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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**

Board of Directors' Meeting of May 6, 2021

**Statutory auditors' supplementary report on the issue of ordinary shares as part of a financing program called "at the market" - or "ATM" - with cancellation of preferential subscription rights in favor of a category of persons**

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Membre de la compagnie  
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## **Collectis**

Board of Directors' Meeting of May 6, 2021

### **Statutory auditors' supplementary report on the issue of ordinary shares as part of a financing program called "at the market" - or "ATM" - with cancellation of preferential subscription rights in favor of a category of persons**

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Article L. 225-116 of the French Commercial Code (*Code de commerce*) and further to our report dated June 2, 2020, we hereby report on the issue of ordinary shares with cancellation of preferential subscription rights as part of a financing program called "at the market" - or "ATM" - and reserved for a specific category of investors in accordance with Article L. 225-138 of the French Commercial Code and the thirteenth resolution of the Annual General Meeting, authorized by your Annual General Meeting of June 29, 2020.

That meeting had authorized your Board of Directors, with the power to delegate and sub delegate under legal conditions, for a period of eighteenth months, to decide on whether to proceed with such operation for a maximum amount of € 300,000,000. Exercising this authorization, your Chief Executive Officer decided, on April 8, 2021, to issue 2,415,630 shares with a par value of € 0.05, fully allocated in the form of "American Depositary Shares" - or "ADSs" - listed on Nasdaq Global Market ("NASDAQ"), with cancellation of preferential subscription rights, reserved for:

- BAILLIE GIFFORD AND CO, BAILLIE GOFFORD OVERSEAS for 1,005,909 shares;
- PRINCIPAL GLOBAL EQUITIES, LLC for 1,177,489 shares;
- B GROUP CAPITAL LLC for 232,232 shares.

It is the responsibility of the Board of Directors to prepare a supplementary report in accordance with Articles R. 225-115 *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 accounts, 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 fairness of the financial information taken from the annual and consolidated financial statements, approved by the Board of Directors. We performed an audit of these financial statements, in accordance with professional standards applicable in France;
- the compliance with the terms of this operation as authorized by the shareholders;
- the information provided in the Board of Directors' supplementary report on the choice of constituent elements used to determine the issue price of the shares and on its final amount.

We have no matters to report as to:

- the fairness of the financial information taken from the financial statements, and included in the Board of Directors' supplementary report;
- the compliance with the terms of the operation as authorized by your Combined Annual General meeting of June 29, 2020 and the information provided to the shareholders;
- the choice of constituent elements used to determine the issue price of the shares and its final amount;
- the presentation of the effect of the issue on the financial position of the shareholders as expressed in relation to shareholders' equity;
- the proposed cancellation of the preferential subscription rights, upon which you have voted.

Paris and Paris-La Défense, May 12, 2021

The Statutory Auditors  
*French original signed by*

JMH CONSEIL

ERNST & YOUNG et Autres

Vincent Corrège

Frédéric Martineau