

Statutory auditors' report on the issuance of ordinary shares and securities giving access to the share capital with preferential subscription rights

Shareholders' Meeting of June 17, 2026
13th, 18th and 19th resolutions

This is a free translation into English of the statutory auditors' report on the issuance of ordinary shares and securities giving access to the share capital with preferential subscription rights statutory 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

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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. 228-92 of the French Commercial Code, we present to you our report on the proposal to delegate to the Board of Directors, with the option of sub-delegation to any person authorized by law, the power to proceed, on one or more occasions, in France or abroad, in such proportions and at such times as it may determine, at the time of issuance, with the maintenance of shareholders' preferential subscription rights, of shares and all other transferable securities, including by the free allocation of share subscription warrants, giving access to the share capital of the Company or of any company which directly or indirectly owns more than half of the share capital, the said shares conferring the same rights as the old shares subject to their date of enjoyment, it being specified:

- that in the event of a capital increase in the form of a free allocation of shares, the fractional rights will not be negotiable or transferable and that the corresponding equity securities will be sold and the sums resulting from their sale will be allocated to the holders of the rights within the time limits provided for by the regulations for a maximum amount of EUR 5,000,000,000 or the equivalent in euros on the date of the issue decision,

- that this amount will be deducted from the overall ceiling referred to in the 19th resolution and that this overall 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, in order to preserve the rights of holders of securities or other rights giving access to the capital,

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 26 months, the power to decide on one or more issues of this operation. 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 et seq. of the French Commercial Code. It is up to us to give our opinion on the sincerity of the information taken from the accounts 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 Compagnie Nationale des Commissaires aux Comptes 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 equity securities to be issued.

As the Board of Directors' report does not specify the terms and conditions for determining the issue price of the equity securities to be issued, we cannot give our opinion on the choice of elements for calculating the issue price.

As the final conditions under which the issues will be carried out are not fixed, we do not express an opinion on them.

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

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Samuel Clochard
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