

## 6.6 REPORT BY ONE OF THE STATUTORY AUDITORS, APPOINTED AS THE INDEPENDENT THIRD PARTY, ON THE CONSOLIDATED NON-FINANCIAL STATEMENT

For the year ended December 31, 2019

To the Annual General Meeting,

In our capacity as Statutory Auditor of your company (hereinafter the “entity”), appointed as independent third party, and accredited by the French Accreditation Committee (*Comité Français d’Accréditation* or COFRAC) under number 3-1049<sup>(1)</sup>, we hereby report to you on the consolidated non-financial statement for the year ended December 31, 2019 (hereinafter the “Statement”), included in the Group Management Report pursuant to the requirements of articles L.225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

### Responsibility of the entity

The Management Board’s is responsible for preparing the Statement, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators.

The Statement has been prepared in accordance with the entity’s procedures (hereinafter the “Guidelines”), the main elements of which are presented in the Statement and available upon request at the entity’s head office.

### Independence and quality control

Our independence is defined by the requirements of article L.822-11-3 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality

control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and French professional guidance.

### Responsibility of the Statutory Auditors, appointed as the independent third party on the consolidated non-financial statement

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- ◆ the compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code;
- ◆ the fairness of the information provided in accordance with article R.225-105 I, 3° and II of the French Commercial Code, *i.e.*, the outcomes, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the “Information”).

However, it is not our responsibility to comment on the entity’s compliance with other applicable legal and regulatory requirements, in particular the French duty of care law and anti-corruption and tax avoidance legislation nor on the compliance of products and services with the applicable regulations.

(1) Accreditation scope available at [www.cofrac.fr](http://www.cofrac.fr)

## Nature and scope of our work

The work described below was performed in accordance with the provisions of Article A.225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes or CNCC*) applicable to such engagements and with ISAE 3000<sup>(1)</sup>:

- ◆ we obtained an understanding of all the consolidated entities' activities, and the description of the principal risks associated;
- ◆ we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- ◆ we verified that the Statement includes each category of social and environmental information set out in article L.225-102-1 III as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- ◆ we verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks and includes, where applicable, an explanation for the absence of the information required under article L.225-102-1 III, paragraph 2 of the French Commercial Code;
- ◆ we verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- ◆ we referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented,
  - corroborate the qualitative information (actions and results) that we considered the most important presented in the Appendix. For certain risks<sup>(2)</sup> our work was carried out at the level of the consolidating entity, for other risks, work was carried out at the level of the consolidating entity and in a selection of entities;
- ◆ we verified that the Statement covers the scope of consolidation, *i.e.* all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- ◆ we obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- ◆ for the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix, we implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data,
  - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities<sup>(3)</sup> and covers between 36% and 56% of the consolidated data selected for these tests;
- ◆ we assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

We believe that the work carried out, based on our professional judgment, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

## Means and resources

Our work was carried out by a team of five people between November 2019 and March 2020 and took a total of five weeks.

We were assisted in our work by our specialists in sustainable development and corporate social

responsibility. We conducted around ten interviews with the people responsible for preparing the Statement, representing, in particular, the tax, risk management, compliance, human resources and environment departments.

## Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the non-financial statement is not presented in accordance with the

applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

(1) ISAE 3000: international standard on assurance engagements other than audits or reviews of historical financial information.

(2) Qualitative information (actions and results) considered the most important and presented in the Appendix.

(3) Coface France, Coface Poland.

## Comment

Without modifying our conclusion and in accordance with article A. 225-3 of the French Commercial Code, we have the following comment:

In accordance with the methodological note presented in the chapter "Reporting frameworks and methodology", the Group kept expanding the reporting perimeter for

environmental and social KPIs. Excluding the total headcount which is communicated at Group level, the 2019 reporting covers 47% of headcount and 59% of the turnover.

Paris-La Défense, on April 8<sup>th</sup> 2020  
KPMG S.A.

**French original signed by**

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*Partner*  
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### Appendix 1

#### Qualitative information (actions and results) considered most important

Attracting and retaining talent

Diversity and equal opportunities

Training to adapt employees' skills

Risks relating to corruption

Risks relating to tax evasion

#### Key performance indicators and other quantitative results considered most important

Workforce at 31/12 and breakdown by gender and type of contract

Percentage of female managers

Number of new hires on permanent and fixed-term contracts

Number of redundancies

Number of people trained

Number of hours of training

Energy consumption (electricity and gas)

CO<sub>2</sub> emissions related to energy consumption

CO<sub>2</sub> emissions related to fuel consumption

CO<sub>2</sub> emissions from rail and air travel