

*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 Annual General Meeting of June 28, 2024
Twelfth resolution

Statutory auditors' report on the reduction in capital

JMH CONSEIL
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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
14, rue du Vieux Faubourg
59042 Lille cedex
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Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles et du Centre

Collectis

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To the Annual General Meeting of Collectis,

In our capacity as statutory auditors of your Company and in compliance with Article L. 22-10-62 of the French Commercial Code (*Code de commerce*) in the event of a reduction in capital by cancellation of repurchased shares, we hereby report on our assessment of the terms and conditions of the proposed reduction in capital.

Your Board of Directors requests that it be authorized, for a period of eighteen months starting on the date of this meeting, to proceed with the cancellation of shares the Company was authorized to repurchase, representing an amount not exceeding 10% of its share capital, by periods of twenty-four months, in compliance with the aforementioned Article.

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 that the terms and conditions of the proposed reduction in capital, which should not compromise the equality among shareholders, are fair.

We have no matters to report as to the terms and conditions of the proposed reduction in capital.

Paris and Lille, May 30, 2024

The Statutory Auditors
French original signed by

JMH CONSEIL

ERNST & YOUNG et Autres

Vincent Corrège

Sandrine Ledez