

Statutory Auditors' Report on the Capital Increase Reserved for Members of a Company Savings Plan

June 10, 2025 General Meeting
17th resolution

Grant Thornton
Auditor

29, rue du Pont
92200 Neuilly-sur-Seine

The Blockchain Group

Public limited company

€3,735,377.96 capital

Tour W – 102, Terrasse Boieldieu
92800 Puteaux

BCRH & Associés
(Member of PKF ARSILON)

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 accordance with the mission provided for in Articles L. 225-135 et seq. of the French Commercial Code, we hereby present our report on the proposed delegation to the Board of Directors, with the option to sub-delegate as permitted by applicable laws and regulations, of the authority to decide on a capital increase through the issuance of ordinary shares with cancellation of shareholders' 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 share capital (as of the date of issuance), an operation on which you are asked to vote.

This capital increase is submitted for your approval in accordance with the provisions of Articles L. 225-129-6 of the French Commercial Code and L. 3332-18 et seq. of the French Labor Code.

Based on its report, your Board of Directors proposes that it be delegated, for a period of 26 months, the authority to decide on a capital increase and to cancel your preferential subscription rights to the ordinary shares to be issued. Where applicable, it will be the Board's responsibility to determine the final terms and conditions of the issuance.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R. 225-113 and R. 225-114 of the French Commercial Code. Our role is to provide our opinion on the accuracy of the financial information derived from the financial statements, on the proposed cancellation of preferential subscription rights, and on certain other information concerning the issuance contained in this report.

We have carried out the procedures that we considered necessary in accordance with the professional standards of the French National Institute of Statutory Auditors (Compagnie nationale des commissaires aux comptes) applicable to this type of engagement. These procedures consisted primarily in reviewing the contents of the Board of Directors' report relating to this transaction and the methods used to determine the issue price of the shares.

The Board of Directors' report prompts the following observation from us:

Regarding the method of setting the price, the report refers to the provisions of Article L. 3332-20 of the French Labor Code without specifying which of the two methods provided for in this article will be chosen, where applicable.

Since the final terms under which the capital increase will be carried out have not been determined, we do not express an opinion on such terms and, consequently, on the proposed cancellation of preferential subscription rights submitted to you.

In accordance with Article R. 225-116 of the French Commercial Code, we will issue a supplementary report, if necessary, at the time this delegation is used by your Board of Directors.

Neuilly-sur-Seine and Paris, May 26, 2025


Statutory auditors

Grant Thornton
Member of Grant Thornton
International



Samuel Clochard
Partner

BCRH & Associés
Member of PKF Arsilon



Paul Gauteur
Partner