

# Statutory auditors' report on the capital increase reserved for members of a company savings plan

Shareholders' Meeting of June 17, 2026  
20th resolution

*This is a free translation into English of the Statutory auditors' report on the capital increase reserved for members of a company savings issued in French and is provided solely for the convenience of English-speaking users. This report includes information relating to the specific verification of information given in the president's report. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

**Grant Thornton  
Statutory Auditor**

29, rue du Pont  
92200 Neuilly-sur-Seine

**The Blockchain Group**

Public limited company  
with a capital of €11,045,769.44

Tour W - 102, Terrasses Boieldieu  
92800 Puteaux

**BCRH & Associates  
Statutory Auditor**

3, rue d'Héliopolis  
75017 Paris

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on the capital increase reserved for members of a  
company savings plan

**The Blockchain Group**

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To the shareholders,

In our capacity as statutory auditors of your company and in execution of the mission provided for in Articles L. 225-135 et seq. of the French Commercial Code, we present to you our report on the proposed delegation to the Board of Directors, with the option of sub-delegation under the legal and regulatory conditions of the power to decide on a capital increase by issuing ordinary shares with cancellation of preferential subscription rights, reserved for members of one or more company savings plans set up by the company or within the group formed by the company and the companies included in the scope of consolidation, for a maximum nominal amount of 3% of the company's capital on the date of the Meeting, an operation on which you are called upon to vote.

This capital increase is subject to your approval pursuant to 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 to you, on the basis of its report, to delegate to it for a period of 26 months the power to decide on a capital increase and to cancel

your preferential subscription rights to the ordinary shares to be issued. If necessary, it will be up to it to set the final conditions for the issuance of this operation.

It is the responsibility of the Board of Directors to draw up a report in accordance with Articles R. 225-113 and R. 225-114 of the French Commercial Code. It is up to us to give our opinion on the sincerity of the information taken from the financial statements, on the proposal to cancel the preferential subscription right and on certain other information concerning the issue, given in this report.

We have implemented the due diligence that we considered necessary with regard to the professional doctrine of the National Company of Statutory Auditors relating to this mission. These steps consisted of verifying the content of the Board of Directors' report relating to this transaction and the methods for determining the issue price of the shares.

The report of the Governing Body calls for the following observation on our part:

Concerning the methods of setting the price, this report refers to the provisions of Article L. 3332-20 of the Labour Code, without specifying the method that will be used, if any, among the two provided for in this article.

As the final conditions under which the capital increase would be carried out have not been set, we do not express an opinion on them and, consequently, on the proposal to cancel the preferential subscription right that has been made to you.

In accordance with Article R. 225-116 of the French Commercial Code, we will draw up an additional report, if necessary, when this delegation is used by your Board of Directors.

Neuilly-sur-Seine and Paris, May 27, 2026

The Statutory Auditors

**Grant Thornton**  
**French member of Grant Thornton**  
**International**

**BCRH & Associates**  
**Member of PKF Arsilon**

Samuel Clochard  
Partner

Paul Gauteur  
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