

# VALNEVA

6 Rue Alain Bombard  
44800 Saint-Herblain

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## **Statutory auditors' attestation on the information communicated in accordance with the requirements of Article L. 225-115 4° of the French Commercial Code relating to the total amount of remuneration paid to the highest-paid employees for the year ended December 31, 2022**

General Assembly for the year ended December 31, 2022

This is a free translation into English of a report issued in French and it 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

**PricewaterhouseCoopers Audit**  
63 rue de Villiers  
92 208 Neuilly-sur-Seine  
S.A.S. au capital de € 2.510.460  
672 006 483 R.C.S. Nanterre

**Deloitte & Associés**  
6, place de la Pyramide  
92908 Paris-La Défense cedex  
S.A.S. au capital de 2 188 160 €  
572 028 041 R.C.S. Nanterre

## **VALNEVA**

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44800 Saint-Herblain

### **Statutory auditors' attestation on the information communicated in accordance with the requirements of Article L. 225-115 4° of the French Commercial Code relating to the total amount of remuneration paid to the highest-paid employees for the year ended December 31, 2022**

General Assembly for the year ended December 31, 2022

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To the Annual General Meeting of Valneva,

In our capacity as statutory auditors of your Company and in compliance with the requirements of Article L. 225- 115 4° of the French Commercial Code (Code de commerce), we have prepared this attestation on the information relating to the total amount of remuneration paid to the highest-paid employees for the year ended December 31, 2022, contained in the attached document.

This information was prepared under the Board of Directors' responsibility. Our role is to attest this information.

In the context of our role as statutory auditors (Commissaires aux comptes), we have audited the annual financial statements of your company for the year ended December 31, 2022. Our audit was conducted in accordance with professional standards applicable in France, and was planned and performed for the purpose of forming an opinion on the annual financial statements taken as a whole and not on any individual component of the

accounts used to determine the total amount of remuneration paid to the highest-paid employees. Accordingly, our audit tests and samples were not carried out with this objective and we do not express any opinion on any components of the accounts taken individually.

We performed those procedures which we considered necessary to comply with the professional guidance issued by the French Institute Statutory Auditors (Compagnie nationale des commissaires aux comptes) for this type of engagement. These procedures, which constitute neither an audit nor a review, consisted in performing the necessary reconciliations between the total amount of remuneration paid to the highest-paid employees and the accounting records, and verifying that it is consistent with the data used to prepare the annual financial statements for the year ended December 31, 2022.

On the basis of our work, we have no matters to report on the reconciliation of the total amount of remuneration paid to the highest-paid employees contained in the attached document and amounting to € 1 876 377, with the accounting records used to prepare the annual financial statements for the year ended December 31, 2022.

This attestation shall constitute certification as accurate of the total amount of remuneration paid to the highest-paid employees within the meaning of Article L. 225-115 4° of the French Commercial Code.

This attestation has been prepared solely for your attention within the context described in the first paragraph and should not be used, distributed or referred to for any other purpose.

Neuilly-sur-Seine and Bordeaux, March 30, 2023

The statutory auditors

PricewaterhouseCoopers Audit

Deloitte & Associés

French original signed by

French original signed by

Cédric Mazille

Stéphane Lemanissier