

Statutory Auditors' Report on the Authorization to Grant Free Existing or Newly Issued Shares

June 10, 2025 General meeting
14th 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
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Auditor

3, rue d'Héliopolis
75017 Paris

Statutory Auditors' Report on the Authorization to Grant Free Existing or Newly Issued Shares

The Blockchain Group

June 10, 2025 Extraordinary
meeting
14th resolution

To the shareholders,

In our capacity as Statutory Auditors of your Company and in accordance with the mission provided for in Article L. 225-197-1 of the French Commercial Code, we hereby present our report on the proposed authorization to grant, on one or more occasions, free existing or newly issued shares to employees and/or corporate officers selected by the Board of Directors from among the salaried employees and corporate officers referred to in Article L. 225-197-1 II of the French Commercial Code, of the Company or of companies or groupings affiliated with it, whether French or foreign, under the conditions provided for in Article L. 225-197-2 of said Code, or to certain categories thereof—an operation on which you are asked to vote.

The total number of shares that may be granted under this authorization shall not represent more than 15% of the share capital as of the date of the decision of the Board of Directors, this amount not including any adjustments that may be made pursuant to applicable legal and regulatory provisions and, where appropriate, to contractual provisions providing for other adjustment cases to preserve the rights of holders of securities or other rights giving access to the share capital.

The shares granted to the beneficiaries shall become definitive at the end of an acquisition period and a holding period, the duration of which shall be determined by the Board of Directors, it being understood that these acquisition and holding periods may be shorter than those provided for by applicable laws and regulations.

In the event of disability of a beneficiary falling under the second or third category of disability as defined in Article L. 341-4 of the French Social Security Code, the shares shall be definitively granted to the beneficiary before the end of the remaining acquisition period and shall be freely transferable from the date of delivery.

Based on its report, your Board of Directors proposes that it be authorized, for a period of 26 months from the date of this General Meeting, to grant free existing or newly issued shares.

It is the responsibility of the Board of Directors to prepare a report on this operation that it wishes to implement. It is our responsibility to report, where applicable, any comments we may have on the information provided to you regarding the proposed operation.

We carried out the due diligence we deemed necessary in accordance with the professional standards of the French National Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes) applicable to this engagement. These procedures included verifying that the terms and conditions set out in the Board of Directors' report comply with the legal framework.

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

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