

9.3 Statutory Auditors and person responsible for the Universal Registration Document

9.3.1 Statutory Auditors: identification and fees

9.3.1.1 Permanent Statutory Auditors

Ernst & Young et Autres

12, place des Saisons

92400 Courbevoie Paris-La Défense 1

Signatory partner: Nicolas Perlier (since fiscal year 2016)

Date of first appointment: August 19, 1999 (articles of incorporation)

Renewal: General Meeting of April 20, 2016

Date of expiry of term of office: at the end of the Ordinary General Meeting to be held on April 28, 2022 to approve the financial statements for the fiscal year ended December 31, 2021

KPMG SA

Tour Eqho

2, avenue Gambetta

CS 60055

92066 Paris-La Défense Cedex

Signatory partner: Régis Chemouny (since April 2020)

Date of first appointment: May 6, 2010

Renewal: General Meeting of April 20, 2016

Date of expiry of the term of office: at the end of the Ordinary General Meeting to be held on April 28, 2022 to approve the financial statements for the fiscal year ended December 31, 2021

9.3.1.2 Alternate Statutory Auditors

Auditex

Alternate Statutory Auditor for Ernst & Young et Autres

12, place des Saisons

92400 Courbevoie Paris-La Défense 1

Date of first appointment: May 6, 2010

Renewal: General Meeting of April 20, 2016

Date of expiry of the term of office: at the end of the Ordinary General Meeting to be held on April 28, 2022 to approve the financial statements for the fiscal year ended December 31, 2021

Salustro Reydel

Alternate Statutory Auditor for KPMG SA

Tour Eqho

2, avenue Gambetta

CS 60055

92066 Paris-La Défense Cedex

Date of first appointment: April 20, 2016

Date of expiry of the term of office: at the end of the Ordinary General Meeting to be held on April 28, 2022 to approve the financial statements for the fiscal year ended December 31, 2021

9.3.1.3 Fees for the Statutory Auditors and members of their networks covered by the Group

Years covered ⁽¹⁾ : December 31, 2021 and December 31, 2020

	Ernst & Young				KPMG SA			
	Amount (ex. tax)		%		Amount (ex. tax)		%	
	2021	2020	2021	2020	2021	2020	2021	2020
Recurring audit reviews								
Independent audits, certification, review of individual and consolidated financial statements ⁽²⁾								
● Mercialis SA (parent company)	167,500	161,500	63%	59%	167,500	161,500	86%	79%
● Fully consolidated subsidiaries	63,700	59,700	24%	22%	28,300	26,300	14%	13%
● Sustainability Performance Statements review	33,500	33,500	13%	12%		-		-
Non-recurring reviews								
● Mercialis SA - Interim dividend		5,000		2%		5,000		2%
● Subsidiaries - Interim dividend		1,500		1%		-		
● Mercialis - Various transactions ⁽³⁾		12,500		5%		12,500		6%
TOTAL	231,200	273,700	100%	100%	195,800	205,300	100%	100%

(1) For the period in question, these are the services performed in respect of a fiscal year taken into account in the income statement.

(2) Including the services of independent experts or members of the Statutory Auditors' network that they use in connection with the certification of financial statements.

(3) For 2020, corresponds to the fees related to the issuance of a comfort letter as part of a Euro 300 million bond issue, and for 2019, for fees relating to the application of IFRS 16.