

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 Egho

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

Fiscal years covered ⁽¹⁾: years ended December 31, 2023 and December 31, 2022

	Ernst & Young				KPMG SA			
	Amount (ex. tax)		%		Amount (ex. tax)		%	
	2023	2022	2023	2022	2023	2022	2023	2022
Recurring audit reviews								
Independent audits, certification, review of individual and consolidated financial statements ⁽²⁾								
• Mercialis SA (parent company)	175,400	172,500	61%	48%	175,400	172,500	81%	63%
• Fully consolidated subsidiaries	67,100	63,800	24%	18%	35,700	30,100	17%	11%
• Sustainability Performance Statements review	38,000	52,850	13%	15%				
Non-recurring reviews								
• Mercialis SA – Interim dividend								
• Subsidiaries – Interim dividend								
Mercialis – Miscellaneous transactions ⁽³⁾	5,500	70,500	2%	20%	5,000	70,500	2%	26%
TOTAL	285,500	359,650	100%	100%	216,100	273,100	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⁾ Corresponds in respect of 2023 to fees related to the due diligence on an acquisition project.