

9.3 Statutory Auditors and person responsible for the Universal Registration Document

9.3.1 Statutory Auditors: identification and fees

9.3.1.1 Principal Statutory Auditors

Ernst & Young et Autres

12 place des Saisons

92400 Courbevoie Paris-La Défense 1

Signatory partner: Sylvain Lauria (since the 2022 fiscal year)

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

Renewal: General Meeting of April 28, 2022

Date of expiry of term of office: at the end of the Ordinary General Meeting to be held in 2028 to approve the financial statements for the fiscal year ended on December 31, 2027

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 28, 2022

Date of expiry of the term of office: at the end of the Ordinary General Meeting to be held in 2028 to approve the financial statements for the fiscal year ended on December 31, 2027

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

Fiscal years covered ⁽¹⁾: December 31, 2022 and December 31, 2021

	Ernst & Young				KPMG SA			
	Amount (ex. tax)		%		Amount (ex. tax)		%	
	2022	2021	2022	2021	2022	2021	2022	2021
Recurring audit reviews								
Independent audits, certification, review of individual and consolidated financial statements ⁽²⁾								
• Mercialys SA (parent company)	172,500	167,500	48%	63%	172,500	167,500	63%	86%
• Fully consolidated subsidiaries	63,800	63,700	18%	24%	30,100	28,300	11%	14%
• Sustainability Performance Statements review	52,850	33,500	15%	13%	-	-	-	-
Non-recurring reviews								
• Mercialys SA - Interim dividend								
• Subsidiaries - Interim dividend								
Mercialys - Various transactions ⁽³⁾	70,500		20%		70,500		26%	
TOTAL	231,200	264,700	100%	100%	273,100	195,800	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 2022, corresponds to the fees related to the issue of a comfort letter as part of a Euro 500 million bond issue, and for the review of the IT systems.