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## **Collectis**

Combined General Meeting of June 27, 2023  
Eighteenth resolution

**Statutory auditors' report on the issue of ordinary shares or all securities giving access to share capital or allowing the allocation of debt securities with cancellation of preferential subscription rights reserved for a category of persons**

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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  
Eighteenth resolution

### **Statutory auditors' report on the issue of ordinary shares or all securities giving access to share capital or allowing the allocation of debt securities with cancellation of preferential subscription rights reserved for a category of persons**

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 to decide whether to proceed with an issue, with cancellation of preferential subscription rights, of ordinary shares or equity securities giving access to other equity securities or allowing the allocation of debt securities, and/or marketable securities giving access to equity securities to be issued, reserved for any financial institution, investment service provider, and investment fund or company committed to subscribing or guaranteeing the completion of the share capital increase or any issue that may lead to a capital increase in the future (including through the exercise of share subscription warrants), which may be completed in accordance with this authorization within the framework of the implementation of a financing agreement by equity or bond financing, an operation upon which you are called to vote.

The total nominal amount of the share capital increases likely to be implemented, immediately or at a later date, is set at € 833,756.52, or the countervalue thereof in a foreign currency. The said amount is deducted from the limit referred to in the twenty-fourth resolution.

The overall amount of debt securities may not exceed € 300,000,000 (or the countervalue thereof in a foreign currency). The said amount is deducted from the limit referred to in the twenty-fourth resolution.

Your Board of Directors proposes that, on the basis of its report, it be authorized, with the power to subdelegate in accordance with French law, for a period of eighteen months, to decide on whether to proceed with an issue and proposes to cancel your preferential subscription rights to the 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 related to this operation and the methods used to determine the issue price of the capital securities to be issued.

We have the following matter to report on 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.

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

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 in the event of an issue of capital securities which are equity securities giving access to other equity securities or allowing the allocation of debt securities, in the event of an issue of capital securities giving access to equity securities to be issued and in the event of shares issue.

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