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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

Twenty-seventh resolution

**Statutory auditors' report on the allocation of free existing shares  
or free shares to be issued**

**JMH CONSEIL**  
65, rue Alexandre Dumas  
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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92037 Paris-La Défense cedex  
S.A.S. à capital variable  
438 476 913 R.C.S. Nanterre

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

## **Collectis**

Combined General Meeting of June 27, 2023  
Twenty-seventh resolution

### **Statutory auditors' report on the allocation of free existing shares or free shares to be issued**

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Article L. 225-197-1 of the French Commercial Code (*Code de commerce*), we hereby report on the proposed allocation of free existing shares or free shares to be issued, reserved for employees of your Company, or for certain categories thereof, and/or for the corporate officers of your Company who meet the conditions set by Article L. 225-197-1, II of the French Commercial Code (*Code de commerce*), as well as for employees of companies or economic interest groups in which your Company holds, either directly or indirectly, at least 10% of the share capital or of the voting rights, on the date of the allocation of the relevant shares, an operation upon which you are called to vote.

The total number of options likely to be granted under this authorization may not give the right to a total number of free shares exceeding 2,779,188, with a nominal value of € 0.05, it being specified that the total number of shares that may be allocated under this authorization will be charged against the cap set out in the twenty-eighth resolution.

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of twelve months to allocate free existing shares or free shares to be issued.

It is the responsibility of the Board of Directors to prepare a report on the proposed operation. Our role is to report on any matters relating to the information regarding the proposed operation.

We have performed those procedures which we considered necessary in accordance 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 whether the proposed methods described in the Board of Directors' report comply with the legal provisions governing such operations.

We have no matters to report regarding the information provided in the Board of Directors' report relating to the proposed allocation of free shares.

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