

Statutory auditors' report on related party agreements

Annual general meeting held to approve the financial statements for the year ended 31 December 2023

This is a free translation into English of the statutory auditors' special report on regulated agreements issued in the French language and is provided solely for the convenience of English speaking readers. This report on regulated agreements should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France. It should be understood that the agreements reported on are only those provided by the French Commercial Code and that the report does not apply to those related party transactions described in IAS 24 or other equivalent accounting standards.

Statutory auditors' report on related party agreements

Genfit

Annual general meeting held to approve the financial statements
for the year ended 31 December 2023

To the Annual General Meeting of Genfit,

In our capacity as statutory auditors of your Company, we hereby present to you our report on related party agreements.

We are required to inform you, on the basis of the information provided to us, of the terms and conditions of those agreements indicated to us, or that we may have identified in the performance of our engagement, as well as the reasons justifying why they benefit the Company. We are not required to give our opinion as to whether they are beneficial or appropriate or to ascertain the existence of other agreements. It is your responsibility, in accordance with Article R. 225-31 of the French Commercial Code (*Code de commerce*), to assess the relevance of these agreements prior to their approval.

We are also required, where applicable, to inform you in accordance with Article R. 225-31 of the French Commercial Code (*Code de commerce*) of the continuation of the implementation, during the year ended 31 December 2023, of the agreements previously approved by the annual general meeting.

We performed those procedures which we deemed necessary in compliance with professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this type of engagement. These procedures consisted in verifying the consistency of the information provided to us with the relevant source documents.

1 Agreements submitted for approval to the annual general meeting

In accordance with Article L.225-40 of the French Commercial Code (*Code de commerce*), we have been notified of the following agreements entered into during the past financial year of the following agreements, which have been subject to prior authorization of your Board of Directors

1.1 Agreements between the members of the Board of Directors

1.1.1 Personne concerned

Ms Sandra Silvestri, administrateur.

1.1.2 Nature, purpose and conditions

On June 29, 2023, your Board of Directors authorized the indemnity agreement to provide directors with coverage for their liabilities and advance costs in connection with any matter arising out of the performance of their duties in the service of your company, following the significant increase in their liabilities following the listing of your company's securities on the Nasdaq.

1.1.3 Reasons why the agreement is of interest the company

Your counsel has justified this agreement as follows: the company's interest in entering into this type of agreement is to protect, within the limits authorized by the applicable laws and regulations, any new member of the Board of Directors against any payment related to the involvement of his or her personal liability in order to attract and retain high-level profiles on the Board of Directors

2 Agreements previously approved by the annual general meeting

In accordance with Article R. 225-30 of the French Commercial Code (*Code de commerce*), we have been notified that the implementation of the following agreements, which were approved by the annual general meeting in previous years, continued during the year ended 31 December 2023.

2.1 With Biotech Avenir

2.1.1 Personne concerned

Mr Jean-François Mouney, Chairman of the Board of Directors of Genfit SA and Chairman of the Executive Committee of Biotech Avenir.

2.1.2 Nature, purpose and conditions

Free domiciliation of Biotech Avenir at the headquarters of Genfit SA.

2.2 Agreement between the members of the Board of Directors

2.2.1 Personnes concerned

Mr Jean-François Mouney, Chairman of the Board of Directors.
Mr Xavier Guille des Buttes, Vice-Chairman of the Board of Directors.
Biotech Avenir, represented on the Board of Directors by Ms Florence Séjourné.
Mr Frederic Desdouits, Director.
Ms Catherine Larue, Director.
Ms Anne-Hélène Monsellato, Director.
Mr Jean-François Tiné, Director.
Mr Eric Baclet, Director.
Ms Katerine Kalin, Director.

2.2.2 Nature, purpose and conditions

Compensation agreements to provide the Directors with coverage for liabilities and expense advances in respect of any matter arising from the performance of their duties for Genfit SA, following the significant increase in their responsibilities further to the listing of the shares of Genfit SA on the NASDAQ market.

2.3 Agreement between the Company and Mr Pascal Prigent

2.3.1 Personne concerned

M. Pascal Prigent, Chief Executive Officer.

2.3.2 Nature, purpose and conditions

Compensation agreements to provide the members of the Executive Committee with coverage for liabilities and expense advances in respect of any matter arising from the performance of their duties for Genfit SA, following the significant increase in their responsibilities further to the listing of the shares of Genfit SA on the NASDAQ market.

Neuilly-sur-Seine and Lille, le 5 avril 2024

The Statutory Auditors
French Original Signed by

Grant Thornton
Membre français de Grant Thornton International

ERNST & YOUNG et Autres

Samuel Clochard
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