

Attestation by the statutory Auditors
on the information disclosed under article L. 225-115 5° of
the French Commercial Code relating to the total amount of
payments made to pursuant to article 238 bis 1 to 5 of the
general French tax Code of the financial Year ended
31 December 2025

Shareholders General Meeting held to approve the financial statements for
the year ended 31 December 2025

Grant Thornton
Commissaire aux comptes

29, rue du Pont
92200 Neuilly-sur-Seine
S.A.S. au capital de 2 271 184 €
632 013 843 RCS Nanterre

Genfit
Société Anonyme
au capital de 12 458 745,75 €
885, avenue Eugène Avinée
59120 Loos

ERNST & YOUNG et Autres
Commissaire aux comptes
Tour First - TSA 14444
92037 Paris – la défense cedex
S.A.S. à capital variable

Attestation by the statutory Auditors on the information disclosed under article L. 225-115 5° of the French Commercial Code relating to the total amount of payments made pursuant to article 238 bis 1 to 5 of the general French tax Code of the financial Year ended 31 December 2025

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

Genfit

Shareholders General Meeting held to approve the financial statements for the year ended 31 December 2025

To the Shareholders of Genfit,

In our capacity as Statutory Auditors of your company and in accordance with Article L. 225-115 5° of the French Commercial Code (Code de commerce), we have prepared this attestation on the information relating to the total amount of payments made pursuant to 1 to 5 of Article 238 bis of the General french Tax Code for the financial year ended 31 December 2025, contained in the attached document.

Your board was responsible for preparing this information. Our role is to attest this information.

As part of our statutory audit work, we audited your Company's annual financial statements for the period ended 31 December 2025. Our audit was conducted in accordance with professional standards applicable in France, and was planned and performed solely for the purpose of issuing an opinion on the annual financial statements taken as a whole and not on any individual items of the accounts used to determine the payments made pursuant to 1 to 5 of Article 238 bis of the General french Tax Code. Accordingly, our audit tests and samples were not made with this objective and we do not express any opinion on any components of the accounts taken individually.

We carried out our work in accordance with the professional standards of the French National Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes). This work, which did not constitute an audit or limited review, consisted of making the necessary reconciliations between the payments made pursuant to 1 to 5 of Article 238 bis of the General french Tax Code and the accounts from which the figure was calculated, and verifying that it was consistent with the information used to prepare the annual financial statements for the period ended 31 December 2025

On the basis of our work, we have no comments to make on the concordance of the total amount of payments made pursuant to 1 to 5 of Article 238 bis of the General french Tax Code appearing in the attached document and amounting to 403 950,71 euros with the accounts used as a basis for the preparation of the annual accounts for the year ended 31 December 2025.

This certificate serves as certification of the total amount of payments made pursuant to 1 to 5 of Article 238 bis of the General french Tax Code within the meaning of Article L. 225-115 5 ° of the Commercial Code.

This attestation has been prepared for your attention in the context set out in the first paragraph above, and must not be used, disseminated or quoted for other purposes.

Neuilly-sur-Seine and Paris-La Défense, april 3, 2026

The statutory auditors
French Original Signed by

Grant Thornton
French member of Grant Thornton International

ERNST & YOUNG et Autres

Samuel Clochard
Partner

Alexis Hurtrel
Partner

**ATTESTATION DES DEPENSES DE MECENAT PREVUE A L'ARTICLE 225-115 5° DU CODE DE
COMMERCE**

Le montant global des sommes versées par GENFIT ouvrant droit à la réduction fiscale visée aux alinéas
1 et 4 de l'article 238 bis du Code Général des Impôts s'élève, pour l'année 2025, à :

403 950,71 Euros

Fait à Loos, le 30 mars 2026



Pascal Prigent
Directeur Général