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**EXOSENS EMPLOYEE SHAREHOLDING PLAN**  
**EXOSHARE**  
**LOCAL SUPPLEMENT FOR SINGAPORE**

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*You have been invited to invest in shares (the "**Shares**") of the French company Exosens S.A., having its registered office at Domaine de Pelus 18 Avenue de Pythagore Axis Business Park Bat 5e, 33700 Mérignac, France ("**Exosens**") by subscribing to units of an employee shareholding fund, a French Fonds Commun de Placement d'Entreprise ("**FCPE**"), within the 2025 employee shareholding plan "ExoShare" (the "**Plan**") reserved to the employees of the companies belonging to the Exosens group and participating to the Plan (the "**Exosens Group**").*

*You will invest in units (the "**FCPE Units**" or the "**Units**") of the FCPE "ExoShare". You will be issued a number of FCPE Units corresponding to the number of Shares for which you will have subscribed.*

*You will find below a brief summary of the local offering information and principal tax consequences relating to the Plan. These terms include eligibility to participate, payment methods, early redemption conditions and other important items. This local supplement (the "**Local Supplement**") is provided to you in addition to the Plan documents, in particular, the subscription form and the information brochure, (the "**Information Brochure**"), made available to you on the website dedicated to ExoShare ([exoshare.exosens.com](http://exoshare.exosens.com)).*

*The collection of subscription and account management of FCPE units is managed by Amundi ESR.*

*Please note that the contents of this document are provided for information purposes only. You should read this document carefully, together with all other Plan documents, before making a decision to invest in the Plan. Neither Exosens nor your direct employer within the Exosens Group is providing you with, and will not provide you with, any personal, financial or tax advice in relation to the Plan, or guarantees regarding the future price of the Shares.*

*The Plan described in this document, and in the other communication materials relating to it, is presented to you because you are an employee of the Exosens Group. Participation in this Plan is not mandatory and your decision to participate or not is entirely personal and will not impact your employment with the Exosens Group, either positively or negatively. The decision whether or not to participate is yours to make, having regard to your own particular circumstances and any independent advice which you require. Nothing contained in the present document or in any other materials distributed or made available to you in connection with the Plan shall confer upon you any right or entitlement respecting your employment. Participation in the Plan is separate from and does not form part of your employment agreement.*

## **Local Plan Information**

### ***Eligibility***

The Plan is open to all current employees of the Exosens Group who decide to participate in the Plan and who have accrued at least three (3) months of service on the last day of the subscription period (i.e. on 8 October 2025), meaning that you must be employed by one of the employing companies within the Exosens Group which is participating in the Plan and not on notice (given or received) on the last day of the subscription period.

### ***Subscription Period***

The subscription period starts on 16 September 2025 and lasts until 8 October 2025 (inclusive) (the "**Subscription Period**").

During the subscription period, you will be able to submit your orders to subscribe for the FCPE Units through the website dedicated to the Plan (i.e. you purchase FCPE Units).

### ***Subscription Price***

The reference price will be set in euros by Exosens on 15 September 2025 and will be equal to the average opening price of the Shares on stock exchange Euronext Paris over the twenty (20) trading days preceding 15 September 2025 (and thus, from 18 August 2025 to 12 September 2025) (the "**Reference Price**").

The subscription price (the "**Subscription Price**") will be equal to the Reference Price minus a 20% discount (the "**Discount**"). It will be communicated to you on the website dedicated to ExoShare.

Note that your subscription is in Euros. Consequently, for the purpose of your subscription, the amount of your payment in Singapore dollar will be converted using the prevailing exchange rate on 15 September 2025. The exchange rate will not change for the duration of the subscription period.

During the life of your investment, the value of the Shares subscribed through the FCPE will be affected by fluctuations in the currency exchange rate between the Euro and Singapore dollar. As a result, if the value of the Euro strengthens relative to Singapore dollar, the value of the FCPE Units/Shares expressed in Singapore dollar will increase. On the other hand, if the value of the Euro weakens relative to Singapore dollar, the value of the FCPE Units/Shares expressed in Singapore dollar will decrease.

### ***Matching Contribution***

If you decide to participate to the Plan, you will benefit from a financial contribution from the Exosens Group (the "**Matching Contribution**"):

- 150% of the employee's personal contribution up to 400 euros;
  - 100% of the employee's personal contribution from 400.01 euros to 800 euros; and
- 30% of the employee's personal contribution from 800.01 euros to 1,600 euros,

i.e. a total maximum Matching Contribution of 1,240 euros.

The Matching Contribution will be used to acquire Exosens Shares/FCPE Units.

The Shares representing the Matching Contribution will be delivered to the FCPE at the same time as the Shares subscribed with the personal contribution. The Shares representing the Matching Contribution will also subject to the Lock-Up Period (as defined below).

### ***Methods of Payment – What are the payment methods available for my subscription?***

I will be informed of the final amount of my subscription on 17 October 2025.

Payment for the subscription of the FCPE Units must be made:

- by bank transfer in one instalment to be made on 31 October 2025. You must ensure that there are sufficient funds in your bank account to cover your investment to be transferred to the indicated bank account. Any failure in your bank transfer may jeopardize your ability to participate in the Plan; or
- by payroll deduction in six monthly installments, with the first deduction from the November 2025 salary.

### ***Minimum and Maximum Subscription***

The minimum subscription with your personal contribution is the equivalent of one Exosens Share.

As for the maximum subscription in the context of the Plan, your personal contribution (without taking into account the Matching Contribution for these purposes) must not exceed 25% of your gross annual remuneration (fixed and variable) for 2024 (as determined by your employer).

If you joined the Exosens Group in 2025, it must not exceed 25% of your estimated gross annual remuneration (fixed and variable) **for the calendar year 2025**.

In the event that you exceed this threshold, your employer will be authorised to reduce the amount of your subscription to the extent necessary to allow you to comply with the maximum subscription limit.

### ***Oversubscription and Allocation***

If the subscription requests exceed the maximum number of Shares reserved for the beneficiaries of the Plan, subscription requests will be reduced according to the terms and conditions described in the Information Brochure.

### ***Capital increase and settlement-delivery***

The date of the capital increase and settlement-delivery of the FCPE Units is 13 November 2025.

### ***Custody of your FCPE Units, voting rights, dividends***

Your FCPE Units will be held in your name by the custody account-keeper Amundi ESR.

As long as your Shares are held by the FCPE, the voting rights pertaining to such Shares will be exercised by the supervisory board of the FCPE on your behalf.

Any dividends paid with respect to Shares held in the FCPE will be reinvested by the FCPE in additional Shares and you will receive a proportionate increase in the number of FCPE Units or fractions of FCPE Units that you hold.

### ***Lock-up period and early exit cases***

Under the Plan, your investment must be held for a period of three years, ending on 13 November 2028.

Nevertheless you may be able to request early redemption of the FCPE Units and exit from the Plan before the end of the lock-up period (the "**Lock-Up Period**") if an early exit case applies, as described below:

- 1) your marriage or entry into a civil partnership;
- 2) the birth or adoption of a child if you are already financially responsible for at least two children;
- 3) your divorce or any other judicial recognition of your separation or termination of a civil partnership, provided you retain custody of at least one child;
- 4) domestic violence committed against you by your spouse, partner, or civil partner, or your former spouse, former partner, or former civil partner;
- 5) your disability or the disability of your children, spouse, or civil partner;
- 6) your death or the death of your spouse or civil partner;
- 7) the termination of your employment contract;
- 8) using the investment towards the creation or takeover of a business by you or your child, spouse or civil partner;
- 9) using the investment for the acquisition or extension of your main residence;
- 10) your over-indebtedness (e.g. bankruptcy);
- 11) energy renovation of the main residence;
- 12) caregiving activity carried out by you, or your spouse or civil partnership partner;
- 13) purchase of a vehicle (car, van, 2 or 3-wheels motor vehicle, or motor quadricycle, pedal-assisted cycle), that uses electricity, hydrogen or a combination of the two as the exclusive energy source.

### ***Securities Law Requirements***

This document and the invitation to participate in the Plan made herein are addressed only to employees of the Exosens Group who are eligible to participate in the Plan.

The Plan is therefore designed to fall within Article 1.4(i) of Regulation (EU) 2017/1129 (the "**EU Prospectus Regulation**"), which provides for an exemption from producing a prospectus for employee offers (i.e. for securities offered, allotted or to be allotted to existing or former directors or employees by their employer or by an affiliated undertaking), provided that a document is made available containing information on the number and nature of the securities and the reasons for and details of the offer or allotment. The Information Brochure and this Local Supplement constitute the documents for the purposes of Article 1.4(i) of the EU Prospectus Regulation.

Further information in relation to Exosens and its share price can be found on the website dedicated to ExoShare.

### ***Securities Law Disclaimer***

Neither this Local Supplement, nor the Information Brochure, nor any other material connected with the Plan, constitute a prospectus within the meaning of the EU Prospectus Regulation and do not constitute an offer to the public in the European Economic Area within the meaning of the EU Prospectus Regulation.

The shares of Exosens or the units in the FCPE may not be offered or sold, or be made the subject of an invitation for subscription or purchase, whether directly or indirectly, to persons in Singapore other than pursuant to, and in accordance with the conditions of, an exemption under any provision of Subdivision (4) of Division 1, or Subdivision (4) of Division 2 (as the case may be), of Part 13 of the Securities and Futures Act 2001.

The shares of Exosens or the units in the FCPE are prescribed capital markets products (as defined in the Securities and Futures (Capital Markets Products) Regulations 2018) and Excluded Investment Products (as defined in MAS Notice SFA 04-N12: Notice on the Sale of Investment Products and MAS Notice FAA-N16: Notice on Recommendations on Investment Products).

### ***Employment Law Disclaimer***

Please note that this Plan is implemented by the company Exosens, not by your local employer.

The decision whether or not to include a class of beneficiaries in this or any future plan is made by Exosens at its sole discretion.

The Plan does not form part of your employment agreement and does not amend or supplement such agreement.

Benefits or payments that you may receive or be eligible for under the Plan will not be taken into consideration in determining the amount of any future benefits, payments or other entitlements that may be due to you (including the calculation of the pensionable salary and in cases of termination of employment).

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## **Tax Information for Employees in Singapore**

*This summary sets out general principles in effect at the time of the Plan, that are expected to apply to employees who are and who shall remain, until the disposal of their investment (i) resident in Singapore for the purposes of the tax laws of Singapore and of the Convention concluded between France and Singapore for the avoidance of double taxation (the "**Treaty**") and (ii) entitled to the benefits of the Treaty. The tax consequences listed below are described in accordance with Singapore tax laws and practices, certain French tax laws and practices and the Treaty, all of which are applicable at the time of the Plan. These principles and laws may change over time.*

*The tax treatment that applies to you may be different from the regime described in this summary depending on your personal situation, and in particular if you are internationally mobile. This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive.*

*For definitive advice, employees should consult their own tax advisors regarding the tax consequences of participation to the Plan.*

### **UPON SUBSCRIPTION**

#### **I. Will I be required to pay any tax or social security contributions at the moment of subscription on the Discount and on the Matching Contribution?**

##### **i. Tax or social security contributions on the Discount**

No, the share price discount is not subject to taxation or social security charges (i.e. Central Provident Fund ("**CPF**") contributions) at the time of subscription.

##### **ii. Tax or social security contributions on the Matching Contribution**

On the basis that the Matching Contribution is paid by the parent company of the Exosens Group to subscribe for additional Shares, and the FCPE units issued to you pursuant to the Matching Contribution are also subject to the same Lock-Up period, the Matching Contribution is not subject to taxation at the time of subscription, and no social security charges (i.e. CPF contributions) are payable at such time.

##### **iii. Will I be required to pay any tax and/or social security charges on the interest-free advance payment?**

Generally, the amount of an interest-free or reduced interest loan provided by a Singapore employer to an employee would be regarded as an employment benefit subject to income tax. However, pursuant to an administrative concession announced by the Inland Revenue Authority of Singapore (the "**IRAS**"), and given the similar terms and the broad-based nature of the above financing and offering extended to Exosens Group employees in Singapore, any benefits from the grant of such interest-free loans to you should be exempt from tax, on the basis that you do not have substantial shareholdings in or control or influence over your Singapore employer by virtue of your shareholdings or otherwise.

### **DURING THE LIFE OF THE PLAN**

#### **II. Will I be required to pay any tax or social security contributions on dividends?**

Any dividends distributed by Exosens will be automatically reinvested by the FCPE "ExoShare" in Exosens shares (purchased on the market). New units or fractions of units will be issued to you.

**i. Tax or social security in France**

In the absence of a distribution to employees of the dividends received from Exosens, no withholding tax will be levied in France.

**ii. Tax or social security contributions in Singapore**

There should be no income tax payable in Singapore by you in respect of the dividends received on the Shares in the form of the new FCPE units issued to you. Foreign-sourced income (including foreign dividends) received in Singapore by a Singapore resident individual, other than through a partnership in Singapore, is exempt from Singapore tax. No social security charges (i.e. CPF contributions) are applicable. It also follows that no income tax is payable in Singapore in respect of the issue of the new units in the FCPE as a result of the re-invested dividends.

**UPON REDEMPTION**

**III. Will I be required to pay any tax or social security contributions when, at the end of the Lock-Up Period (or in the event of an authorised early exit case), I ask to redeem my FCPE Units?**

**i. Tax or social security contributions in France**

You will not be subject to income taxes in France on the gain, if any, realised on the redemption of your FCPE Units.

**ii. Tax or social security contributions in Singapore**

You will be subject to tax at the time when (i) the Lock-Up Period ends (even if you do not ask for the redemption of your FCPE Units at this time); or (ii) you exercise your right of early exit following an early exit event whichever is the earlier (the "**Restriction Period**"), on an amount equal to the open market value of all your Shares (including Shares granted pursuant to the Matching Contribution) represented by your units at the end of the Restriction Period, minus the subscription price of the Shares, where applicable (the "**Gain**"). The Gain would be considered as income derived in the course of your employment, and will be taxable at the personal tax rates applicable to you (these currently range from 0% to 24%).

If you are neither a Singapore citizen nor a Singapore Permanent Resident, or you are a Singapore Permanent Resident leaving Singapore permanently, you may become subject to tax on the Gain in respect of your units earlier than would normally be the case if you should cease employment with the company for which you are exercising employment when the rights to subscribe the units were granted to you. Please contact your human resource department for further information.

Social security charges (i.e. CPF contributions) will not be payable by you or your employer in Singapore in respect of the Gain.

**IV. Will I be required to pay any tax or social security contributions if I do not choose immediately to request the redemption of my FCPE Units upon the expiration of the lock-up period?**

After being subject to tax at the end of the Restriction Period as mentioned above, you will not ordinarily be taxed again if you decide to keep your investment in the FCPE after the end of the Lock-Up Period

and choose to redeem your units subsequently, assuming you are holding such units for investment and not trading purposes. No social security charges (i.e. CPF contributions) are payable by you or your employer in Singapore when you ask for the subsequent redemption of your units.

## **REPORTING OBLIGATIONS**

### **V. What are my reporting obligations with respect to the subscription, holding and redemption of the FCPE Units as well as the payment of dividends, as applicable?**

For income tax purposes, you have to declare the Gain arising from your Shares in your annual income tax return.

Generally, you have to declare the Gain in your income tax return for the year of assessment relating to the basis period for which (i) the 3-year lock-up period ends; or (ii) you exercise your right of early exit following an early exit event, whichever is the earlier.

The IRAS will then subsequently assess you on such income. Your employer will also include the Gain in the Form IR8A (Return of Employee's Remuneration) and relevant annexes given to you or will arrange for such information to be transmitted directly to the IRAS electronically under the Auto-Inclusion Scheme for Employment Income.

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