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 various securities with maintenance and/or cancellation of preferential subscription rights

Annual General Meeting of June 25, 2026 – Twentieth, twenty-first, twenty-second, twenty-third 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 – Twentieth, Twenty-First, Twenty-Second, Twenty-Third 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 proposals for delegation to the Board of Directors of various issues of shares and/or securities, transactions on which you are called upon to give your opinion.

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 twenty-six months, the power to decide on the following operations and set the final conditions of these issues, and proposes to you, if necessary, to cancel your preferential subscription right:

- Issuance, with preferential subscription rights (20th resolution), of ordinary shares of the Company or equity securities giving access to other equity securities or giving the right to the allocation of debt securities, and/or transferable securities (including, in particular, 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 share capital or of which it directly or indirectly owns more than half of the capital, it being specified that the transferable securities thus issued may consist of debt securities and be associated with the issue of such securities or allow their issuance as intermediary securities,

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- issuance with cancellation of preferential subscription rights by way of a public offering other than those referred to in 1° of Article L. 411-2 of the French Monetary and Financial Code (21st resolution) of ordinary shares (including, where applicable, represented by *American Depositary Shares* or *American Depositary Receipts*) and/or transferable securities which are equity securities giving access to other equity securities or entitling them to the allocation of debt securities and/or transferable securities giving access to equity securities to be issued, it being specified that in accordance with Article L. 228-93 paragraph 1 of the French Commercial Code, the transferable securities to be issued may give access to equity securities to be issued of any company that owns directly or indirectly more than half of the capital of the company or of which the company directly or indirectly owns more than half of the capital;

- issuance with cancellation of preferential subscription rights by means of public offers referred to in 1° of Article L. 411-2 of the Monetary and Financial Code and within the legal limit of 30% of the share capital per year (22nd resolution) of ordinary shares and/or transferable securities that are equity securities giving access to other equity securities or entitling them to the allocation of debt securities and/or transferable securities giving access to equity securities to be issued, it being specified that in accordance with Article L. 228-93 paragraph 1 of the French Commercial Code, the transferable securities to be issued may give access to equity securities to be issued of any company that directly or indirectly owns more than half of the company's capital or of which the company directly or indirectly owns more than half of the company's capital;

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 nominal amount of the capital increases that may be carried out, immediately and/or in the future, by virtue of the 20th delegation may not exceed EUR 2,514,775;
- 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 resolutions may not exceed 2,514,775 euros, it being specified that:

  - The total nominal amount of the capital increases that may be carried out, immediately or in the future, pursuant to each of the 20th, 21st and 22nd resolutions, is individually set at €2,514,775; and
  - the total nominal amount of the capital increases likely to be carried out, immediately or in the future, pursuant to each of the 21st and 22nd resolutions, when they are carried out with a maximum discount of 15%.

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 nominal amount of debt securities that may be issued pursuant to the 14th resolution may not exceed €300,000,000;
- 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, 21st, 22nd and 23rd resolutions may not exceed 300,000,000 euros, it being specified that:
    - The total nominal amount of the issues of debt securities giving access to the capital that may be carried out, pursuant to each of the 20th, 21st and 22nd resolutions, may not individually exceed 300,000,000 euros.

These ceilings take into account the additional number of shares to be created in the context of the implementation of the delegations referred to in the 13th, 14th, 15th, 16th, 17th, 18th, 19th, 20th, 21st, and 22nd resolutions, under the conditions provided for in Article L. 225-135-1 of the Commercial Code, if you adopt the 23rd resolution.

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 accounts, on the proposal to cancel the preferential subscription right and on certain other information concerning these operations, 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 these operations and the procedures for determining the issue price of the equity securities to be issued.

We would like to point out that the Board of Directors' report does not include the justification for the terms and conditions for determining the issue price of the equity securities to be issued under the 21st and 22nd resolutions, as provided for in the legal and regulatory texts.

Moreover, as this report does not specify the methods for determining the issue price of the equity securities to be issued in the context of the implementation of the 20th resolution, we cannot give our opinion on the choice of elements for calculating this issue price.

As the final conditions under which the issues will be carried out are not fixed, we do not express an opinion on them and, consequently, on the proposal to cancel the preferential subscription right made to you in the 21st and 22nd resolutions. 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 Correge
Partner