering via deduction from their monthly salary, their order will not be processed if they have not submitted their written authorization form before October 08, 2025.

2.2 LIMITATIONS ON TRANSFERABILITY

Subject to provisions of section 3.7 below, the Shares are freely transferable.

3. OFFEREES

All employees employed on a basis of an employment contract (or members of corporate bodies), with seniority in companies participating in Exosens Plan of at least 3 months on October 08, 2025 and who remain employed in such company on October 08, 2025 can participate in the Offer.

3.1 MAXIMUM SUBSCRIPTION AMOUNT

Under the Israeli Wage Protection Law, 1958-5718, an employer may not deduct more than 25% of the salary for repayment of a debt. The law does not impose limitations on deductions made from bonus payments.

3.2 LABOR LAW DISCLAIMER

This Offering is provided to employees by the French company Exosens, not by the local employer. The decision to include a beneficiary in this or any future offering is taken by L'Oréal in its sole discretion. The Offering does not form part of the employees' employment agreement and does not amend or supplement such agreement. Participation in the Offering does not entitle employees to future benefits or payments of a similar nature or value and does not entitle employees to any compensation in the event that they lose their rights under the offering as a result of the termination of their employment. Benefits or payments that they may receive or be eligible for under the offering will not be taken into consideration in determining the amount of any future benefits, payments or other entitlements that may be due to them (including in cases of termination of employment) and will not be considered as salary for the purpose of calculating compensation, severance pay or other contractual arrangement.

Participation in the Offering does not modify the terms of employment, or affect the rights and obligations arising from it, or changes employees' situation within the Exosens group. Participation in the Offering will not interfere with or restrict the employees right or the right of the employees employer to terminate the employees' employment at any time and for any reason.

3.3 VOTING RIGHTS, DIVIDENDS

The Shares subscribed by the employees will be supervised by an Israeli trustee, altshare Trusts Ltd. (the "Trustee"), following their issuance to ensure compliance with the Israel Tax Ordinance rules.

Employees will be entitled to exercise the voting rights attached to their Shares.

Any cash dividends paid on the Shares will be distributed to the Trustee, who shall withhold or supervise the withholding of the required tax and transfer to the employees the net amount. Any other property received in respect of the Shares, will be supervised or distributed to and held by the Trustee (as the case may be) for the mandatory period required under Section 102(b)(3) of the Israeli Tax Ordinance (the "Ordinance"), i.e., 24 months (the "Israeli Lock-Up Period").

The Trustee may be contacted at: galh@altshare.com

3.4 CURRENCY EXCHANGE CONTROL

Under the Israeli Prohibition on Money Laundering Law 5760-2000 and the orders issued pursuant thereto, banking corporations and financial services providers must report to the Bank of Israel and provide certain details with respect to any client transferring and/or receiving funds, exchanging currencies and carrying out other similar transaction in large amounts of money (beginning with a threshold of NIS 50,000 ($\pm$ 13,500 Euro)). The responsibility for this reporting lays with the banks and financial corporations.

3.5 SECURITIES NOTICE

An offer or sale of securities to 35 persons or more in any 12-month period requires the publication of a prospectus. However, Section 15D of the Israeli Securities Law, 5728-1968 enables the Securities Authority to grant an exemption from the requirement to publish a prospectus, subject to certain preconditions relating to the safeguarding of employees being satisfied.

Exosens has obtained from the Israeli Securities Authority (ISA) an exemption dated July 31, 2025, from the requirement to publish a prospectus in connection with the Plan. The exemption is attached herein. The Exosens finance reports and Universal Registration Document are available for review on the Exosens website on <https://www.exosens.com>.

3.6 INSIDER TRADING

Employees are restricted from making any transactions with respect to Exosens Shares whilst in the possession of inside information, in breach of the Israeli Securities Law 5728 – 1968.

3.7 LOCK UP PERIOD AND EARLY EXIT EVENTS

Under the Exosens ExoShare plan 2025, the employees' investment must be held for a period of 3 years, ending on November 13, 2028 (inclusive). Following such term, the shares are free from any restrictions, except for such restrictions prescribed by the Exosens's incorporation documents and/or applicable law.

Nevertheless, employees may be able to request early release and exit from the plan before the end of the lock-up period in the case of early exit events as described below:

1. marriage or civil union;
2. birth or adoption of a third child (or higher);
3. divorce (if custody of at least one child is retained);
4. domestic violence committed against the employee by his/her spouse, partner, civil partner, or his/her former spouse, partner or civil partner;
5. disability of the employee or spouse or child;

6. death of the employee or his/her spouse;
7. use of proceeds for creation by the employee, child or spouse of certain businesses;
8. use of the proceeds for the acquisition or enlargement of the principal residence;
9. over-indebtedness;
10. termination of employment;
11. use of proceeds for energy-efficiency renovation work on the main residence; and
12. use of proceeds for the purchase of an electric and/or hydrogen-powered vehicle.

These early exit events are defined by French law and must be interpreted and applied in a manner consistent with French law. Employees should not conclude that an early exit event is available unless employees have described the specific case to their employer and the employer has confirmed that it applies to the employees' situation, upon the employee providing the requisite supporting documentation.

3.8 DATA PROTECTION

The introduction of the Offering, the administration and the related bookkeeping as well as compliance with associated tax, social security and other relevant legislation by Exosens or third parties involved in this context (such as financial institutions or service providers) require the collection, processing and use of personal data related to employees, as described in the Offering. To this end, if employees wish to participate in the Offering their individual consent is necessary in Israel pursuant to applicable legislation (in particular on data protection). Without their individual consent, their participation in the Offering is not possible.

3.9 MATCHING CONTRIBUTION

Employees participating in the Plan will benefit from a financial contribution from the Exosens Group (the **“Matching Contribution”**):

- 150% of the employee's personal contribution up to the equivalent of 400 euros;
- 100% of the employee's personal contribution from to the equivalent of 400 euros to the equivalent of 800 euros; and
- 30% of the employee's personal contribution from the equivalent of 800 euros to the equivalent of 1,600 euros,

i.e. a total maximum Matching Contribution of the equivalent in new Israeli shekel of 1,240 euros.

The Matching Contribution will consist in the delivery of Shares for free, for the amount determined as described above. The Shares representing the Matching Contribution will be subject to the lock-up period of 3 years.

3.10 TAXATION

Please refer to the local supplement prepared for Israel on the website [exoshare.exosens.com \(https://butterfly-media.s3.gra.io.cloud.ovh.net/exosens/xnet/2025/documentation/israel_he/SL_ISR_HE_EXO25.pdf\)](https://butterfly-media.s3.gra.io.cloud.ovh.net/exosens/xnet/2025/documentation/israel_he/SL_ISR_HE_EXO25.pdf).

Part II

4. INCORPORATION OF DOCUMENTS BY REFERENCE

This Information Statement hereby incorporates by reference the contents of the following reports:

- (a) The 2024 Universal Registration Document of the Company, approved by the French securities market authority (*Autorité des Marchés Financiers*) on April 29, 2025 available at <https://www.exosens.com/investors/exosens-share>
- (b) The description of Exosens ordinary shares, nominal value € 0.425 per share, set forth under the captions 9 to 24 in the Articles of Association (last updated on June 11, 2024) available at <https://www.exosens.com/company/resource-center>
- (c) the local supplement prepared for Israel, available at exoshare.exosens.com (https://butterfly-media.s3.gra.io.cloud.ovh.net/exosens/xnet/2025/documentation/israel_he/SL_ISR_HE_EXO25.pdf).

4.1 Indemnification of Directors and Officers

The French Commercial Code prohibits provisions of corporate articles of associations that limit the liability of directors. However, if a director is sued by a third party and ultimately prevails in the litigation on all counts, but is nevertheless required to bear attorneys' fees and costs, the Director may be reimbursed for those fees and costs pursuant to an indemnification arrangement.

Under French law a company may purchase directors and officers insurance for all or part of the members of its management. A French corporation is responsible to third parties for the consequences of the decisions of its board of directors. However, if those decisions qualify as mismanagement, the relevant member of the board of directors may have to fully or partly indemnify the company. Exosens has purchased insurance for all of its directors and officers.

4.2 Exemption from Registration Claimed

Article 1.4(i) of the EU Prospectus Regulation 1129/2017 provides for an exemption from prospectus requirements in the European Union.

4.3 Translation

Upon Offeree's request, the Company shall provide such Offeree with a copy of this Information Statement and any other document referenced herein, translated to Hebrew.

Signé par :

DA4D42BDBAF1455...

Bella Zisere
Chief People and Culture Officer of Exosens SA

12 septembre 2025 | 10:13 AM CEST
Date : _____

EXHIBIT A

THE 2025 ISA EXEMPTION



ו' אב תשפ"ה
31 יולי 2025

לכבוד
ענבל פרלשטיין-מנדלבאום, ע"ד
פרל כהן צדק לצר ברץ ושות'

באמצעות דואר אלקטרוני

א.ג.נ.,

Exosens S.A. הנדון:
סימוכין: מכתבכם מיום 22 ביולי 2025

1. הריני לאשר את קבלת מכתבכם שבסמך בנוגע לבקשת חברת Exosens S.A. (להלן: "החברה") לקבלת פטור לפי סעיף 15 לחוק ניירות ערך, התשכ"ח-1968 (להלן: "החוק").
2. על פי הבקשה, מתכוונת החברה להציע לעובדיה ולעובדי חברות בשליטתה בישראל (להלן: "הניצעים") ניירות ערך של החברה במסגרת תוכנית תגמול לעובדים (להלן: בהתאמה: "ההצעה" ו-"התוכנית"). על רקע זה, החברה הגישה בקשה לקבלת פטור מהוראות החוק לפי סעיף 15 לחוק שעניינו "הצעה או מכירה לעובדים של תאגיד שניירות הערך שלו רשומים למסחר מחוץ לישראל", בקשר עם כוונתה להציע לניצעים ניירות ערך בהתאם לתוכנית.
3. הריני להודיעכם כי רשות ניירות ערך החליטה ביום 31 ביולי 2025, בתוקף סמכותה לפי סעיף 15 לחוק, לפטור את החברה מהוראות החוק בקשר להצעה, בהווה ובעתיד, על פי התוכנית האמורה, וזאת בשל העובדות וההתחייבויות המפורטות במכתבכם.
4. הפטור דלעיל מותנה בתנאים המצטברים הבאים:
 - א. החברה תדאג שפרטי הגילוי הנדרשים בהתאם לתקנות ניירות ערך (פרטי מתאר הצעת ניירות ערך לעובדים) התש"ס-2000 (להלן: "המתאר") ייכללו במסגרת דיווחיה השוטפים של החברה.
 - ב. החברה תמסור לכל אחד מהניצעים את התוכנית לפני ביצוע ההצעה, או שלחלופין היא תעמיד את התוכנית לעיון בכל אחד ממקומות העבודה בהם עובדים הניצעים בכמות מספקת אשר תאפשר לכל ניצע המעוניין בכך לעיין בה.
 - ג. החברה תמסור לכל אחד מהניצעים את מסמך הרישום הרלוונטי (להלן: "מסמך הרישום"). כמו כן, תמסור החברה לניצעים שיהיו מעוניינים בכך את כל המסמכים המצורפים למסמך הרישום, כולל כל מסמך אשר אוזכר בו על דרך של הפנייה במישרין או בעקיפין. לחלופין, החברה תעמיד את מסמך הרישום לעיון בכל אחד ממקומות העבודה בהם עובדים הניצעים בכמות מספקת אשר

תאפשר לכל ניצע המעוניין בכך לעיין בו, וכן תספק החברה את יתר המסמכים המצורפים למסמך הרישום לכל ניצע שיהיה מעוניין בכך.

ד. החברה תדאג שהתוכנית ומסמך הרישום יתורגמו לעברית, על פי דרישה.

ה. קבלת הפטור תובא לידיעת הניצעים בעת שיימסרו להם התוכנית הרלוונטית ומסמך הרישום.

5. עמדתנו זו מבוססת על עובדות ומצגים שהוצגו בפנייתכם, ועל הנחה כי פנייתכם כוללת את כל הפרטים והנתונים הדרושים לבחינת הבקשה שהעליתם בה. כל שינוי בעובדות או בנסיבות שהובאו בפנינו עשויה להביא למסקנה שונה לגבי בקשת הפטור שבפנינו.

בכבוד רב,

 חדוה קולפניצקי, עו"ד

מחלקת תאגידיים

רשות ניירות ערך