

### 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 pay Mercialys compensation for any prejudice, loss,

charge or damage 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 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: 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: Régis Chemouny (since April 2020)

Date of first appointment: May 6, 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 Statutory Auditors

##### **Auditex**

Alternate auditor for Ernst & Young et Autres

12, place des Saisons

92400 Courbevoie Paris-La Défense 1

Date of first appointment: May 6, 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 members of their networks covered by the Group

Years covered<sup>(1)</sup>: December 31, 2020 and December 31, 2019

	Ernst & Young				KPMG SA			
	Amount (ex. tax)		%		Amount (ex. tax)		%	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>Recurring audit reviews</b>								
Independent audits, certification, review of individual and consolidated financial statements <sup>(2)</sup>								
• Mercialys SA (parent company)	161,500	159,000	59%	54%	161,500	159,000	79%	75%
• Fully consolidated subsidiaries	59,700	58,800	22%	20%	26,300	25,900	13%	12%
• Statement of extra-financial performance review	33,500	33,500	12%	11%	-	-	-	-
<b>Non-recurring reviews</b>								
• Mercialys SA - Interim dividend	5,000	5,000	2%	2%	5,000	5,000	2%	2%
• Subsidiaries - Interim dividend	1,500	37,500	1%	13%	-	20,000	-	9%
• Mercialys - Various transactions <sup>(3)</sup>	12,500	3,000	5%	1%	12,500	3,000	6%	1%
<b>TOTAL</b>	<b>273,700</b>	<b>296,800</b>	<b>100%</b>	<b>100%</b>	<b>205,300</b>	<b>212,900</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 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.