

**Deloitte.**

6, place de la Pyramide  
92908 Paris-La Défense Cedex

**mazars**

Tour Exaltis  
61, rue Henri Regnault  
92400 Courbevoie

**VANTIVA**

**Statutory auditors' report on the issue of ordinary shares and/or other securities of the Company reserved for certain categories of beneficiaries in connection with employee shareholding transactions outside the Group savings plan**

Combined Shareholders' Meeting of June 19, 2024 – 29<sup>th</sup> resolution

## VANTIVA

Société anonyme au capital de 4.901.364,11 euros

RCS Paris 333 773 174

*This is a free translation into English of the statutory auditors' report issued in French and is provided solely for the convenience of English speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

### **Statutory auditors' report on the issue of ordinary shares and/or other securities of the Company reserved for certain categories of beneficiaries in connection with employee shareholding transactions outside the scope of the Group savings plan**

Combined Shareholders' Meeting of June 19, 2024 – 29<sup>th</sup> resolution

To the Vantiva Shareholders' Meeting,

In our capacity as Statutory Auditors of your Company (the "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 delegation to the Board of Directors of the authority to issue shares and any other securities giving immediate or future access to the Company's capital, without pre-emptive subscription rights.

This issue would be reserved for categories of beneficiaries meeting the following characteristics:

- (i) employees and corporate officers of companies in the Vantiva group that are related to the Company under the terms of Article L. 225-180 of the French Commercial Code and Article L. 3344-1 of the French Labor Code, and that have their registered office outside France;
- (ii) and/or UCITS or other entities, with or without legal personality, dedicated to employee shareholding and invested in the Company's shares, whose unitholders or shareholders will be the persons mentioned in (i) of this paragraph;
- (iii) and/or any banking institution or subsidiary of such an institution acting at the request of the Company for the purposes of setting up a share ownership or savings plan for the benefit of the persons referred to in (i) of this paragraph, insofar as recourse to the subscription of the person authorized in accordance with this resolution would be necessary or desirable to enable the employees or corporate officers referred to above to benefit from employee share ownership or savings formulas equivalent in terms of economic advantage to those available to other employees of the Vantiva Group.

The nominal amount of capital increases that may be carried out, immediately or in the future, may not exceed 1% of the share capital as at the date of this Shareholders' Meeting, it being specified that (i) this ceiling is shared with that of the 28th resolution of this Shareholders' Meeting and (ii) that this amount will be deducted from the overall ceiling set out in the 30th resolution of this Shareholders' Meeting.

Your Board of Directors proposes, on the basis of its report, that it be empowered, with the option of sub-delegation, for a period of 18 months from the date of this Meeting, to decide on one or more issues and to cancel your preferential subscription rights to the ordinary shares and securities to be issued. Where applicable, the Board will be responsible for setting the final terms and conditions of the issue.

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). It is our responsibility to report on the fairness of the financial information taken from the accounts, on the proposed cancellation of pre-emptive subscription rights and on certain other information relating to the issue contained in this report.

We performed those procedures which we considered necessary to comply with professional guidance issued by the national auditing body (Compagnie Nationale des Commissaires aux Comptes) relating to this type of engagement. These procedures consisted in verifying the content of the Board of Directors' report relating to this operation and the methods used to determine the issue price of the equity securities to be issued.

Subject to a subsequent examination of the conditions of the issue(s) to be decided, we have no matters to report on the methods used for determining the issue price of the shares to be issued, as described in the Board of Directors' report.

As the final conditions under which the issue(s) will be carried out have not yet been determined, we do not express an opinion on these issues and, consequently, on the proposed cancellation of preferential subscription rights.

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 uses this authorization to issue shares or securities giving access to other equity securities, or securities giving access to equity securities to be issued.

In accordance with the law, we inform you that this report could not be made available to shareholders within the time period set in Article R. 225-89 of the French Commercial Code, or at the date of the Meeting and Convening Notice published in the French Legal Journal (*Bulletin des Annonces Légales Obligatoires*), as the definitive information and documents necessary to its preparation were not communicated to us in a timely manner.

The Statutory Auditors

Deloitte & Associés  
Paris-La-Défense, May 29, 2024

Mazars  
Courbevoie, May 29, 2024

Nadège Pineau  
Partner

Daniel Escudeiro  
Partner

Christophe Patouillère  
Partner