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## **Euroapi**

Decisions of the sole shareholder of March 30, 2022  
21st resolution

**Statutory auditors' report on the free allocation of existing shares or shares to be issued**

**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  
21st resolution

### Statutory auditors' report on the free allocation of existing shares or shares to be issued

To the sole shareholder,

In our capacity as statutory auditors of your company and in compliance with article L. 225-197-1 of the French Commercial Code, we hereby report to you on the proposed free allocation of existing shares or shares to be issued, reserved for employees or certain categories of employees and/or officers of your company or of companies or economic interest groupings in which the company holds, directly or indirectly, at least 10% of the capital or voting rights at the date of allocation of the shares concerned, a transaction upon which you are called upon to vote.

The total number of shares that may be allocated under this authorization may not represent more than 3% of the company's capital, it being specified that the total number of free shares allocated by the Board of Directors may not exceed 10% of the company's capital stock on the date of the decision to allocate them, and that this number will be deducted from the overall ceiling provided for in the 22nd resolution, and that the total number of shares likely to be allocated under the present authorization to corporate officers may not represent more than 0.4% of the company's share capital on the date of the decision by the Board of Directors to allocate them.

Your Chairman proposes, on the basis of his report and subject to the non-retroactive 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 existing shares or shares to be issued.

It is the Chairman's responsibility to prepare a report on the proposed transaction. It is our responsibility to report to you, if necessary, our observations on the information given to you on the proposed transaction.

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 terms and conditions envisaged and given in the Chairman's report are in accordance with the legal provisions governing such transactions.

We have no matters to report on the information provided in the Chairman's report relating to the proposed free allocation of shares.

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

The Statutory Auditors

BDO Paris

ERNST & YOUNG Audit

Eric Picarle

Pierre Chassagne