



Statutory auditor's report to the general meeting of shareholders regarding the conformity of the consolidated financial statements in the form of an electronic file of Hyloris Pharmaceuticals SA as of December 31, 2023 with the ESEF (European Single Electronic Format) requirements under the EU Delegated Regulation 2019/815

Engagement

Pursuant to articles 3:75 and 3:80 of the Companies' and Associations' Code and in accordance with the standard regarding the audit of the conformity of the financial statements with the European Electronic Format (hereafter "ESEF"), the statutory auditor's engagement is to report on the compliance of the format and the tagging of the digital consolidated financial statements in the form of an electronic file (hereafter "digital consolidated financial statements") in accordance with the ESEF requirements and the ESEF regulatory technical standards (ESEF Regulatory Technical Standard, "RTS") as defined in the European Delegated Regulation nr. 2019/815 of December 17, 2018 applicable to the digital consolidated financial statements as of December 31, 2023.

This report is prepared in accordance with the paragraph 111quinquies of the complementary standard (version 2024 revised) of the International Standards on Auditing ("ISAs") as adopted in Belgium. The reason for this is that we did not receive the digital consolidated financial statements prepared by the board of directors of Hyloris Pharmaceuticals SA (hereafter 'the Company') within the stipulated deadline required to conclude in our statutory auditor's report dated July 29, 2024 (attached this report), whether the format and the tagging of the digital consolidated financial statements are, in all material respects, prepared in accordance with the ESEF requirements under the Delegated Regulation.

Board of directors' responsibilities

The board of directors is responsible for the preparation of the digital consolidated financial statements included in the annual report in accordance with the ESEF requirements applicable to the digital consolidated financial statements as of December 31, 2023.

This responsibility includes the selection and application of the most appropriate methods for the preparation of the digital consolidated financial statements. In addition, the responsibility of the board of directors also includes designing, implementing and maintaining systems and processes relevant the preparation of the digital consolidated financial statements that are free of material misstatement whether due to fraud or error. The board of directors must verify whether the digital consolidated financial statements are in conformity with the user-readable consolidated financial statements.

Statutory auditor's responsibilities

Based on our work performed, it is our responsibility to conclude whether the digital format of the annual report and the tagging of information in the official version of the digital consolidated financial statements included in the annual report of Company as of and for the year ended December 31, 2023, are, in all



material respects, prepared in accordance with the ESEF requirements under the Delegated Regulation.

We conducted our procedures in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information". This standard requires us to comply with the ethical requirements and that we plan and perform our engagement to obtain reasonable assurance that causes us to believe that the digital consolidated financial statements have not been prepared, in all material respects, in accordance with the ESEF requirements applied by the Company.

The procedures selected depend on our judgment, including the consideration of the risks of material misstatements in the digital consolidated financial statements and in the representations made by the board of directors. Our work performed as a whole included amongst others the following procedures:

- Verify whether the annual report including the digital consolidated financial statements in XHTML format is prepared in accordance with article 3 of the Delegated Regulation.
- Obtaining an understanding of the Company's processes for tagging its digital consolidated financial statements and the internal controls relevant to this engagement, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control, that are designed to provide reasonable assurance whether the tagging of the digital consolidated financial statements comply, in all material respects, with the ESEF regulatory technical standards;
- Reconciling the tagged data with the audited consolidated financial statements of Company as per December 31, 2023;
- Evaluating the completeness and accuracy of the Company's tagging of the digital consolidated financial statements;
- Assessing the appropriateness of the Company's use of XBRL of the ESEF taxonomy and the assessment of the extension taxonomy's set-up.

Our independence and internal quality control

We have complied with the independence and other ethical requirements applicable in Belgium and that are applicable in the context of this engagement. These are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies International Standard on Quality Control Management (ISQM 1) and maintains a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



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Unqualified conclusion

Based on the procures performed, the digital format of the annual report and the tagging of information in the official version of the consolidated financial statements as included in the annual report of the Company as of and for the year ended December 31, 2023 and which will be available in the Belgian official mechanism for the storage of regulated information (STORI) of the FSMA, are prepared, in all material respects, in accordance with the ESEF requirements under the Delegated Regulation.

In this report we do not express an audit opinion, review conclusion or any other assurance conclusion on the consolidated financial statements as such. Our audit opinion relating to the consolidated financial statements is set out in our statutory auditor's report dated July 29, 2024.

Other matter

The consolidated financial statements of the Company have been prepared by the board of directors of the Company on July 26, 2024, and a statutory audit has been performed.

This report is not a re-issuance of our statutory auditor's report signed on July 29, 2024. Our statutory auditor's report (signed on July 29, 2024) includes a qualified opinion on the true and fair view of the Group' equity and financial position as of December 31, 2023 and of its consolidated financial performance and its consolidated cash flows for the year then ended, prepared in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board and adopted by the European Union, and with the legal and regulatory requirements applicable in Belgium.

Zaventem, December 4, 2024

KPMG Bedrijfsrevisoren - Réviseurs d'Entreprises
Statutory Auditor
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Tanguy Legein
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