Lyon, May 6, 2026

Declaration of Eligibility — Jeune Entreprise Innovante (JEI) and JEI « R » Status Kairos Discovery

To Whom It May Concern,

Kairos Discovery formally qualifies as a Jeune Entreprise Innovante (JEI) under French law, a status validated through a tax ruling (rescrit fiscal) issued by the French tax authorities. The company additionally meets all eligibility criteria for the enhanced JEI « R » designation (Jeune Entreprise Innovante et de Rupture), entitling qualifying individual investors to a 50% income tax reduction on their investment, subject to applicable statutory limits.

Kairos Discovery satisfies each of the following statutory criteria :

- Qualifies as a Small and Medium-sized Enterprise (SME) under applicable EU definitions ;
- Incorporated less than eight years ago (October 2022) ;
- R&D expenditures materially exceed the statutory 30% threshold of total operating expenses, as confirmed by the rescrit fiscal issued by the French tax authorities ;
- Conducts genuine breakthrough innovation activities ;
- More than 50% of share capital is held by natural persons.

Separately, the company has declared and received reimbursement under the French Research Tax Credit (Crédit d'Impôt Recherche — CIR) for each fiscal year since inception: €83,433 (FY2023) and €94,833 (FY2024). For FY2025, a CIR of €75,231 has been recently declared and is pending reimbursement.

All JEI/JEI « R » and CIR-related processes are managed in partnership with Auvalie Innovation SAS (RCS Lyon 537 490 090), a specialized advisory firm recognized by the French Business Mediation Authority. The company's financial statements are reviewed annually by an independent statutory auditor (Commissaire aux Comptes) BM&A (RCS Paris 348 461 443).

Signed in good faith and to the best of my knowledge.

Alexandre Bancet, PhD
President, Kairos Discovery

Kairos Discovery
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