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 authorization to grant stock options Ordinary

Annual General Meeting of June 25, 2026 – Twenty-sixth and twenty-eighth 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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Statutory auditors' report on the authorization to grant stock options Ordinary

Annual General Meeting of June 25, 2026 – Twenty-sixth and twenty-eighth 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. 225-177 and R. 225-144 of the French Commercial Code, we present to you our report on the authorization of the grant of stock options to subscribe to or purchase ordinary shares for the benefit of members of the salaried staff and/or corporate officers (or some of them) of your company and the companies and economic interest groupings related to it under the conditions defined in Article L. 225-180-I of the said Code, an operation on which you are called upon to give your opinion.

The total number of options thus granted, under this resolution, may not give entitlement to a total number of shares representing more than 4,023,640 shares with a nominal value of €0.05, it being specified that the total number of shares will be deducted from the ceiling provided for in the twenty-eighth resolution, which provides that the sum of (i) the shares that may be issued or acquired upon exercise of the options granted under this resolution and (ii) of the shares that would be allocated free of charge under the twenty-seventh resolution may not exceed this total number of shares.

The options granted to the corporate officers and senior executives, members of the Executive Committee, will be subject to (i) performance conditions (i.e. 1/3 if the Company reaches a certain level of cash, 1/3 in the event of the achievement of a clinical and/or regulatory objective and 1/3 in the event of the achievement of a manufacturing objective), and (ii) subject to an exercise schedule beginning at the end of a period of three years from the date of their grant. On that date, only options for which the performance conditions are actually met on the date of the third anniversary of their grant may be exercised, it being specified that (a) if all the performance conditions are met, then 100% of the options may be exercised, (b) if only certain conditions are met, only the corresponding portion of the options may be exercised and (c) the portion of the options for which the conditions of performance on the date of the third anniversary of their grant shall automatically lapse and the corresponding options shall be cancelled by operation of law without any compensation, the Board of Directors having the option,

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however, to provide, if necessary, for an acceleration in whole or in part of the exercise schedule in the event of a change of control of the Company and (iii) taking into account, if applicable, any policy adopted by the Board of Directors in the event of a change of control of the Company. In accordance with applicable regulations, including, in particular, the rules adopted by Nasdaq in the United States relating to the granting of additional remuneration and incentive instruments to executives on the basis of erroneous financial statements ("clawback policies").

For other employees, the options will have an exercise schedule of a minimum of three years, it being specified that the total number of shares that can be subscribed upon exercise of the stock options allocated and not yet exercised may never exceed one third of the share capital.

Your Board of Directors proposes that, on the basis of its report, it be authorised, for a period of twelve months, to grant stock options to subscribe for or purchase shares.

It is the responsibility of the Board of Directors to draw up a report on the reasons for the opening of stock options and on the proposed procedures for setting the subscription or purchase price. It is up to us to give our opinion on the proposed methods for setting the subscription or purchase price of the shares.

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 in particular of verifying that the proposed terms and conditions for setting the subscription or purchase price of ordinary shares are specified in the report of the Board of Directors and that they comply with the provisions of the legal and regulatory texts.

We have no comments on the proposed terms and conditions for setting the purchase price of the common shares.

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