STATUTORY AUDITORS' ADDITIONAL REPORT ON THE ISSUE, WITHOUT PRE-EMPTIVE SUBSCRIPTION RIGHTS, OF BONDS CONVERTIBLE AND/OR EXCHANGEABLE FOR NEW AND/OR EXISTING SHARES ("OCÉANE" BONDS)

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 Shareholders,

In our capacity as Statutory Auditors of your Company and in accordance with Article R.225-116 of the French Commercial Code (Code de commerce), and further to our report of March 27, 2019, we hereby report to you on the issue, with or without pre-emptive subscription rights for existing shareholders, of ordinary shares or securities carrying rights to shares, as authorized by the Extraordinary Shareholders' Meeting of May 23, 2019.

The Extraordinary Shareholders' Meeting of May 23, 2019 authorized the Board of Directors – or any duly empowered representative – to issue ordinary shares of the Company or securities carrying rights to new and/or existing ordinary shares of the Company, within the scope of an offering governed by Article L.411-2 II of the French Monetary and Financial Code (Code monétaire et financier), without pre-emptive subscription rights for existing shareholders, for a period of twenty-six months from the date of the Meeting (nineteenth resolution). The Meeting set (i) the maximum principal amount of debt securities that may be issued at €1.8 billion, and (ii) the maximum nominal amount of the capital increases that could be carried out at €9 million. Pursuant to paragraph 3 of Article L.225-136 of the French Commercial Code, the maximum nominal amount of any capital increases carried out pursuant to the nineteenth resolution may not represent more than 20% of the Company's share capital per year.

At its meeting of April 28, 2020, using the authorization granted by the Extraordinary Shareholders' Meeting, the Board of Directors (i) decided on the principle of the issue, on one or more occasions, without pre-emptive subscription rights, of bonds convertible and/or exchangeable for new and/or existing shares ("OCÉANE bonds") (the "Bonds") in a maximum amount of €1 billion, through an offering of financial securities to a restricted group of investors acting on their own account or to qualified investors, and (ii) set the maximum nominal amount of the capital increases that could be carried out as a result of the issue at €2,136,170.60. Also at its meeting of April 28, 2020, the Board of Directors decided to grant the Chief Executive Officer the necessary powers to issue the Bonds, determine the terms and conditions thereof and decide on the final characteristics.

The Chief Executive Officer decided to use the authorization granted by the Board of Directors for the first time on May 12, 2020.

Using the same authorization for a second time, on October 6, 2020 the Chief Executive Officer decided to carry out a tap issue of bonds convertible and/or exchangeable for new and/or existing shares ("OCÉANE" bonds) (the "New Bonds") under the following terms and conditions:

- the nominal amount of the issue was €199,999,948.68, represented by 1,847,916 Bonds;
- the par value of the Bonds was €108.23 and the issue price of the New Bonds was €118;
- on the issue date of the New Bonds (October 12, 2020), the price of new ordinary shares of the Company issued at the Company's discretion on exercise of the conversion right (the "Conversion Right") shall, based on the conversion ratio (the "Conversion Ratio") as defined in the Board of Directors' additional report and applicable at the issue date of the New Bonds, be equal to the unit price of the New Bonds as described above. The New Bonds carry a conversion right (the "Conversion Right"), whereby the New Bondholders will be entitled to receive a number of new or existing ordinary shares (at the Company's discretion) equal to the Conversion Ratio applicable at the Exercise Date. On the issue date of the New Bonds, the Conversion Ratio was 1 ordinary share to 1 New Bond (subject to any subsequent adjustments carried out to protect the rights of New Bondholders, particularly in the event of any distribution of dividends by the Company).

The New Bonds carry the same terms and conditions as the Initial Bonds, with the exception of the issue price.

At its meeting of October 29, 2020, the Board of Directors placed on record the issue of 1,847,916 bonds with a par value of €108.23, corresponding to a total issue amount of €199,999,948.68.

It is the responsibility of the Board of Directors to prepare an additional report in accordance with Articles R.225-115 et seq. of the French Commercial Code. Our role is to report on the fairness of the financial information taken from the interim financial statements, on the proposed cancellation of pre-emptive subscription rights and on certain other disclosures relating to the issue, contained in this report.

We performed the procedures that we deemed necessary in accordance with the professional guidance issued by the French national auditing body (Compagnie nationale des commissaires aux comptes) for this type of engagement. These procedures mainly consisted in verifying:

- the fairness of the financial information taken from the parent company and consolidated interim financial statements prepared under the responsibility of the Board of Directors at June 30, 2020, using the same methods and based on the same presentation as the most recent annual and consolidated financial statements. Our work on the interim financial statements consisted of making inquiries of the personnel responsible for financial and accounting matters, verifying that they were prepared using the same accounting principles and the same measurement and presentation methods as those used for the preparation of the most recent annual and consolidated financial statements, and applying analytical procedures;
- the compliance of the terms and conditions of the issue with the delegation of authority granted by the Extraordinary Shareholders' Meeting;
the information provided in the Board of Directors' additional report on the choice of constituent elements used to determine the issue price and on its final amount.

We have no matters to report as to:

- the fairness of the financial information taken from the interim financial statements and included in the Board of Directors' additional report;
- the compliance of the terms and conditions of the issue with the delegation of authority granted by the Extraordinary Shareholders' Meeting of May 23, 2019 and with the information provided to the shareholders;
- the choice of constituent elements used to determine the issue price and its final amount;
- the presentation of the impact of the issue on the situation of the holders of shares and securities carrying rights to shares, as expressed in relation to shareholders' equity, and on the Company's share price;
- the proposed cancellation of pre-emptive subscription rights, upon which you have voted.

Courbevoie and Paris-La Défense, November 13, 2020

The Statutory Auditors

MAZARS

ERNST & YOUNG et Autres