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This report should be read in conjunction with and construed in accordance with French law and professional auditing standards applicable in France.*

## **Collectis**

Combined Annual General Meeting of June 1, 2021

Twenty-first resolution

**Statutory auditors' report on the authorization for allocation of stock options or share purchase plans**

**JMH CONSEIL**  
65, rue Alexandre Dumas  
75020 Paris  
S.A.R.L. au capital de € 50 000  
330 686 635 R.C.S. Paris

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Paris

**ERNST & YOUNG et Autres**  
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92037 Paris-La Défense cedex  
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438 476 913 R.C.S. Nanterre

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles et du Centre

## Collectis

Combined Annual General Meeting of June 1, 2021  
Twenty-first resolution

### **Statutory auditors' report on the authorization for allocation of stock options or share purchase plans**

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Articles L. 225-177 and R. 225-144 of the French Commercial Code (*Code de commerce*), we hereby report on the authorization for the allocation of stock options or share purchase plans, reserved for employees and/or corporate officers (or certain categories thereof) of your Company, and companies and economic interest groups affiliated thereto which meet the conditions set by Article L. 25-180-1 of said Code, an operation upon which you are called to vote.

The total number of options thus granted may not give the right to a total number of shares exceeding 1,136,370 shares of a unitary nominal value of € 0.05 each. Such number will be charged against the overall cap set in the twenty-third resolution. These options will have a minimal exercise pattern of three years, it being specified that the total number of shares which can be subscribed by exercising the stock options granted and not yet exercised can never exceed one-third of the share capital.

Your Board of Directors proposes that, on the basis of its report, it be authorized for a period of twelve months to allocate stock options or share purchase plans.

It is the responsibility of the Board of Directors to prepare a report on the reasons for the stock options or share purchase plans and on the proposed methods used to determine the subscription or purchase price. Our role is to report on the proposed methods to determine the subscription or purchase price of the shares.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) for this type of engagement. These procedures consisted in verifying that the methods proposed to determine the subscription or purchase price are included in the Board of Directors' report and are in accordance with French laws and regulations.

We have no matters to report as to the proposed methods for the determination of the subscription or purchase price.

Paris and Paris-La Défense, May 12, 2021

The Statutory Auditors  
*French original signed by*

JMH CONSEIL

ERNST & YOUNG et Autres

Vincent Corrège

Frédéric Martineau