

# Statutory auditors' report on the issuance of ordinary shares and securities giving access to the share capital by means of a public offering with cancellation of preferential subscription rights

Shareholders' Meeting of June 17, 2026  
14th, 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 by means of a public offering with cancellation of preferential subscription rights 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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To the shareholders,

In our capacity as statutory auditors of your company and in execution of the mission provided for in Articles L. 228-92 and L. 225-135 et seq. as well as by Article L. 22-10-52 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 to any person under the legal and regulatory conditions, its competence to proceed by means of public offerings other than those referred to in paragraph 1° of Article L. 411-2 of the Monetary and Financial Code, on one or more occasions, in the proportions and at the times that 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, upon 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 of debt securities and/or transferable securities giving access to equity securities to be issued, the subscription of which may be made either in cash or by offsetting against certain, liquid and payable claims, for a maximum amount of €5,000,000,000, or their equivalent in euros on the date of the issuance decision, it being specified 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 legal and regulatory provisions applicable, and, where applicable, to contractual provisions providing for other cases of adjustment, to preserve the rights of the holders of securities or other rights giving access to the capital, 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.

On the basis of its report, your Board of Directors proposes that you delegate to it for a period of 26 months the power to decide on an issue and to cancel your preferential subscription rights to the securities 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 et seq. and Article R. 22-10-31 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 equity securities to be issued.

As the final conditions under which the issue 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  
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