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Genfit

Ordinary and Extraordinary General Meeting of Shareholders of 15 June 2026
26th resolution

Statutory Auditors' report on the issue of ordinary shares and/or marketable securities reserved for members of a company savings plan

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To the Annual General Meeting of Genfit,

In our capacity as Statutory Auditors of your company, and in compliance with Articles L. 228-92 and L. 225-135 *et seq.* of the French Commercial Code (*Code de commerce*), we hereby report to you on the proposed authorization of your Board of Directors to decide on the issue of shares or marketable giving access to your company's capital, with cancellation of preferential subscription rights, reserved for members of one or more employee savings plans, an operation upon which you are called to vote. The maximum amount of the capital increase that may result from this issue stands at €12,500.

This issue is subject to your approval in accordance with Articles L. 225-129-6 of the French Commercial Code (*Code de commerce*) and L. 3332-18 *et seq.* of the French Labor Code (*Code du travail*).

Your Board of Directors proposes, on the basis of its report, that it be authorized for a period of twenty-six months to decide on an issue and cancel your preferential subscription rights to the marketable securities to be issued. If applicable, it shall determine the final conditions of this operation.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R. 225-113 *et seq.* of the French Commercial Code (*Code de commerce*). Our role is to report on the fairness of the financial information taken from the accounts, on the proposed cancellation of preferential subscription rights and on certain other information relating to this issue provided in the report.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French national auditing body (*Compagnie Nationale des Commissaires aux Comptes*) for this type of engagement. These procedures consisted in verifying the information provided in the Board of Directors' report relating to this operation and the methods used to determine the issue price of the equity securities to be issued.

Subject to a subsequent examination of the conditions for the issues that would be decided, we have no matters to report as to the methods used to determine the issue price of the equity securities to be issued provided in the Board of Directors' report.

As the final conditions for the issues have not yet been determined, we cannot report on these conditions and, consequently, on the proposed cancellation of preferential subscription rights.

In accordance with Article R. 225-116 of the French Commercial Code (*Code de commerce*), we will issue a supplementary report, if necessary, when your Board of Directors has exercised this authorization in the event of the issue of shares or marketable securities that are equity securities giving access to other equity securities and in the event of the issue of marketable securities giving access to equity securities to be issued.

Neuilly-sur-Seine and Paris-La Défense, 21 May 2026

The Statutory Auditors

French original signed by

GRANT THORNTON
Membre français de Grant Thornton International

ERNST & YOUNG et Autres

Samuel Clochard

Alexis Hurtrel