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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  
Nineteenth resolution

**Statutory auditors' report on the issue of ordinary shares with cancellation of preferential subscription rights in favor of a category of persons as part of an equity financing program called "At the market" - or "ATM"**

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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  
Nineteenth resolution

### **Statutory auditors' report on the issue of ordinary shares with cancellation of preferential subscription rights in favor of a category of persons as part of an equity financing program called "At the market" - or "ATM"**

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 (namely under the form of American Depositary Shares or American Depositary Receipts), in favor of any French or foreign financial institution, investment service provider, or any foreign company with a similar status, which may be completed in accordance with this authorization within the framework of the implementation by the Company of an ATM financing program (or any similar financing program that may replace it), an operation upon which you are called to vote.

The total nominal amount of the share capital increases likely to be carried out, immediately or in the future, may not exceed € 833,756.52, or its counter value in a foreign currency, which are included in the global 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 sub delegate 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 securities to be issued. If applicable, it shall determine the final conditions of this operation.

It is the Board of Directors' responsibility 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 issue provided in the 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 shares and its amount.

Moreover, as the final conditions for the issue 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.

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