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 issuance of ordinary shares and/or securities with cancellation of preferential subscription rights to named persons

Annual General Meeting of June 25, 2026 – Nineteenth and Twenty-fourth Resolutions

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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Annual General Meeting of June 25, 2026 – Nineteenth 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 report on the proposal to delegate to the Board of Directors the power to decide on an issue, with cancellation of preferential subscription rights, ordinary shares of the Company or equity securities giving access to other equity securities or entitling to the allocation of debt securities and/or securities (including, but not limited to, any debt securities) giving access to equity securities of the Company or of any company that directly or indirectly owns more than half of its capital or of which it directly or indirectly owns more than half of the Company's share capital. half of the capital, the said transferable securities may be issued in euros, in a foreign currency or in any currency units established by reference to several currencies, at the choice of the Board of Directors, and may be paid up in cash, including by set-off of claims, it being specified that the transferable securities thus issued may consist of debt securities, be associated with the issue of such securities or permit their issuance as intermediate securities, for the benefit of one or more persons designated by name by the Board of Directors, on which you are called upon to give your opinion.

The maximum nominal amount of the capital increases that may be carried out immediately or in the future under this delegation may not exceed the limits provided for by the regulations applicable on the date of issue. On the date of this Shareholders' Meeting, this ceiling corresponds to 30% of the Company's share capital per twelve-month period.

The nominal amount of the capital increases carried out pursuant to this delegation will be deducted from the overall ceiling set by the twenty-fourth resolution applicable to the issues carried out pursuant to the delegations granted by resolutions thirteen to twenty-three of this Shareholders' Meeting, i.e. a maximum aggregate nominal amount of €2,514,775 representing 50% of the Company's share capital on the date of the convening of the Shareholders' Meeting.

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The maximum nominal amount of debt securities that may be issued under this delegation is set at EUR 300 000 000 (or the equivalent of this amount in the case of issuance in another currency), which amount is also deducted from the overall ceiling applicable to issues carried out pursuant to the above-mentioned resolutions.

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 legal conditions, for a period of eighteen months, the power to decide on the issue, in one or more instalments, and to cancel your preferential subscription rights to the ordinary shares and/or the transferable 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.

Moreover, as this report does not specify the procedures for determining the issue price of the equity securities to be issued in the context of the implementation of the nineteenth resolution, we cannot give our opinion on the choice of elements for calculating this issue price.

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 that has been made to you.

In accordance with Article R. 225-116 of the French Commercial Code, we will draw up an additional report, if necessary, when this delegation is used by your Board of Directors.

The Statutory Auditors,

French original signed by

Paris La Défense, May 29, 2026

KPMG S.A.

Cédric Adens

Parter

Paris, 29 May 2026

JMH Conseil SARL

Vaea Prior

Partner

Vincent Correge

Partner