KPMG S.A.
Tour Eqho
2 avenue Gambetta
CS 60055
92066 Paris la Défense Cedex

JMH CONSULTING LLC
65 rue Alexandre Dumas
75020 Paris

CELLECTIS S.A.

Statutory auditors' report on the issuance of ordinary shares and/or securities with cancellation of preferential subscription rights to persons meeting specific characteristics as part of an equity financing program on the U.S. "At-the-market" or "ATM" market

Annual General Meeting of June 25, 2026 - Eighteenth and twenty-fourth resolutions
CELLECTIS S.A.
8 rue de la Croix Jarry – 75013 Paris

KPMG S.A., société d'expertise comptable et de commissaires aux comptes inscrite au Tableau de l'Ordre des experts comptables de Paris sous le n° 14-30080101 et rattachée à la Compagnie régionale des commissaires aux comptes de Versailles et du Centre.
Société française membre du réseau KPMG constitué de cabinets indépendants affiliés à KPMG International Limited, une société de droit anglais (« private company limited by guarantee »).

Société anonyme à conseil d'administration
Siège social :
Tour EQHO
2 avenue Gambetta
CS 60055
92066 Paris La Défense Cedex
Capital social : 5 497 100 €
775 726 417 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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Statutory auditors' report on the issuance of ordinary shares and/or securities with cancellation of preferential subscription rights to persons meeting specific characteristics in the context of an equity financing program on the U.S. market known as "At-the-market" or "ATM"

Annual General Meeting of June 25, 2026 - Eighteenth and twenty-fourth resolutions

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 Articles L.228-92 and L.225-135 et seq. of the French Commercial Code, we present to you our reporton the proposal to delegate to the Board of Directors, with the option of sub-delegation under the legal conditions, the power to decide on an issue with cancellation of the preferential subscription right of ordinary shares (in particular in the form of of *American Depositary Shares or American Depositary Receipts*), reserved for any credit institution, investment services provider, investment fund or company undertaking to subscribe to or guarantee the completion of the capital increase or any issue of securities likely to result in a forward capital increase (including, in particular, through the exercise of share subscription warrants) that may be carried out pursuant to the of the present delegation (18th resolution), an operation on which you are called upon to give your opinion.

The maximum overall nominal amount of the capital increases that may be carried out pursuant to the delegations conferred under the terms of the 13th to 23rd resolutions may not exceed 2,514,775 euros, under the 24th resolution, it being specified that:

- The maximum overall nominal amount of the capital increases that may be carried out pursuant to the delegations conferred by the 13th, 14th, 15th, 16th, 17th, 18th, 19th, 20th, 21st, 22nd and 23rd may not exceed EUR 2,514,775, it being specified that:
  - the total nominal amount of the capital increases that may be carried out, immediately or in the future, pursuant to the 18th resolution, is individually set at €2,514,775; and
  - the total nominal amount of the capital increases that may be carried out, immediately or in the future, pursuant to the 18th resolution, when they are carried out with a maximum discount of 15%.

KPMG S.A., société d'expertise comptable et de commissaires aux comptes inscrite au Tableau de l'Ordre des experts comptables de Paris sous le n° 14-30080101 et rattachée à la Compagnie régionale des commissaires aux comptes de Versailles et du Centre.
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The maximum aggregate nominal amount of debt securities that may be issued pursuant to the delegations conferred under the terms of the 13th to 23rd resolutions may not exceed 300,000,000 euros, it being specified that:

- The maximum aggregate nominal amount of debt securities that may be issued pursuant to the delegations conferred by the 13th, 14th, 15th, 16th, 17th, 18th, 19th, 20th, 21st, 22nd and 23rd resolutions may not exceed 300,000,000 euros, it being specified that:
  - The total nominal amount of the issuance of debt securities giving access to the capital that may be carried out, pursuant to the 18th resolution, may not individually exceed €300,000,000.

Your Board of Directors proposes to you, on the basis of its report, to delegate to it, with the option of sub-delegation under the conditions provided for by law for a period of eighteen months, the power to decide on an issue and to cancel your preferential subscription right to the securities to be issued. If necessary, it will be up to it to set the final conditions for the issuance of this operation.

It is the responsibility of the Board of Directors to draw up a report in accordance with Articles R.225-113 et seq. of the Commercial Code. It is up to us to give our opinion on the sincerity of the information taken from the financial statements, on the proposal to cancel the preferential subscription right and on certain other information concerning the issue, given in this report.

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 consisted of verifying the content of the Board of Directors' report relating to this transaction and the methods for determining the issue price of the equity securities to be issued.

The report of the Board of Directors calls for the following observation on our part:

As indicated in the Board of Directors' report, the preferential right would be abolished for the benefit of any credit institution, investment services provider, investment fund or company undertaking to subscribe to or guarantee the completion of the capital increase or any issue of securities likely to lead to a capital increase in the long term (in particular through the exercise of share subscription warrants) that could be carried out under this delegation (18th resolution).

This description does not seem to us to be such as to meet the provisions of Article L. 225-138 of the French Commercial Code, which provides for the possibility of reserving the capital increase to categories of persons with specific characteristics, insofar as the general meeting does not set in a sufficiently precise manner the criteria for identifying the category to which the beneficiaries of the issue envisaged respectively for the 18th resolution belong.

In addition, we would like to point out that the Board of Directors' report does not include an indication of the justification for determining the issue price of the equity securities to be issued under the 18th resolution.

As the final conditions under which the issue would be carried out have not been set, we do not express an opinion on them and, consequently, on the proposal to cancel the preferential subscription right made to you in the 18th resolution.

In accordance with Article R.225-116 of the French Commercial Code, we will draw up an additional report, if necessary, when using this delegation by your board of directors in the event of the issuance of securities that are equity securities giving access to other equity securities or entitling them to the allocation of debt securities, in the event of the issuance of transferable securities giving access to

equity securities to be issued and in the event of the issuance of shares with cancellation of preferential subscription rights.

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