

LAGARDERE S.C.A.

Attestation by the Statutory Auditors on the information provided under Article L. 225–115–5 of the French Commercial Code relating to the global amount of payments made pursuant to 1 and 4 of Article 238 bis of the General Taxation Code

Financial year ending 31 December 2016

ERNST & YOUNG et Autres

1/2, PLACE DES SAISONS 92400 COURBEVOIE - PARIS-LA DÉFENSE 1

SOCIÉTÉ PAR ACTIONS SIMPLIFIÉE

AU CAPITAL VARIABLE

MAZARS

TOUR EXALTIS - 61, RUE HENRI REGNAULT - 92400 COURBEVOIE

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SOCIÉTÉ ANONYME D'EXPERTISE COMPTABLE ET DE COMMISSARIAT AUX COMPTES

CAPITAL DE 8 320 000 EUROS - RCS NANTERRE B 784 824 153

LAGARDERE S.C.A..

Siège Social : 4, rue de Presbourg - 75116 PARIS
Société en Commandite par Actions au capital de 799.913.044,60 €
N° Siren : 320 366 446

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Financial year ending 31 December 2016

LAGARDERE S.C.A.

*Financial year ending
31 December 2016*

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Shareholders' General Meeting held to approve the financial statements for the year ending 31 December 2016

This is a free translation into English of a report issued in the French language and is provided solely for the convenience of English - speaking users. This report should be read in conjunction with, and construed in accordance with, French Law and professional auditing standards applicable in France

To the Partners,

In our capacity as Statutory Auditors of the Company and pursuant to Article L. 225–115–5 of the French Commercial Code (*Code de commerce*), we have prepared this attestation on the information relating to the global amount of payments made pursuant to 1 and 4 of Article 238 bis of the General Taxation Code (*Code Général des Impôts*) in the financial year ending 31 December 2016, as set out in this document.

Preparation of this information is the responsibility of the Managing Partners of Lagardère SCA. Our role is to attest this information.

As part of our statutory audit work, we have carried out an audit of the annual accounts of the Company for the financial year ending 31 December 2016. The purpose of our audit, carried out in accordance with professional standards applicable in France, was to express an opinion on the annual accounts as a whole, and not on the specific items of those accounts used to determine the global amount of payments made pursuant to 1 and 4 of Article 238 bis of the General Taxation Code. Consequently, we did not carry out our audit tests and sampling for that purpose and we express no opinion on those items in isolation.

We have carried out the procedures we considered necessary for this task pursuant to the professional standards of the French national auditing body (*Compagnie Nationale des Commissaires aux Comptes*). Those procedures, which constitute neither an audit

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*Financial year ending
31 December 2016*

nor a limited review, involve making the necessary reconciliations between the global amount of payments made pursuant to 1 and 4 of Article 238 bis of the General Taxation Code and the books of account in which that amount is recorded, and verifying that it was consistent with the information used as the basis for preparation of the financial statements for the year ending 31 December 2016.

On the basis of our work, we have no observations to make on the consistency between the global amount of payments made pursuant to 1 and 4 of Article 238 bis of the General Taxation Code as stated in the attached document and amounting to € 503,000.00, and the books of account used as the basis for preparation of the financial statements for the year ending 31 December 2016.

This attestation certifies the global amount of payments made pursuant to 1 and 4 of Article 238 bis of the General Taxation Code within the meaning of Article L. 225-115-5 of the French Commercial Code.

It has been prepared for your attention in the context specified in the first paragraph above and must not be used, distributed or referred to for other purposes.

Paris-La Défense and Courbevoie, 11th April 2017

The statutory auditors,

ERNST & YOUNG et Autres

BRUNO BIZET

MAZARS

THIERRY BLANCHETIER