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 capital increase reserved for members of a company savings plan

Annual General Meeting of June 25, 2026 – Thirtieth resolution

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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Tour EQHO2 Avenue
GambettaCS 6005592066 Paris
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Statutory auditors' report on the capital increase reserved for members of a company savings plan

Annual General Meeting of June 25, 2026 – Thirtieth resolution

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. 225-135 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 a capital increase by issuing ordinary shares with cancellation of preferential subscription rights, reserved directly or through a common investment and company fund, for members of a savings plan as provided for in Articles L. 3332-1 et seq. of the French Labor Code, which would be open to employees of your company and its affiliated companies within the meaning of Article L. 225-180 of the French Commercial Code and Article L. 3334-1 of the French Labor Code and who fulfil, in addition, the conditions that may be set by the Board of Directors (the "Group Employees"), for a maximum nominal amount of 3% of the share capital, on which you are called upon to give your opinion.

This capital increase is subject to your approval pursuant to the provisions of Articles L. 225-129-6 of the French Commercial Code and L. 3332-18 et seq. of the French Labor Code.

Your Board of Directors proposes to you, on the basis of its report, to delegate to it for a period of eighteen months the power to decide on a capital increase and to cancel your preferential subscription rights to the ordinary shares 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 and R. 225-114 of the French 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.

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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 shares.

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

Concerning the methods of setting the price, this report refers to the provisions of Article L. 3332-20 of the French Labor Code, without specifying the method that will be used, if any, among the two provided for by this article.

Moreover, as the final conditions under which the capital increase 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	Paris, 29 May 2026
KPMG S.A.	JMH Conseil SARL

Cédric Adens	Vaea Prior	Vincent Corrège
Partner	Partner	Partner