

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

GENFIT S.A.

(Exact name of registrant as specified in its charter)

France

(State or other jurisdiction of incorporation or organization)

Not applicable

(I.R.S. Employer Identification No.)

**Parc Eurasanté
885, avenue Eugène Avinée
59120 Loos, France**

(Address of principal executive offices)

**2019 BSA Plan
2021, 2022 and 2023 Free Share (AGA) Plans
2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 Share Option Plans**

(Full title of the plans)

**Corporation Service Company
19 West 44th Street, Suite 200
New York, NY 10036
+1 800 927 9801**

(Name, address, including zip code, and telephone number of agent for service)

Copies to:

**Marc A. Recht
Brian F. Leaf
Katie A. Kazem
Cooley LLP
500 Boylston Street
Boston, Massachusetts 02116
+1 617 937 6000**

**Bertrand Sénéchal
Linklaters LLP
25 rue de Marignan
75008 Paris, France
+33 1 56 43 56 43**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/> (Do not check if a smaller reporting company)	Smaller reporting company	<input type="checkbox"/>
Emerging growth company	<input type="checkbox"/>		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Part I of Form S-8 is omitted from this Registration Statement in accordance with the provisions of Rule 428 under the Securities Act of 1933, as amended (the "Securities Act") and the introductory note to Part I of Form S-8. The documents containing the information specified in Part I of Form S-8 will be delivered to the participant in the plans covered by this Registration Statement as specified by Rule 428(b)(1) under the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents By Reference.

The following documents, which have been filed with the U.S. Securities and Exchange Commission (the "Commission") by GENFIT S.A. (the "Registrant"), are hereby incorporated by reference into this Registration Statement:

- (a) the Registrant's annual report on Form 20-F (File No. 001-38844) for the fiscal year ended December 31, 2022, filed with the Commission on April 18, 2023; and
- (b) the descriptions of the Registrant's American Depositary Shares and Ordinary Shares contained in the Registrant's Registration Statement on Form 8-A filed with the Commission on March 22, 2019 (File No. 001-38844) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), including any amendment or report filed for the purpose of updating such description, including Exhibit 2.3 to the Registrant's Annual Report on Form 20-F (File No. 001-38844) for the year ended December 31, 2022 filed with the Commission on April 18, 2023.

All documents subsequently filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all such securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents. Notwithstanding the foregoing, the Registrant is not incorporating by reference any documents, portions of documents, exhibits or other information that is deemed to have been furnished to, rather than filed with, the Commission. Under no circumstances shall any information subsequently furnished on Form 6-K be deemed incorporated herein by reference unless such Form 6-K expressly provides to the contrary. Any statement contained in this Registration Statement, in an amendment hereto or in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed amendment to this Registration Statement or in any document that also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Under French law, provisions of by-laws that limit the liability of directors are prohibited. However, French law allows *sociétés anonymes* to contract for and maintain liability insurance against civil liabilities incurred by any of their directors and officers involved in a third-party action, provided that they acted in good faith and within their capacities as directors or officers of the company. Criminal liability cannot be indemnified under French law, whether directly by the company or through liability insurance.

The Registrant has obtained directors and officers liability insurance for its directors and officers, which includes coverage against liability under the Securities Act. The Registrant has entered into agreements with its directors and executive officers to provide contractual indemnification. With certain exceptions and subject to limitations on indemnification under French law, these agreements provide for indemnification for damages and expenses including, among other things, attorneys' fees, judgments and settlement amounts incurred by any of these individuals in any action or proceeding arising out of his or her actions in that capacity.

These agreements may discourage shareholders from bringing a lawsuit against the Registrant's directors and executive officers for breach of their fiduciary duty. These provisions also may have the effect of reducing the likelihood of derivative litigation against directors and executive officers, even though such an action, if successful, might otherwise benefit the Registrant and its shareholders. Furthermore, a shareholder's investment may be adversely affected to the extent the Registrant pays the costs of settlement and damage awards against directors and officers pursuant to these insurance agreements.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant, the Registrant has been advised that, in the opinion of the Commission, such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

Item 7. Exemption From Registration Claimed.

Not applicable.

Item 8. Exhibits.

Exhibit Number	Description	Incorporated by Reference			
		Schedule Form	File Number	Exhibit	Filing Date
4.1	Articles of Association of GENFIT S.A. (English translation)	20-F	001-38844	1.1	April 18, 2023
4.2	<u>Form of Deposit Agreement</u>	F-6	333-230265	4.1	March 14, 2019
4.3	<u>Form of American Depositary Receipt (included in Exhibit 4.2)</u>	F-6	333-230265	4.1	March 14, 2019
5.1+	<u>Opinion of Linklaters LLP</u>				
23.1+	<u>Consent of Ernst & Young et Autres, independent registered public accounting firm.</u>				
23.2+	<u>Consent of Linklaters LLP (included in Exhibit 5.1).</u>				
24.1+	<u>Power of Attorney (included on the signature page of this Form S-8).</u>				
99.1	<u>Summary of 2019 BSA Plan</u>	20-F	001-38844	4.3	May 27, 2020
99.2	<u>Summary of 2021 Free Shares (AGA) Plan</u>	20-F	001-38844	4.5	April 29, 2022
99.3	<u>Summary of 2022 Free Shares (AGA) Plan</u>	20-F	001-38844	4.5	April 18, 2023
99.4	<u>Summary of 2023 Free Shares (AGA) Plan</u>	20-F	001-38844	4.6	April 18, 2023
99.5	<u>Summary of 2016, 2017 and 2018 Share Option Plans</u>	F-1	333-229907	10.3	February 27, 2019
99.6	<u>Summary of 2019 Share Option Plans</u>	20-F	001-38844	4.7	May 27, 2020
99.7	<u>Summary of 2020 Share Options Plans</u>	20-F	001-38844	4.8	April 27, 2021
99.8	<u>Summary of 2021 Share Option Plans</u>	20-F	001-38844	4.9	April 29, 2022
99.9	<u>Summary of 2022 Share Option Plans</u>	20-F	001-38844	4.11	April 18, 2023
99.10	<u>Summary of 2023 Share Option Plan</u>	20-F	001-38844	4.12	April 18, 2023
107+	<u>Filing Fee Table</u>				

+ Filed herewith.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
 - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and
 - (iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof; and
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Loos, France, on the 18th day of April, 2023.

GENFIT S.A.

By: /s/ Pascal Prigent
Name: Pascal Prigent
Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Pascal Prigent and Laurent Lannoo, and each or any one of them, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the U.S. Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his or her substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
<u>/s/ Pascal Prigent</u> Pascal Prigent	Chief Executive Officer (<i>Principal Executive Officer</i>)	April 18, 2023
<u>/s/ Thomas Baetz</u> Thomas Baetz	Chief Financial Officer (<i>Principal Financial Officer and Principal Accounting Officer</i>)	April 18, 2023
<u>/s/ Jean-François Mouney</u> Jean-François Mouney	Chairman of the Board of Directors	April 18, 2023
<u>/s/ Xavier Guille Des Buttes</u> Xavier Guille Des Buttes	Vice-Chairman of the Board of Directors	April 18, 2023
<u>/s/ Eric Baclet</u> Eric Baclet	Director	April 18, 2023
<u>/s/ Steven Hildeman</u> Steven Hildeman, representative of Ipsen	Director	April 18, 2023
<u>/s/ Katherine Kalin</u> Katherine Kalin	Director	April 18, 2023
<u>/s/ Catherine Larue, Ph.D</u> Catherine Larue, Ph.D	Director	April 18, 2023
<u>/s/ Anne-Hélène Monsellato</u> Anne-Hélène Monsellato	Director	April 18, 2023
<u>/s/ Florence Séjourné</u> Florence Séjourné, representative of Biotech Avenir	Director	April 18, 2023
<u>/s/ Jean-François Tiné</u> Jean-François Tiné	Director	April 18, 2023

SIGNATURE OF THE AUTHORIZED U.S. REPRESENTATIVE OF REGISTRANT

Pursuant to the requirements of the Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States of GENFIT S.A. has signed this registration statement on Form S-8 on this 18th day of April, 2023.

GENFIT CORP

By: /s/ Dean Hum
Name: Dean Hum
Title: President

CALCULATION OF FILING FEE TABLE

Form S-8
(Form Type)

GENFIT S.A.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered

Security Type	Security Class Title(1)	Fee Calculation Rule	Amount Registered(2)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Ordinary Shares, €0.25 nominal value per share <i>2019 BSA Plan</i>	Other	35,070	\$13.43 ⁽³⁾	\$470,990.10	\$0.00011020	\$51.90
Equity	Ordinary Shares, €0.25 nominal value per share <i>2021, 2022 and 2023 Free Shares (AGA) Plans</i>	Other	140,300	\$3.84 ⁽⁴⁾	\$538,752.00	\$0.00011020	\$59.37
Equity	Ordinary Shares, €0.25 nominal value per share <i>2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 Share Option Plans</i>	Other	995,381	\$7.27 ⁽⁵⁾	\$7,236,419.87	\$0.00011020	\$797.45
Total Offering Amount					\$8,246,161.970		\$908.73
Total Fee Offsets							—
Net Fee Due							\$ 908.73

(1) These ordinary shares of GENFIT S.A. (the “*Registrant*”), €0.25 nominal value per share (“*Ordinary Shares*”), may be represented by the Registrant’s American Depositary Shares (“*ADSs*”), each of which represents one Ordinary Share. The Registrant’s ADSs issuable upon deposit of the Ordinary Shares registered hereby were registered pursuant to a separate registration statement on Form F-6 (File No. 333-230265).

(2) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “*Securities Act*”), this Registration Statement shall also cover any additional Ordinary Shares of the Registrant that become issuable under the Registrant’s 2019 BSA Plan (the “*BSA Plan*”), 2021, 2022 and 2023 Free Shares (AGA) Plans (the “*AGA Plans*”) and 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 Share Option Plans (the “*SO Plans*”) by reason of

any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of the Registrant's outstanding Ordinary Shares.

(3) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) of the Securities Act on the basis of the weighted average exercise price of \$13.43 per ordinary share (rounded up to the nearest cent) under the BSA Plan, expressed in U.S. dollars based on the European Central Bank exchange rate on April 11, 2023 (€1.00=\$1.0905).

(4) Estimated in accordance with Rule 457(c) and Rule 457(h) of the Securities Act solely for purposes of calculating the registration fee, and is based upon the price of \$3.84 per ADS (rounded up to the nearest cent), which was the average of the high and low prices of the Registrant's ADSs as reported on the Nasdaq Global Select Market for April 11, 2023.

(5) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(h) of the Securities Act on the basis of the weighted average exercise price of \$7.27 per ordinary share (rounded up to the nearest cent) under the SO Plans, expressed in U.S. dollars based on the European Central Bank exchange rate on April 11, 2023 (€1.00=\$1.0905).

Linklaters

Avocats à la Cour de Paris
Solicitors of the Senior Courts of England and Wales

Linklaters LLP
25 rue de Marignan
75008 Paris
Telephone (+33) 1 56 43 56 43
Facsimile (+33) 1 43 59 41 96
Palais J 030
Direct Line +33 1 56 43 57 42

To: Genfit S.A.
885 avenue Eugène Avinée
59120 Loos
France

April 18, 2023

Our Ref: L-325124

Ladies and Gentlemen,

Re. Registration Statement on Form S-8 of Genfit S.A.

1 Introduction and Purpose

- 1.1** We have acted as French counsel to Genfit S.A., a *société anonyme à Conseil d'Administration* organised under the laws of France, registered with the *Registre du commerce et des sociétés* of Lille Métropole under number 424 341 907 (the "Company"), in connection with the preparation and filing by the Company with the U.S. Securities and Exchange Commission (the "Commission") of a registration statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"), of which this opinion is an exhibit.
- 1.2** The Registration Statement provides for the registration by the Company of up to 1,170,751 ordinary shares of the Company, €0.25 nominal value per share (the "Ordinary Shares"), including Ordinary Shares that may be issued in the form of American Depositary Shares (the "ADSs") and, together with the Ordinary Shares, the "Securities") pursuant to the "2019 BSA Plan", the "2021 Free Shares (AGA) Plan", the "2022 Free Shares (AGA) Plan", the "2023 Free Shares (AGA) Plan", the "2016 Share Option Plan", the "2017 Share Option Plan", the "2018 Share Option Plan", the "2019 Share Option Plans", the "2020 Share Option Plans", the "2021 Share Option Plans" the "2022 Share Option Plans" and the "2023 Share Option Plans", as such plans are summarized in the Registration Statement (together, the "Plans").
- 1.3** In connection with the preparation and filing of the Registration Statement, we have been asked to provide opinions on certain matters, as set out below. We have taken instruction in this regard solely from the Company.

2 French law

This opinion is limited to French law and is given on the basis that it will be governed by and construed in accordance with French law.

3 Scope of inquiry

For the purpose of this opinion, we have examined the documents listed in the Schedule to this opinion.

4 Assumptions

For the purpose of this opinion, we have made the following assumptions:

- 4.1** the *extrait K-bis*, the *certificat en matière de procédures collectives* and the copy of the *statuts* of the Company examined by us are and, at the time of the issue of the Ordinary Shares, will remain, complete and up-to-date;

- 4.2 the resolutions authorizing the Company to issue the Ordinary Shares, as they have been adopted by the extraordinary shareholders' meeting of the Company, the Board of Directors (*Conseil d'Administration*) of the Company or the Executive Board (*Directoire*) of the Company and the Chairman and Chief Executive Officer (*Président-Directeur Général*) of the Company or the Chief Executive Officer (*Directeur Général*) of the Company, will be in full force and effect at all times at which the Ordinary Shares are issued by the Company;
- 4.3 the definitive terms of the issuance of the Ordinary Shares will have been established in accordance with the resolutions adopted by the extraordinary shareholders' meeting of the Company, the Board of Directors (*Conseil d'Administration*) of the Company or the Executive Board (*Directoire*) of the Company and the Chairman and Chief Executive Officer (*Président-Directeur Général*) of the Company or the Chief Executive Officer (*Directeur Général*) of the Company, the Company's *statuts* and applicable law;
- 4.4 the Company will issue and deliver the Ordinary Shares in the manner contemplated in the Plans and the Registration Statement and the amount of Ordinary Shares will remain within then applicable limits set forth in the applicable resolutions adopted by the extraordinary shareholders' meeting of the Company, the Board of Directors (*Conseil d'Administration*) or the Executive Board (*Directoire*) of the Company and the Chairman and Chief Executive Officer (*Président-Directeur Général*) of the Company or Chief Executive Officer (*Directeur Général*) of the Company;
- 4.5 all Ordinary Shares will be issued in compliance with applicable securities and corporate law.

5 Opinion

Based on the documents referred to in the Schedule and the assumptions in paragraph 4 above and subject to the qualifications in paragraph 6 and to any matters not disclosed to us, we are of the opinion that the issuance of the Ordinary Shares that may be issued pursuant to the Plans has been duly authorized by the Company and that, upon full payment of the consideration provided therefor (to the extent applicable), the Ordinary Shares will be validly issued, fully paid and non-assessable.

6 Qualifications

This opinion is subject to the following qualifications:

- 6.1 without limiting the generality of the foregoing, we have made no investigation as to the accuracy and exhaustiveness of the facts (including statements of foreign law) contained in any of the documents listed in the Schedule to this opinion;
- 6.2 this opinion is subject to any limitation arising from ad hoc mandate (*mandat ad hoc*), conciliation (*conciliation*), accelerated safeguard (*sauvegarde accélérée*), safeguard (*sauvegarde*), judicial reorganisation (*redressement judiciaire*), judicial liquidation (*liquidation judiciaire*) (including a provision that creditors' proofs of debts denominated in foreign currencies would be converted into euros at the rate applicable on the date of the court decision instituting the accelerated safeguard (*sauvegarde accélérée*), the safeguard (*sauvegarde*), the judicial reorganisation (*redressement judiciaire*) and the judicial liquidation (*liquidation judiciaire*) proceedings), insolvency, moratorium and other laws of general application affecting the rights of creditors; and
- 6.3 it should be noted that notice of any change affecting the status of the Company may not be filed immediately with the *Registre du commerce et des sociétés* and as a consequence may not immediately appear on the *extrait K-bis*. It should also be noted that the opening of ad hoc

mandate (*mandat ad hoc*) or conciliation (*conciliation*) proceedings never appears on such document.

6.4 we express no opinion as to the effect of any sanctions or other similar restrictive measures in relation to the Plans and the subsequent issuance of Ordinary Shares.

7 Reliance

7.1 This opinion is addressed to you solely for your benefit in connection with the Registration Statement. It is not to be transmitted to anyone else nor is it to be relied upon by anyone else or for any other purpose or quoted or referred to in any public document (other than the Registration Statement) or filed with anyone without our prior written express consent.

7.2 We hereby consent to the filing with the Commission of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not thereby admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

Yours faithfully,

/s/ Linklaters LLP

SCHEDULE

- 1 A copy of the *statuts* of the Company as at the dates of the corporate decisions referred to in 5 below.
- 2 The *Extrait K-bis* relating to the Company, issued by the *Registre du commerce et des sociétés* of Lille Métropole dated April 12, 2023.
- 3 The *certificat en matière de procédures collectives* of the Company as of April 12, 2023 issued by the *Registre du commerce et des sociétés* of Lille Métropole dated April 13, 2023.
- 4 A copy of the Registration Statement.
- 5 Copies of the minutes of corporate approvals of the Company authorising and allocating the Plans, and with respect to:
 - 5.1 2019 BSA Plan:
 - 5.1.1 22nd resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on June 15, 2018; and
 - 5.1.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company passed on October 18, 2019,
 - 5.2 2021 Free Shares (AGA) Plan:
 - 5.2.1 9th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on November 27, 2019;
 - 5.2.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated February 26, 2021; and
 - 5.2.3 decision of Mr. Pascal Prigent, Chief Executive Officer (*Directeur Général*) of the Company dated May 3, 2021,
 - 5.3 2022 Free Shares (AGA) Plan:
 - 5.3.1 25th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on May 25, 2022;
 - 5.3.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated February 26, 2021; and
 - 5.3.3 decision of Mr. Pascal Prigent, Chief Executive Officer (*Directeur Général*) of the Company dated October 10, 2022,
 - 5.4 2023 Free Shares (AGA) Plan:
 - 5.4.1 25th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on May 25, 2022;
 - 5.4.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated March 10, 2023;
 - 5.4.3 decision of Mr. Pascal Prigent, Chief Executive Officer (*Directeur Général*) of the Company dated March 10, 2023,

5.5 2016 Share Option Plan:

- 5.5.1 25th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on June 21, 2016; and
- 5.5.2 decision of the Executive Board (*Directoire*) of the Company dated December 15, 2016,

5.6 2017 Share Option Plan:

- 5.6.1 19th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on June 16, 2017;
- 5.6.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated 21 November 21, 2017;
- 5.6.3 decision of the Mr. Jean-François Mouney, Chairman and Chief Executive Officer (*Président-Directeur Général*) of the Company dated December 6, 2017,

5.7 2018 Share Option Plan:

- 5.7.1 23rd resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on June 15, 2018;
- 5.7.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated November 7, 2018; and
- 5.7.3 decision of the Mr. Jean-François Mouney, Chairman and Chief Executive Officer (*Président-Directeur Général*) of the Company dated November 7, 2018,

5.8 2019 Share Option Plan:

- 5.8.1 23rd resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on June 15, 2018;
- 5.8.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated July 18, 2019; and
- 5.8.3 decision of Mr. Jean-François Mouney, Chairman and Chief Executive Officer (*Président-Directeur Général*) of the Company dated July 18, 2019,

5.9 2020 Share Option Plan:

- 5.9.1 8th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on November 27, 2019;
- 5.9.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated December 11, 2020;
- 5.9.3 decision of Mr. Pascal Prigent, Chief Executive Officer (*Directeur Général*) of the Company dated December 11, 2020,

5.10 2021 Share Option Plan:

- 5.10.1 26th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on June 30, 2021;
- 5.10.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated October 18, 2021; and

5.10.3 decisions of Mr. Pascal Prigent, Chief Executive Officer (*Directeur Général*) of the Company dated October 19, 2021,

5.11 2022 Share Option Plan:

5.11.1 24th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on May 25, 2022;

5.11.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated October 14, 2022; and

5.11.3 decisions of Mr. Pascal Prigent, Chief Executive Officer (*Directeur Général*) of the Company dated October 17, 2022 and December 2, 2022,

5.12 2023 Share Option Plan:

5.12.1 24th resolution of the Combined General Meeting of shareholders (*Assemblée Générale Mixte des actionnaires*) of the Company passed on May 25, 2022;

5.12.2 decision of the Board of Directors (*Conseil d'Administration*) of the Company dated March 10, 2023; and

5.12.3 decision of Mr. Pascal Prigent, Chief Executive Officer (*Directeur Général*) of the Company dated March 10, 2023.

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the 2019 BSA Plan, the 2021, 2022 and 2023 Free Share (AGA) Plans, and the 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 Share Option Plans of Genfit S.A. of our report dated April 18, 2023, with respect to the consolidated financial statements of Genfit S.A. included in its Annual Report (Form 20-F) for the year ended December 31, 2022, filed with the Securities and Exchange Commission.

/s/ ERNST & YOUNG et Autres

Paris La Défense, France
April 18, 2023