

*This is a translation into English of a report issued in French and it is provided solely for the convenience of English-speaking users.
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

Twenty-sixth resolution

Statutory auditors' report on the authorization for the allocation of stock options or share purchase plans

JMH CONSEIL
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75020 Paris
S.A.R.L. au capital de € 50 000
330 686 635 R.C.S. Paris

Commissaire aux Comptes
Membre de la compagnie
régionale de Paris

ERNST & YOUNG et Autres
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TSA 14444
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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
Twenty-sixth resolution

Statutory auditors' report on the authorization for the allocation of stock options or share purchase plans

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Articles L. 225-177 and R. 225-144 of the French Commercial Code (*Code de commerce*), we hereby report on the authorization for the allocation of stock options or share purchase plans, reserved for employees and/or corporate officers (or certain categories thereof) of your Company, and companies and economic interest groups affiliated thereto which meet the conditions set by Article L. 25-180-1 of said Code, an operation upon which you are called to vote.

The total number of options thus allocated may not give the right to a total number of shares exceeding 2,779,188 shares of a nominal value of € 0.05, it being specified that the total number of shares that may be allocated under this authorization will be deducted from the overall limit provided in the twenty-eighth resolution.

The options can be exercised over a minimum period of three years, it being specified that the total number of shares that can be subscribed by exercising the stock options allocated and not yet exercised can never exceed one-third of the share capital.

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of twelve months to allocate stock options or share purchase plans.

It is the responsibility of the Board of Directors to prepare a report on the reasons for the stock options or share purchase plans and on the proposed methods used to determine the subscription or purchase price. Our role is to report on the proposed methods to determine the subscription or purchase price of the shares.

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 that the methods proposed to determine the subscription or purchase price are included in the Board of Directors' report and comply with French laws and regulations.

We have no matters to report regarding the methods put forward to determine the subscription or purchase price.

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