

### 9.2.3 Legal or arbitration proceedings

In the normal course of its business, Mercialys is involved in various legal or administrative proceedings and is subject to administrative checks. The Company sets aside provisions whenever a serious risk threatens to materialize before the end of the fiscal year, and it is possible to estimate its financial impact.

In the asset contributions made to Mercialys in October 2005, the Company was substituted for the contributing companies in connection with disputes involving such assets. In accordance with the contribution agreements entered into with the Company, the contributing companies concerned shall compensate Mercialys for any prejudice, loss, charge or

damage compensation the latter might incur in connection with such disputes.

The main dispute concerns problems relating to roads on a site on Reunion Island. Nevertheless, the risk seems insignificant, given that the amount to which the dispute relates makes up less than 1.7% of recurring earnings for 2019.

There are no other governmental, judicial or arbitration proceedings, including any pending proceedings known to the Company or threatening it, likely to have, or having had over the past 12 months, significant impacts on its financial position or profitability.

## 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 auditors

##### **Ernst & Young et Autres**

12, place des Saisons

92400 Courbevoie Paris-La Défense 1

Signatory partner: Nicolas Perlier (since the fiscal year 2016)

Date of first appointment: August 19, 1999 (bylaws)

Renewal: Annual General Meeting of April 20, 2016

Date of expiry of final term of office: at the end of the Ordinary General Meeting to be held in 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: Isabelle Goalec (since the fiscal year 2016)

Date of first appointment: May 06, 2010

Renewal: Annual 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 in 2022 to approve the financial statements for the fiscal year ended December 31, 2021

#### 9.3.1.2 Alternate auditors

##### **Auditex**

Alternate auditor for Ernst & Young et Autres

12, place des Saisons

92400 Courbevoie Paris-La Défense 1

Date of first appointment: May 06, 2010

Renewal: Annual 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 in 2022 to approve the financial statements for the fiscal year ended December 31, 2021

##### **Salustro Reydel**

Alternate 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 in 2022 to approve the financial statements for the fiscal year ended December 31, 2021

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

Years covered<sup>(1)</sup>: December 31, 2019 and December 31, 2018

	Ernst & Young				KPMG SA			
	Amount (ex. tax)		%		Amount (ex. tax)		%	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>Recurring audit reviews</b>								
Independent audits, certification, review of individual and consolidated financial statements <sup>(2)</sup>								
• Mercialis SA (parent company)	159,000	156,000	54%	49%	159,000	156,000	75%	68%
• Fully consolidated subsidiaries	58,800	65,100	20%	20%	25,900	25,500	12%	11%
• DPEF review	33,500	38,000	11%	12%	-	-	-	-
<b>Non-recurring reviews</b>								
• Mercialis SA - Interim dividend	5,000	5,000	2%	2%	5,000	5,000	2%	2%
• Subsidiaries - Interim dividend	37,500	37,500	13%	12%	20,000	25,000	9%	11%
• Mercialis - Various transactions <sup>(3)</sup>	3,000	17,500	1%	5%	3,000	17,500	1%	8%
<b>TOTAL</b>	<b>296,800</b>	<b>319,100</b>	<b>100%</b>	<b>100%</b>	<b>212,900</b>	<b>229,000</b>	<b>100%</b>	<b>100%</b>

(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 2019, corresponds to the fees related to the application of IFRS 16 and for 2018 to the issuance of a comfort letter as part of a Euro 300 million bond issue, as well as the review of the application of IFRS 9.