KPMG SA
Tour EQHO2 Avenue
GambettaCS 6005592066 Paris
La Défense Cedex

JMH CONSULTING LLC
65 rue Alexandre Dumas
75020 Paris

CELLECTIS S.A.

Statutory auditors' report on the capital reduction

Annual General Meeting of June 25, 2026 – Eleventh resolution
Cellectis S.A.
8 rue de la Croix Jarry – 75013 Paris

KPMG S.A., an accounting and statutory auditor company registered on the Roll of the Order of Chartered Accountants of Paris under number 143008010101 and attached to the Regional Company of Statutory Auditors of Versailles and the Centre.
French company member of the KPMG network made up of independent firms affiliated to KPMG International Limited, a company incorporated under English law ("private company limited by guarantee").

Public limited company with a board of directorsRegistered office:EQHO Tower2 avenue GambettaCS 6005592066 Paris La Défense CedexShare capital: €5,497,100777,726,417 RCS Nanterre

JMH CONSULTING
Limited liability company
with a capital of 50,000 euros
Head office:
65 rue Alexandre Dumas - 75020 PARIS
330 686 335 R.C.S PARIS

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Tour EQHO2 Avenue
GambettaCS 6005592066 Paris
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Cellectis S.A.

8 rue de la Croix Jarry – 75013 Paris

Statutory auditors' report on the capital reduction

Annual General Meeting of June 25, 2026 – Eleventh resolution

At the Shareholders' Meeting of Cellectis S.A.,

In our capacity as statutory auditors of your company and in execution of the mission provided for in Article L. 22-10-62 of the French Commercial Code in the event of a capital reduction by cancellation of purchased shares, we have drawn up this report intended to inform you of our assessment of the causes and conditions of the planned capital reduction.

Your Board of Directors proposes that you delegate to it, for a period of eighteen months from the date of this Meeting, all powers to cancel, within the limit of 10% of its capital, per period of twenty-four months, the shares purchased pursuant to the implementation of an authorization for the purchase by your company of its own shares within the framework of the provisions of the aforementioned article.

We have implemented the due diligence that we considered necessary with regard to the professional doctrine of the National Company of Statutory Auditors relating to this mission. These steps lead to an examination of whether the causes and conditions of the proposed capital reduction, which is not likely to undermine the equality of shareholders, are lawful.

We have no comment to make on the causes and conditions of the planned capital reduction.

The Statutory Auditors,

French original signed by

Paris La Défense, May 29, 2026

KPMG S.A.

Cédric Adens — Partner

Vaea Prior — Partner

Paris, 29 May 2026

JMH Conseil SARL

Vincent Corrège — Partner

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