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VANTIVA

Statutory auditors' report on the issue of ordinary shares and/or other securities of the Company reserved for members of a company savings plan

Combined Shareholders' Meeting of June 19, 2024 – 28th 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 members of a company savings plan

Combined Shareholders' Meeting of June 19, 2024 – 28th 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 or share equivalents without pre-emptive subscription rights, reserved for members of one or more company savings plans (or any other plan for whose members a capital increase may be reserved under equivalent conditions in accordance with Articles L. 3332-1 et seq. of the French Labor Code would allow a capital increase to be reserved under equivalent conditions) that would be set up within the group comprising the Company and the French or foreign companies included in the Company's consolidated or combined financial statements pursuant to Article L. 3344-1 of the French Labor Code, on which you are asked to vote.

The nominal amount of capital increases that may be carried out, immediately or in the future, pursuant to this authorization, may not exceed 1% of the share capital on the date of any decision by the Board of Directors to carry out such a transaction, it being specified that (i) this ceiling is shared with that of the 29th resolution of this Annual Shareholders' Meeting and (ii) this amount will be deducted from the overall issuance ceiling referred to in the 30th resolution of this Annual Shareholders' Meeting.

This issue is subject to your approval in accordance with the provisions of Articles L. 225-129-6 of the French Commercial Code and L. 3332-18 et seq. of the French Labor Code.

Your Board of Directors proposes, on the basis of its report, that you delegate to it, for a period of 26 months from the date of this Meeting, the power 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 terms and conditions of the proposed issue(s), we have no matters to report on the methods used for determining the 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