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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 Annual General Meeting of June 28, 2024  
Twentieth resolution

**Statutory auditors' report on the issue of ordinary shares and various marketable securities without cancellation of preferential subscription rights**

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## **Collectis**

Combined Annual General Meeting of June 28, 2024  
Twentieth resolution

### **Statutory auditors' report on the issue of ordinary shares and various marketable securities without cancellation of preferential subscription rights**

To the Annual General Meeting of Collectis,

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 authorization allowing your Board of Directors, to decide on whether to proceed with an issue, in such amounts and at such times that it deems appropriate, in France or abroad, of Company ordinary shares or 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*), marketable 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 capital increases likely to be carried out immediately or at a later date may not exceed the ceiling set under the twenty-fourth resolution.

The overall nominal amount of debt security issues likely to be carried out 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, and in turn it may authorize another body in accordance with French law, 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 this operation 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 did not justify in its report the choice of elements used to determine the issue price of the marketable 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.

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 Lille, May 30, 2024

The Statutory Auditors  
*French original signed by*

JMH CONSEIL

ERNST & YOUNG et Autres

Vincent Corrège

Sandrine Ledez