

IMPORTANT NOTICE

Attention: U.S. Shareholders of DBV Technologies S.A.

Re: 2024 PFIC Status

This statement is provided for shareholders of DBV Technologies S.A. (the **Company** or **DBV**) who are United States persons for purposes of the U.S. Internal Revenue Code of 1986, as amended (the **Code**). It is not relevant to other shareholders.

The Company may meet the Code definition of a passive foreign investment company (**PFIC**) for the taxable year ended December 31, 2024. Accordingly, the Company is hereby making available a PFIC Annual Information Statement for its taxable year beginning on January 1, 2024, and ending on December 31, 2024, pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(l).

The PFIC Annual Information Statement contains information to enable you, should you choose, to elect to treat the Company as a Qualified Electing Fund (**QEF**).

A U.S. shareholder, who makes a QEF election for the Company, is required annually to include in his or her income their pro rata share of the ordinary earnings and net capital gains for the Company. The QEF election is made by completing and attaching IRS Form 8621 PFIC to your federal income tax return filed by the due date of the return, including extensions.

U.S. shareholders are advised to consult with their tax advisors with respect to the 2024 PFIC Annual Information Statement.

Further information on PFIC rules is available on the internet at the U.S. Internal Revenue Service website, including the following pages:

- Detailed information about PFICs and the QEF election : <https://www.irs.gov/forms-pubs/about-form-8621>
- Instructions to complete IRS Form 8621: <https://www.irs.gov/instructions/i8621>
- IRS Form 8621: <https://www.irs.gov/pub/irs-pdf/f8621.pdf>

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF THE COMPANY ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE U.S. FEDERAL, STATE OR LOCAL OR NON-U.S. LAW.

PFIC Annual Information Statement
DBV Technologies S.A.

DBV Technologies S.A. (the **Company** or **DBV**) may be considered a passive foreign investment company (**PFIC**) for U.S. federal income tax purposes. The following information is provided to allow a shareholder of the Company (a **Shareholder**) to make an election under Section 1295 of the U.S. Internal Revenue Code of 1986, as amended (the **Code**) to treat the Company as a Qualified Electing Fund (**QEF**) for U.S. Federal income tax purposes. The QEF election is optional and can only be made by the Shareholder. The Company is unable to make this election on behalf of the Shareholder. Please note that a QEF election may not be recognized for state income tax purposes in some states. The PFIC rules are complex. Please consult with your personal tax advisor to determine whether it is advisable for you to make a QEF election with respect to your investment in the Company.

- (1) This PFIC Annual Information Statement applies to the taxable period of the Company beginning on January 1, 2024, and ending on December 31, 2024.
- (2) Your pro-rata share of DBV's ordinary earnings and net capital gain for the Taxable Year:

<u>DBV Total:</u>	<u>U.S. Shareholder's Pro-Rata Share:</u>
Ordinary Earnings: Nil	Ordinary Earnings: Nil
Net Capital Gains: Nil	Net Capital Gains: Nil

U.S. shareholders are advised to consult with their tax advisors with respect to the calculation of their pro rata share of DBV's ordinary earnings and net short term and long-term capital gains, if any, for the taxable year.

- (3) The Summary of Annual Information of DBV is as follows:
- (a) Description of each class of shares: **American Depositary Shares ("ADS") representing 0.2 common shares**
 - (b) Total number of shares outstanding at year end: **102,854,801**
 - (c) Per share total value on December 31, 2024: **\$0.64**
- (4) The amount of cash and fair market value of other property distributed or deemed distributed by the Company to the Shareholder (other than in redemption of Class A shares) during the Company's taxable period specified in paragraph (1) is as follows:
- | | |
|--------------------------------|-----|
| Cash: | Nil |
| Fair Market Value of Property: | Nil |
- (5) The Company will permit the Shareholder to inspect and copy the Company's permanent books of account, records, and such other documents as may be maintained by the Company that are necessary to establish that PFIC ordinary earnings and net capital gain, as provided in Section 1293(e) of the Code, are computed in accordance with U.S. income tax principles, and to verify these amounts and the Shareholder's pro rata share thereof.

DBV Technologies S.A.

By: Virginie Boucinha, CFO

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The following additional information is supplied to enable the Shareholder to complete IRS Form 8621:
(Please note that a Shareholder may have additional filing disclosures, including but not limited to IRS Forms 926, 5471 and/or 8938, as a result of the Shareholder's investment in the Company. Please consult your tax advisor.)

Address of the Company:	107 avenue de la République 92320 Chatillon France
Taxpayer Identification Number of the Company	98-1467067
Country of Incorporation of the Company	France
Date of Incorporation	February 12, 2019
Tax Year of the Company	January 1, 2024, to December 31, 2024