VusionGroup

Société anonyme

55, place Nelson Mandela

92000 Nanterre

Statutory Auditors' report on the authorization to grant free shares (existing or to be issued)

Combined Shareholders' Meeting of June 4, 2026 - 24th 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

VusionGroup

Société anonyme

55, place Nelson Mandela

92000 Nanterre

Statutory Auditors' report on the authorization to grant free shares (existing or to be issued)

Combined Shareholders' Meeting of June 4, 2026 - 24th resolution

---

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 readers. This report should be read in conjunction and construed in accordance with French law and professional auditing 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 Article L. 225-197-1 of the French Commercial Code (*code de commerce*), we hereby present our report on the proposed authorization to grant free shares, existing or to be issued, subject to performance conditions, to employees or certain categories of employees, as well as to corporate officers or certain categories of corporate officers, of the Company and/or companies that are related to the Company within the meaning of Article L. 225-197-2 of the French Commercial Code, a transaction on which you are asked to vote.

The total number of shares that may be granted under this authorization may not exceed 4.5% of the number of shares comprising the Company's share capital on the date of this Shareholders' Meeting, it being specified that the maximum total number of free shares that may be granted to executive corporate officers of the Company pursuant to this authorization may not represent more than 20% of the shares that may be granted pursuant to this authorization (i.e. 0.9% of the share capital).

Based on its report, the Board of Directors asks that you authorize it, for a period of 38 months, commencing the date of this Shareholders' Meeting, to grant free shares, existing or to be issued.

The Board of Directors is responsible for preparing a report on the transaction that it wishes to carry out. Our role is to express our comments, if any, on the information presented to you on the planned transaction.

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 mainly consisted in verifying that the proposed terms and conditions and data presented in the Board of Directors' report comply with applicable legal provisions.

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

Paris-La Défense, May 13, 2026

The Statutory Auditors

KPMG S.A. Deloitte & Associés

Mathilde Fimayer Hélène de Bie