

**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 capital reduction**

Combined Shareholders' Meeting of June 19, 2024 - 21<sup>st</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 capital reduction

Combined Shareholders' Meeting of June 19, 2024 - 21<sup>st</sup> resolution

To the Vantiva Shareholders' Meeting,

In our capacity as Statutory Auditors of your Company (the "Company") and in compliance with article L. 22-10-62 of the French Commercial Code (Code de commerce) relating to the cancellation of shares purchased in connection with a capital reduction, we hereby report on our assessment of the reasons for and terms and conditions of the proposed capital reduction.

Your Board of Directors proposes that you delegate to it, with powers to subdelegate within the law, for a period of 18 months from the date of this General Meeting, all powers to cancel, up to a maximum of 10% of the Company's capital per 24-month period, any shares purchased by way of implementation of an authorization for the Company to purchase its own shares under the terms of the aforementioned article, subject to the prior approval of the 20th resolution of this General Meeting.

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 involve examining whether the reasons for and terms and conditions of the proposed capital reduction, which is not likely to affect the equality of shareholders, are appropriate.

We have nothing to report on the terms and conditions of the proposed capital reduction.

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

Nadège Pineau  
Partner

Mazars

Courbevoie, May 29, 2024

Daniel Escudeiro  
Partner

Christophe Patouillère  
Partner