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## Collectis

Combined Annual General Meeting of June 28, 2024

Twenty-first, twenty-second, twenty-third and twenty-fourth resolutions

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

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régionale de Versailles et du Centre

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Combined Annual General Meeting of June 28, 2024

Twenty-first, twenty-second, twenty-third and twenty-fourth resolutions

Statutory auditors' report on the issue of ordinary shares and various marketable securities with and/or 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 Articles L. 228-92 and L. 225-135 *et seq.* of the French Commercial Code (*Code de commerce*), we hereby report on the proposed authorizations allowing your Board of Directors, who may, in turn, delegate the power, under legal conditions, under the twenty-first, twenty-second and twenty-third resolutions, to decide on whether to proceed with various issues of ordinary shares and various marketable securities giving access to other equity securities or allowing the allocation of debt securities, operations upon which you are called to vote.

Your Board of Directors proposes, on the basis of its report, that it be authorized for a period of twenty-six months to decide on whether to proceed with the following operations and to determine the final conditions of these issues, and proposes, where applicable, to cancel your preferential subscription rights:

- issue, with cancellation of preferential subscription rights (twenty-first resolution), through an offering to the public, of ordinary shares of the Company (including, when applicable, represented by American Depositary Shares or American Depositary Receipts) or equity securities giving access to other equity securities or allowing 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*), 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;

- issue, with cancellation of preferential subscription rights (twenty-second resolution), through public offerings in accordance with Article L. 411-2 paragraph 1 of the French Monetary and Financial Code (*Code monétaire et financier*) and limited to 20% of the Company's share capital per year of ordinary shares of the Company or equity securities giving access to other equity securities or allowing the allocation of debt securities, and/or marketable securities (including all debt securities) giving access to equity securities of the Company, it being specified that, in compliance with Article L. 228-93 paragraph 1 of the French Commercial Code (*Code de commerce*), 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;
- increase of the number of shares or marketable securities to be issued in case of a surplus in the subscription demand (twenty-third resolution) in the context of Company capital increases with or without preferential subscription rights decided pursuant to the fourteenth, fifteenth, sixteenth, seventeenth, eighteenth, nineteenth, twentieth, twenty-first and twenty-second resolutions, under the conditions of Articles L. 225-135-1 and R. 225-118 of the French Commercial Code (*Code de commerce*).

The overall nominal amount of capital increases that are likely to be carried out immediately or at a later date may not, under the twenty-fourth resolution, exceed € 1 499 333, or the corresponding counter value in a foreign currency, pursuant to the twenty-first, twenty-second and twenty-third resolutions.

The overall nominal amount of debt security issues that are likely to be carried out, under the twenty-fourth resolution, may not exceed € 300,000,000 (or the corresponding counter value in case of issue in another currency) pursuant to the twenty-first, twenty-second and twenty-third resolutions.

The total nominal amount of capital increases that may be carried out, immediately or in the future under the twenty-first and twenty-second 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.

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 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 the Board of Directors' report:

The Board of Directors did not justify in its report the choice of calculation elements used to determine the issue price of the debt securities and/or marketable securities to be issued under the twenty-first and twenty-second resolutions.

As the final conditions in which the issues will be performed have not yet been determined, we cannot report on these conditions and, consequently, on the proposed cancellation of preferential subscription rights under the twenty-first and twenty-second resolutions.

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 these authorizations in the event of an issue of marketable securities that are equity securities giving access to other equity securities or allowing the allocation of debt securities, in the event of an issue of marketable securities giving access to equity securities to be issued and in the event of an issue of shares with cancellation of preferential subscription rights.

Paris and Lille, May 30, 2024

The Statutory Auditors  
*French original signed by*

JMH CONSEIL

ERNST & YOUNG et Autres

Vincent Corrège

Sandrine Ledez