

09. ADDITIONAL INFORMATION

Statutory Auditors and person responsible for the Universal Registration Document

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)

Reappointment: 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 S.A.

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

Reappointment: 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 Statutory Auditors' fees and fees charged by members of their networks to the Group

Fiscal years covered ⁽¹⁾: years ended December 31, 2025 and December 31, 2024

	Ernst & Young				KPMG S.A.			
	Amount (ex. tax)		%		Amount (ex. tax)		%	
	2025	2024	2025	2024	2025	2024	2025	2024
Recurring audit reviews								
Independent audits, certification, review of individual and consolidated financial statements ⁽²⁾								
• Mercialis SA (parent company)	205,600	182,450	54%	54%	217,600	182,450	76%	70%
• Fully consolidated subsidiaries	93,100	69,700	24%	20%	41,300	37,050	14%	14%
• Sustainability Performance Statements review	54,400	47,090	14%	14%				
Non-recurring reviews								
• Mercialis – Interim dividend								
• Subsidiaries – Interim dividend								
Mercialis – Miscellaneous transactions ⁽³⁾	27,500	40,000	7%	12%	27,500	40,000	10%	15%
TOTAL	380,600	339,240	100%	100%	286,400	259,500	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⁾ In respect of 2025, this corresponds to fees relating to refinancing operations.