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Euroapi

Decisions of the sole shareholder of March 30, 2022

23rd resolution

Statutory auditors' report on the issue of shares and securities giving access to the company's capital reserved for members of a company savings plan

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

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To the sole shareholder,

In our capacity as statutory auditors of your company and in compliance with articles L. 228-92 and L. 225-135 et seq. of the French Commercial Code, we hereby report to you on the proposed delegation to the Board of Directors (subject to the prior conversion of the company into a public limited company (*société anonyme*) with a Board of Directors, which is proposed to you in the 1st resolution) of the authority to decide on the issue of shares or securities giving access, by any means immediately and/or in the future, to shares or other equity securities of the company, whether existing or to be issued, with cancellation of preferential subscription rights reserved for eligible employees and corporate officers who are members of a company savings plan of the company and, where applicable, of French or foreign companies affiliated with it under the terms of Article L. 225-180 of the French Commercial Code and Article L. 3344-1 of the French Labor Code, a transaction upon which you are called to vote.

This transaction 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 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 delegate to the Board of Directors, for a period of 26 months, the power to decide on whether to proceed with an issue and proposes to cancel your preferential subscription rights to the securities to be issued. If applicable, the Board shall determine the final terms and conditions of the issue.

The total nominal amount of the capital increases that may be carried out immediately or in the future may not exceed 1,880,000 euros and will be deducted from the overall ceiling referred to in the 18th resolution.

It is the Chairman's responsibility to prepare a report in accordance with Articles R. 225-113 et seq. of the French Commercial Code. Our responsibility is to express an opinion on the fairness of the financial information taken from the accounts, on the proposed cancellation of preferential subscription rights and on certain other information relating to the issue, given in this report.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French national auditing body (*Compagnie nationale des commissaires aux comptes*) relating to this type of engagement. These procedures consisted in verifying the contents of the Chairman's report relating to this type of transaction 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 issue that would be decided, we have no matters to report on the methods used for determining the issue price of the equity securities to be issued, as described in the Chairman's report.

As the final conditions for the issue have not yet been determined, we do not express an opinion on these conditions and, consequently, on the proposed cancellation of preferential subscription rights.

In accordance with article R. 225-116 of the French Commercial Code, we will issue a supplementary report, if necessary, when your Board of Directors uses this delegation of authority in the event of the issue of shares or securities that are equity securities giving access to other equity securities and in the event of the issue of securities giving access to equity securities to be issued.

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

The Statutory Auditors

BDO Paris

ERNST & YOUNG Audit

Eric Picarle

Pierre Chassagne