

## **Euroapi**

Decisions of the sole shareholder of March 30, 2022  
20th resolution

**Statutory Auditors' report on the authorization for allocation of stock options**

**BDO Paris**

43-47, avenue de la Grande Armée  
75116 Paris  
A French S.A.S. with a share capital of EUR 3,000,000  
480 307 131 R.C.S. Paris

Statutory Auditor Member of the Paris regional association of  
auditors (*compagnie*  
*régionale de Paris*)

**ERNST & YOUNG Audit**

Tour First  
TSA 14444  
92037 Paris-La Défense cedex  
A French S.A.S. with a variable share capital  
344 366 315 R.C.S. Nanterre

Statutory Auditor Member of the Versailles and Center regional  
association of auditors (*compagnie*  
*régionale de Versailles et du Centre*)

## Euroapi

Decisions of the sole shareholder of March 30, 2022  
20th resolution

### Statutory Auditors' report on the authorization for allocation of stock options

To the sole shareholder,

In our capacity as statutory auditors of your company and in compliance with articles L. 225-177 and R. 225-144 of the French Commercial Code, we hereby report on the authorization for allocation of stock options reserved for employees and/or officers (or some of them) of the company and of companies and economic interest groupings related to the company under the conditions defined in article L. 225-180-I of the said code, a transaction upon which you are called to vote.

Your Chairman proposes, on the basis of his report and subject to the condition precedent of the effective admission of the company's shares to trading on the regulated market of Euronext in Paris, that you authorize the Board of Directors (subject to the prior transformation of the company into a public limited company (*société anonyme*) with a Board of Directors, which is proposed to you in the 1st resolution), for a period of 26 months, to allocate stock options.

The stock options that may be allocated to the company's corporate officers under this authorization may not represent more than 50% of the total number of stock options allocate by the Board of Directors under this authorization, it being specified that the number of options granted under this authorization may not entitle the holder to purchase or subscribe for more than 2% of the number of shares making up the company's share capital on the day the options are allocated by the Board of Directors that this number will be deducted from the overall ceiling provided for in the 22nd resolution, and that the total number of shares that may be subscribed on exercise of the stock options allocated and not yet exercised may never exceed one-third of the share capital.

It is the Chairman's responsibility to prepare a report on the reasons for the stock options and on the proposed methods used to determine the subscription or purchase price. Our responsibility is to express an opinion on the proposed terms and conditions for determining the subscription or purchase price of the shares.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the national auditing body (*Compagnie nationale des commissaires aux comptes*) relating to this type of engagement. These procedures consisted notably in verifying that the proposed methods for determining the subscription or purchase price of the shares are specified in the Chairman's report and that they comply with the provisions of the law and regulations.

We have no matters to report on the proposed methods for the determination of the subscription or purchase price of the shares.

Paris and Paris-La Défense, on March 30, 2022

The Statutory Auditors

BDO Paris

ERNST & YOUNG Audit

Eric Picarle

Pierre Chassagne