

VANTIVA

Société Anonyme

10, boulevard de Grenelle

75015 PARIS

Statutory auditors' report on the issue of shares or marketable securities giving access to equity securities reserved for members to employee savings plan

Combined Shareholders' Meeting of December 19, 2023– 5th resolution

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.

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To the VANTIVA Shareholders' Meeting,

As Statutory Auditors of your Company (the "Company") and pursuant to the provisions of Articles L. 228- 92 and L. 225-135 *et seq.* of the French Commercial Code (*code de commerce*), we hereby report to you on the proposed delegation of authority to the Board of Directors to decide the issue of shares or marketable securities granting access to the share capital, with cancellation of preferential subscription rights, reserved for members of one or more company savings plans (or other plan in which a share capital increase could be reserved under equivalent conditions in accordance with Articles L. 3332-1 *et seq.* of the French Labor Code (*code du travail*)), set up within a group comprising the Company and the French or foreign companies included within the scope of consolidation or combination of the Company's accounts pursuant to Articles L. 3344-1 of the French Labor Code , a transaction on which you are asked to vote.

The par value amount of share capital increases that may be carried out, immediately or in the future, pursuant to this delegation, may not exceed 1% of the share capital on the day of the Board of Directors' meeting deciding the transaction, it being specified that this amount shall be deducted from the overall share issue limit set in the 32nd resolution adopted by the Combined Shareholders' Meeting of June 30, 2022.

Shareholders are asked to approve this share capital increase pursuant to Article L. 225-129-6 of the French Commercial Code and Article L. 3332-18 *et seq.* of the French Labor Code.

Based on its report, the Board of Directors asks that you delegate to it, for a period of 26 months commencing the date of this Shareholders' Meeting, the authority to decide one or more issues and cancel your preferential subscription rights to the shares or securities to be issued. Where appropriate, the Board of Directors shall set the final issue terms and conditions of the transaction.

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. Our role is to express an opinion on the fairness of the quantified data extracted from the financial statements, on the proposed cancellation of preferential subscription rights and on certain other information pertaining to the issue, contained in this report.

We performed the procedures that we considered necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement. These procedures consisted in verifying the content of the Board of Directors' report relating to this transaction and the terms and conditions governing the determination of the issue price of equity securities to be issued.

Subject to a subsequent review of the terms and conditions of the proposed issue, we have no comments to make on the terms and conditions governing the determination of the issue price of equity securities to be issued presented in the Board of Directors' report.

As the final terms and conditions of the issues have not been determined, we do not express an opinion thereon and, as such, on the proposed cancellation of preferential subscription rights.

Pursuant to Article R. 225-116 of the French Commercial Code, we will prepare an additional report, as required, when the Board of Directors makes use of this delegation, in the event of the issue of shares or securities that are equity securities granting access to other equity securities or the issue of securities granting access to future equity securities.

Courbevoie and Paris-La Défense, November 24, 2023

The Statutory Auditors

Mazars

Deloitte & Associés

Daniel ESCUDEIRO

Christophe PATOILLERE

Nadège PINEAU