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This report should be read in conjunction with and construed in accordance with French law and professional auditing standards applicable in France.*

Collectis

Combined General Meeting of June 27, 2023
Fourteenth resolution

Statutory auditors' report on the issue of ordinary shares and various securities giving access to other equity securities or allowing the allocation of debt securities, with cancellation of preferential subscription rights reserved for the European Investment Bank (BEI), or any institution succeeding the BEI under any financing agreement

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Commissaire aux Comptes
Membre de la compagnie
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Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles et du Centre

Collectis

Combined General Meeting of June 27, 2023
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Statutory auditors' report on the issue of ordinary shares and various securities giving access to other equity securities or allowing the allocation of debt securities, with cancellation of preferential subscription rights reserved for the European Investment Bank (BEI) or any institution succeeding the BEI, under any financing agreement

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Articles L. 228-92 and L. 225-135 *et seq.* of the French Commercial Code (*Code de commerce*), we hereby report on the proposal to authorize your Board of Directors, with the power to delegate and subdelegate in accordance with law, to decide on whether to proceed with an issue, with cancellation of preferential subscription rights, of ordinary shares as well as all marketable securities which are equity securities giving access to other equity securities or allowing the allocation of debt securities, and/or marketable securities giving access to equity securities, reserved for the European Investment Bank, as part of any existing or future financing agreement (« *Contrat de Financement* »), entered into between your Company and the European Investment Bank or any entity succeeding the BEI, operation upon which you are called to vote.

The overall nominal amount of share capital increases likely to be implemented immediately or at a later date is € 155,000.00, or the countervalue thereof in a foreign currency. The overall nominal amount of issues of marketable securities representing debts giving access to the share capital, likely to be implemented immediately or at a later date, may not exceed € 300,000,000 (or the countervalue of this amount in the event of an issue in another currency).

Your Board of Directors proposes that, on the basis of its report, it be authorized, for a period of eighteen months, to decide on whether to proceed with an issue and to cancel your preferential subscription rights to marketable securities to be issued. If applicable, it shall determine the final conditions of this operation.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R. 225-113 *et seq.* of the French Commercial Code (*Code de commerce*). Our role is to report on the fairness of the financial information taken from the financial statements, on the proposed cancellation of preferential subscription rights and on other information relating to the share issue provided in this report.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) for this type of engagement. These procedures consisted in verifying the information provided in the Board of Directors' report relating to these operations and the methods used to determine the issue price of the equity securities to be issued.

We have the following matter to report on in the Board of Directors' report:

The Board of Directors' report does not provide justification in support of the choice of constituent elements used to determine the issue price of the securities and its amount, under the fourteenth resolution.

Moreover, the final conditions in which the issues would be performed have not yet been determined, we cannot report on these conditions and, consequently, on the proposed cancellation of preferential subscription rights as stated under the fourteenth resolution.

In accordance with Article R. 225-116 of the French Commercial Code (*Code de commerce*), we will issue a supplementary report, if necessary, when your Board of Directors has exercised this authorization.

Paris and Paris-La Défense, June 9, 2023

The Statutory Auditors
French original signed by

JMH CONSEIL

ERNST & YOUNG et Autres

Vincent Corrège

Cédric Garcia