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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  
Twentieth resolution

**Statutory auditors' report on the issue of ordinary shares and marketable securities giving access to other equity securities or allowing the allocation of debt securities, without cancellation of preferential subscription rights**

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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  
Twentieth resolution

### **Statutory auditors' report on the issue of ordinary shares and marketable securities giving access to other equity securities or allowing the allocation of debt securities, without cancellation of preferential subscription rights**

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Article L. 228-92 of the French Commercial Code (*Code de commerce*), we hereby report on the proposed authorizations allowing your Board of Directors, to decide on whether to proceed with an issue, in such amounts and at such times that is deems appropriate, in France or abroad, of Company ordinary shares or marketable securities that are equity securities giving rights to other equity securities or giving entitlement to the allocation of debt securities, and/or marketable securities (including all debt securities) giving access to Company equity securities to be issued, it being specified that, in accordance with Article L. 228-93 paragraph 1 of the French Commercial Code (*Code de commerce*), securities to be issued may give access to equity securities to be issued of any company which holds directly or indirectly more than half of its capital or in which the company directly or indirectly owns more than half of the share capital, an operation upon which you are called to vote.

The overall nominal amount of increases in capital likely to be implemented immediately or at a later date may not, under the twenty-fourth resolution, exceed € 1,389,594.20 (or the corresponding counter value in a foreign currency).

The overall nominal amount of debt securities that can be issued may not, under the twenty-fourth resolution, exceed € 300,000,000 (or the corresponding counter value in case of issue in a foreign currency).

Your Board of Directors proposes that, on the basis of its report, it be authorized, with the power to sub delegate under legal conditions, for a period of twenty-six months, to decide on whether to proceed with an issue and to cancel your preferential subscription rights to the shares 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 these operations 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 the Board of Directors' report:

The Board of Directors does not provide justification in support of the choice of constituent elements used to determine the issue price of the ordinary shares and its amount.

Moreover, as the final conditions in which the issues would be performed have not yet been determined, we cannot report on these conditions.

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