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 of the allocation of existing or future graduated shares

Annual General Meeting of June 25, 2026 – Twenty-seventh 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 of the allocation of existing or future free shares

Annual General Meeting of June 25, 2026 – Twenty-seventh 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 Article L. 225-197-1 of the French Commercial Code, we present to you our report on the draft authorization for the allocation of existing or to be issued free shares for the benefit of the members of your company's salaried staff, or certain categories of them, and/or the corporate officers of your company who meet the conditions set out in Article L. 225-197-1, II of the French Commercial Code, as well as for the benefit of the salaried staff members of companies or economic interest groupings in which your company holds, directly or indirectly, at least 10% of the share capital or voting rights on the date of allocation of the shares concerned, operation on which you are called upon to give your opinion.

The total number of ordinary shares that may be allocated under this authorization may not exceed 4,023,640 ordinary 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 pursuant to the twenty-sixth resolution and (ii) the shares that may be issued or acquired upon exercise of the options granted under the twenty-sixth resolution and (ii) the shares that may be issued or acquired would be allocated free of charge pursuant to this resolution shall not exceed that total number of shares.

The shares allocated free of charge to the corporate officers and senior executives, members of the Company's Executive Committee, must be subject to performance conditions (i.e. 1/3 if the Company reaches a certain level of cash, 1/3 if a clinical and/or regulatory objective is achieved and 1/3 if a manufacturing objective is achieved).

Your Board of Directors proposes to you, on the basis of its report, to authorise it for a period of twelve months to allocate existing or issued free shares.

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It is up to the board of directors to draw up a report on this operation which it wishes to be able to carry out. It is up to us to inform you, if necessary, of our observations on the information thus given to you on the proposed transaction.

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 procedures envisaged and given in the report of the Board of Directors are within the framework of the provisions provided for by the law.

We have no comment to make on the information provided in the Board of Directors' report on the proposed free share authorization transaction.

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