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This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

Collectis

Annual General Meeting held to approve the financial statements for the year ended December 31, 2023

Statutory auditors' report on related party agreements

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
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ERNST & YOUNG et Autres
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Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles et du Centre

Collectis

Annual General Meeting held to approve the financial statements for the year ended December 31, 2023

Statutory auditors' report on related party agreements

To the Annual General Meeting of Collectis,

In our capacity as statutory auditors of your Company, we hereby present to you our report on related party agreements.

We are required to inform you, on the basis of the information provided to us, of the terms and conditions of those agreements indicated to us, or that we may have identified in the performance of our engagement, as well as the reasons justifying why they benefit the Company. We are not required to give our opinion as to whether they are beneficial or appropriate or to ascertain the existence of other agreements. It is your responsibility, in accordance with Article R. 225-31 of the French Commercial Code (*Code de commerce*), to assess the relevance of these agreements prior to their approval.

We are also required, where applicable, to inform you in accordance with Article R. 225-31 of the French Commercial Code (*Code de commerce*) of the continuation of the implementation, during the year ended December 31, 2023, of the agreements previously approved by the annual general meeting.

We performed those procedures which we deemed necessary in compliance with professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this type of engagement. These procedures consisted in verifying the consistency of the information provided to us with the relevant source documents.

Agreements submitted for approval to the Annual General Meeting

In accordance with Article L. 225-40 of the French Commercial Code (*Code de commerce*), we have been notified of the following related party agreements which received prior authorization from your Board of Directors.

► **With Bpifrance, a shareholder of your Company**

1) Contract for assignment and financing

Nature and purpose

Contract for the assignment and financing of receivables on the Treasury for the research tax credit, entered into between Bpifrance and your Company.

Conditions

Bpifrance financed € 5,284,000 for a one-year period from July 26, 2023 to July 26, 2024.

The consideration for this financing is based on:

- an application fee of € 1,500 and a commitment fee of 0.40%;
- interest at the average 1-month EURIBOR rate of the previous month (variable rate discounted to 0% if it were to be negative) plus 1.20% per year.

Financial expenses recognized in this respect for the year ended December 31, 2023 amounted to:

- € 20,500 for the application fees and the commitment fee;
- € 114,477 in respect of interest.

This contract was initially authorized by your Board of Directors on August 3, 2023.

Reasons justifying why the Company benefits from this agreement

In accordance with French law, we draw your attention to the fact that the prior authorization given by the Board of Directors does not include the reasons justifying the interest of the agreement for the Company, as provided for in Article L. 225-38 of the French Commercial Code (*Code de commerce*).

2) Contract for subsidy and repayable advance

Nature and purpose

Contract for subsidy and repayable advance, entered into between Bpifrance and your Company on March 8, 2023.

This contract covers the following programs:

- (i) the Phase 1/2a clinical development of UCART2x22, an allogeneic CAR-T directed against two therapeutic targets, CD20 and CD22, in relapsed or refractory non-Hodgkin's lymphoma, notably diffuse large B-cell lymphoma; and
- (ii) the internalization of the production of lentiviral vectors and TALEN mRNA for the production of UCART20x22 at your Company's Paris site.

Conditions

Bpifrance financed € 6,405,462 for a forty-four-month period program running from March 17, 2022 to January 17, 2026. The amount of the repayable advance received in 2023 is € 2,558,074 and the amount of the subsidy received in 2023 is € 283,593.

The consideration for this financing is based on interests on the repayable advance at 3.04%, maturing on March 31, 2028.

This contract was initially authorized by your Board of Directors on August 3, 2023.

Reasons justifying why the Company benefits from this agreement

In accordance with French law, we draw your attention to the fact that the prior authorization given by the Board of Directors does not include the reasons justifying the interest of the agreement for the Company, as provided for in Article L. 225-38 of the French Commercial Code (*Code de commerce*).

Agreements previously approved by the Annual General Meeting

We hereby inform you that we have not been notified of any agreements previously approved by the annual general meeting, whose implementation continued during the year ended December 31, 2023.

Paris and Lille, April 29, 2024

The Statutory Auditors
French original signed by

JMH CONSEIL

ERNST & YOUNG et Autres

Vincent Corrège

Sandrine Ledez