

# Statutory auditors' report on the authorization of the allocation of existing or future free shares

Shareholders' Meeting of June 17, 2026  
21st resolution

*This is a free translation into English of the statutory auditors' report on the authorization of the allocation of existing or future free shares 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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## **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 Article L. 225-197-1 of the French Commercial Code, we present to you our report on the draft authorization for the allocation of existing free shares or those to be issued, in one or more instalments, for the benefit of the members of staff and/or corporate officers that it will determine from among the members of the salaried staff and corporate officers referred to in Article L. 225-197-1 II of the Code of the Company or of the companies or groups linked to it, French or foreign, under the conditions of Article L. 225-197-2 of the French Commercial Code, or certain categories of them, on which you are called upon to give your opinion.

The total number of shares that may be allocated under this authorization may not represent more than 15% of the share capital on the date of the Board of Directors' decision, these amounts not taking into account any adjustments that may be made in accordance with the applicable laws and regulations and, where applicable, the contractual provisions providing for other cases of adjustment, to preserve the rights of holders of securities or other rights giving access to the capital.

The allocation of shares to their beneficiaries will become final at the end of a vesting period and a holding period, the duration of which will be set by the Board of Directors, it being understood that the vesting and holding periods may be shorter than those provided for by laws and regulations.

In the event of a disability of the beneficiary corresponding to the classification in the second or third of the categories provided for in Article L. 341-4 of the Social Security Code, the shares would be definitively allocated to him before the end of the remaining vesting period, the said shares being freely transferable from the date of their delivery.

On the basis of its report, your Board of Directors proposes that it be authorised for a period of 26 months from the date of this meeting to allocate existing or issued free shares.

It is up to the Board of Directors to draw up a report on this operation, which it wishes to be able to carry out. It is up to us to inform you, if necessary, of our observations on the information thus given to you on the proposed transaction.

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 in particular of verifying that the modalities envisaged and given in the report of the Board of Directors are within the framework of the provisions provided for by law.

We have no comments to make on the information provided in the Board of Directors' report on the proposed free share authorization transaction.

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  
Partner