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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  
Eleventh, twelfth and thirteenth resolutions

**Statutory auditors' report on the issue of ordinary shares and various securities giving access to other equity securities or allowing the allocation of debt securities, with cancellation of preferential subscription rights in favor of a category of persons**

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

## Collectis

Combined Annual General Meeting of June 1, 2021  
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### **Statutory auditors' report on the issue of ordinary shares and various securities giving access to other equity securities or allowing the allocation of debt securities, with cancellation of preferential subscription rights in favor of a category of persons**

To the Shareholders,

In our capacity as statutory auditors of your Company and in compliance with Articles L. 228-92 and L. 225-135 *et seq.* of the French Commercial Code (*Code de commerce*), we hereby report on the proposed authorizations allowing your Board of Directors, with the power to delegate and sub delegate under legal conditions, to decide on whether to proceed with various issues with cancellation of preferential subscription rights of ordinary shares as well as any marketable securities which are equity securities giving access to other equity securities or giving the right to the award of debt securities, and/or marketable securities giving access to equity:

- reserved to individuals or legal persons (including companies), trusts and investment funds or other investment vehicles, whatever their form (including, without limitation, any investment fund or venture capital company, in particular any "FPCI", "FCPI" or "FIP"), whether under French or foreign law, whether they are shareholders or not of the Company, investing on a regular basis or having invested at least M€ 5 during the last thirty-six months in the health or biotechnology sector (eleventh resolution);
- reserved to any French or foreign credit institution, financial services intermediary or member of a banking syndicate, undertaking to guarantee the execution of the share capital increase or any issuance likely to result in a share capital increase in the future, which may be completed in accordance with this delegation (twelfth resolution);
- reserved to industrial companies, institutions or entities whatever their form, whether French or foreign, operating in the health or biotechnology sector, directly or through a controlled company or through a company by which they are controlled within the meaning of Article L. 233-3 I of the French Commercial Code (*Code de commerce*), where applicable, when entering into a commercial agreement or a partnership with the Company (thirteenth resolution),

operations upon which you are called to vote.

The overall nominal amount of share capital increases that can be implemented immediately or at a later date may not exceed € 681,822, or the countervalue thereof in a foreign currency, this amount being offset against the overall ceiling referred to in the nineteenth resolution. The total aggregate nominal amount of securities issued representing debts giving access to the share capital, that can be implemented immediately or at a later date may not exceed € 300,000,000 (or the countervalue of this amount in the event of an issue in another currency), this amount being deducted from the overall ceiling referred to in the nineteenth resolution.

Your Board of Directors proposes, on the basis of its report, that it be authorized for a period of eighteen months, to decide on whether to proceed with the aforementioned operations and to determine the final conditions of these issues and proposes, where applicable, to cancel your preferential subscription rights.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R. 225-113 *et seq.* of the French Commercial Code (*Code de commerce*). Our role is to report on the fairness of the financial information taken from the accounts, on the proposed cancellation of preferential subscription rights and on other information relating to these transactions, provided in this report.

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 the information provided in the Board of Directors' report relating to these operations and the methods used to determine the issue price of the equity securities to be issued.

We have the following matter to report on in the Board of Directors' report:

The Board of Directors does not provide justification on the choice of elements used to determine the issue price of the securities and its amount in its report under the eleventh, twelfth and thirteenth resolutions.

As the final conditions in which the issues would be performed have not yet been determined, we cannot report on these conditions and, consequently, on the proposed cancellation of preferential subscription rights as stated under the eleventh, twelfth and thirteenth resolutions.

In accordance with Article R. 225-116 of the French Commercial Code (*Code de commerce*), we will issue a supplementary report, if necessary, when your Board of Directors has exercised these authorizations in case of the issue of securities which are equity securities giving access to other equity securities or giving right to the allocation of debt securities, in case of the issue of securities giving access to equity securities to be issued and in case of the issue of shares with cancellation of preferential subscription rights.

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