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Collectis

Combined Annual General Meeting of June 28, 2024
Fifteenth, sixteenth and seventeenth resolutions

Statutory auditors' report on the issue of shares and various marketable securities with cancellation of preferential subscription rights

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To the Annual General Meeting of Collectis,

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, who in turn can authorize another body in accordance with French law, to decide whether to proceed with an increase in capital with cancellation of preferential subscription rights by an issue of ordinary shares as well as all marketable securities which are equity securities giving access to other equity securities or allowing the allocation of debt securities, and/or marketable securities giving access to equity securities reserved for:

- French or foreign individuals or legal persons (including companies), trusts and investment funds or other investment vehicles, whatever their form (including, without limitation, any investment fund or venture capital company, in particular any "FPCI", "FCPI" or "FIP"), whether they are shareholders or not of the Company, investing on a regular basis or having invested at least M€ 5 during the last thirty-six months in the health or biotechnology sectors (fifteenth resolution);
- any French or foreign credit institution, financial services intermediary or member of a banking syndicate, undertaking to guarantee the performance of the share capital increase or any issue likely to result in a share capital increase in the future, which may be completed in accordance with this delegation (sixteenth resolution);
- industrial companies, institutions or entities whatever their form, whether French or foreign, operating in the health or biotechnology sectors, directly or through a controlled company or through a company by which they are controlled within the meaning of Article L. 233-3 I of the French Commercial Code (*Code de commerce*), where applicable, when entering into a commercial agreement or a partnership with the Company (seventeenth resolution);

an operation upon which you are called to vote.

The overall nominal amount of share capital increases likely to be implemented immediately or at a later date is € 1,499,333, or the countervalue thereof in a foreign currency, this amount being included in the limit referred to in the twenty-fourth resolution.

The overall nominal amount of issues of marketable securities representing debts giving access to the share capital, likely to be implemented, may not exceed € 300,000,000 (or the countervalue of this amount in the event of an issue in another currency), this amount being included in the overall limit referred to in the twenty-fourth resolution.

The total nominal amount of the capital increases that may be carried out, immediately or in the future by virtue of the fifteenth and sixteenth resolutions, separately, at a discount weighted by volumes, during the last three trading sessions prior to the setting of the issue price may not exceed € 999,555.35.

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of eighteen months, to decide on whether to proceed with an issue and to cancel your preferential subscription rights to marketable securities to be issued. Where applicable, the Board of Directors will have to set the final conditions of the issue.

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 share issue 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 in 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 securities and its amount, under the fifteenth, sixteenth and seventeenth resolutions.

Moreover, as the final conditions in which the issue would be performed have not yet been determined, we cannot report on these conditions and, consequently, on the cancellation of preferential subscription rights proposed to you.

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