VusionGroup

Société anonyme

55, place Nelson Mandela

92000 Nanterre

Statutory Auditor's report on the share capital increase reserved for members of a company savings plan

Combined Shareholders' Meeting of June 4, 2026 - 23rd resolution

KPMG S.A.

Tour EQHO
2, avenue Gambetta
92066 Paris-La Défense Cedex

S.A. au capital de 5 497 100 €
775 726 417 RCS Nanterre

Société de Commissariat aux Comptes inscrite
à la Compagnie Régionale de Versailles et du Centre

Deloitte & Associés

6, place de la Pyramide
92908 Paris-La Défense Cedex

S.A.S. au capital de 2 201 424 €
572 028 041 RCS Nanterre

Société de Commissariat aux Comptes inscrite
à la Compagnie Régionale de Versailles et du Centre

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This is a free translation into English of the statutory auditors' report issued in French and is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the VusionGroup Shareholders' Meeting,

In our capacity as Statutory Auditors of your company (hereinafter the "Company") and pursuant to the procedures provided for in Articles L. 225-135 *et seq.* of the French Commercial Code (*code de commerce*), we hereby present our report on the proposed delegation of authority to the Board of Directors to decide a share capital increase by issuing ordinary shares with cancellation of preferential subscription rights, reserved for eligible employees, former employees and corporate officers of the Company and/or companies that are related to the Company within the meaning of Article L. 225-180 of the French Commercial Code and Article L. 3344-1 of the French Labor Code (*code du travail*), that are members of a company savings plan, a transaction on which you are asked to vote.

The par value amount of the share capital increase that may be performed pursuant to this resolution may not exceed €1,012,000, it being specified that this amount would be deducted from the overall par value ceiling of €16,873,000 set in the 18th resolution of this Shareholders' Meeting.

This share capital increase is submitted for your approval pursuant to 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, the Board of Directors asks that you delegate to it, with the option to sub-delegate, for a period of 26 months commencing the date of this Shareholders' Meeting, the authority to decide one or more share capital increases and cancel your preferential subscription rights to the ordinary shares to be issued. Where appropriate, the Board of Directors shall set the final terms and conditions of the transaction.

The Board of Directors is responsible for preparing a report in accordance with Articles R. 225-113 and R. 225-114 of the French Commercial Code. Our role is to express an opinion on the fair presentation of the quantified information extracted from the accounts, on the proposed cancellation of preferential subscription rights and on certain other information concerning the issue, as presented in this report.

We performed the procedures that we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement. These procedures consisted in verifying the content of the Board of Directors' report in respect of this transaction and the methods used to determine the issue price of the shares.

Subject to a subsequent review of the terms and conditions of the share capital increases that may be decided, we have no comments to make on the methods used to determine the issue price of the ordinary shares to be issued, as presented in the Board of Directors' report.

As the final terms and conditions of the issue have not been determined, we do not express an opinion thereon and, as such, on the proposed cancellation of preferential subscription rights.

Pursuant to Article R. 225-116 of the French Commercial Code, we will prepare an additional report, as required, when this delegation is used by your Board of Directors.

Paris-La Défense, May 13, 2026

The Statutory Auditors

KPMG S.A. Deloitte & Associés

Mathilde Fimayer Hélène de Bie