

Statutory auditors' report on the capital increase with cancellation of preferential subscription rights for the benefit of categories of beneficiaries

Shareholders' Meeting of June 17, 2026

16th, 18th and 19th resolutions

This is a free translation into English of the Statutory auditors' report on the capital increase with cancellation of preferential subscription rights for the benefit of categories of beneficiaries 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
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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 proposal for delegation to the Board of Directors, with the option of sub-delegation under the legal and regulatory conditions, of its competence to proceed, in one or more instances, in such proportions and at such times as it may determine, both in France and abroad, in euros or currencies, or units of account fixed by reference to one or more currencies, financial or non-financial assets, or any other existing or future reference of value, on the issuance, with cancellation of preferential subscription rights, of shares of the Company and/or equity securities giving access to other equity securities and/or giving the right to the allocation debt securities and/or transferable securities giving access to equity securities to be issued, the subscription of which may be effected either in cash or by offsetting against certain, liquid and payable claims, the issue being reserved for one or more of the categories of beneficiaries meeting the following characteristics:

- natural or legal persons (including companies), trusts or investment funds, or other investment vehicles, regardless of their form, under French or foreign law, carrying out a significant part of their activities, or investing on

- a regular basis in the Web2/Web3, data intelligence, artificial intelligence, fintech sector, crypto-assets, blockchain technology and/or investment services (it being specified that the criterion relating to activities or investment on a regular basis may be assessed both at the level of the end investor legal person, trust, investment fund or other investment vehicle, and at the level of its management company (or equivalent), or sponsor); or
- French or foreign investment service providers, or any foreign institution with an equivalent status, likely to guarantee the completion of an issue intended to be placed with the persons referred to in a) above and, in this context, to subscribe to the securities issued; or
 - in the context of a debt financing transaction, credit institutions or other institutions or investors likely to provide such financing, to the lenders in question;

For a maximum nominal amount of EUR 5,000,000,000, it being specified that this amount will be deducted from the overall nominal ceiling referred to in the 19th resolution and that this global nominal amount does not take into account any adjustments that may be made in accordance with the applicable legal and regulatory provisions, and, where applicable, with contractual provisions providing for other cases of adjustment, to preserve the rights of holders of securities or other rights giving access to the capital, an operation on which you are called upon to give your opinion.

The nominal amount of the debt securities that may be issued under this delegation may not exceed the amount of EUR 100,000,000,000 or the equivalent of this amount in foreign currencies or in any monetary units established by reference to several currencies, this amount being deducted from the overall ceiling referred to in the 19th resolution.

This amount may be increased up to a limit of 15% under the conditions provided for in the 18th resolution.

Your Board of Directors proposes to you, on the basis of its report, to delegate to it for a period of 18 months from this meeting, 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 your 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. This due diligence consisted of verifying the content of the Board of Directors' report relating to this transaction and the procedures for determining the issue price of the shares.

Subject to the subsequent examination of the conditions of the capital increase that would be decided, we have no comment to make on the methods for determining the issue price of the ordinary shares to be issued given in the report of the Board of Directors.

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
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BCRH & Associates
Member of PKF Arsilon

Samuel Clochard
Partner

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