

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 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

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, 2024 and December 31, 2023

	Ernst & Young				KPMG S.A.			
	Amount (ex. tax)		%		Amount (ex. tax)		%	
	2024	2023	2024	2023	2024	2023	2024	2023
Recurring audit reviews								
Independent audits, certification, review of individual and consolidated financial statements ⁽²⁾								
• Mercialis SA (parent company)	182,450	175,400	54%	61%	182,450	175,400	70%	81%
• Fully consolidated subsidiaries	69,700	67,100	20%	24%	37,050	35,700	14%	17%
• Sustainability Performance Statements review	47,090	38,000	14%	13%				
Non-recurring reviews								
• Mercialis – Interim dividend								
• Subsidiaries – Interim dividend								
Mercialis – Miscellaneous transactions ⁽³⁾	40,000	5,000	12%	2%	40,000	5,000	15%	2%
TOTAL	339,240	285,500	100%	100%	259,500	216,100	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⁾ In respect of 2024, this corresponds to fees relating to refinancing operations.