

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 2017

ERNST & YOUNG et Autres

TOUR FIRST
TSA 14444
92037 PARIS-LA DEFENSE CEDEX

S.A.S. A CAPITAL VARIABLE
438 476 913 R.C.S. NANTERRE

MAZARS

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SOCIETE ANONYME D'EXPERTISE COMPTABLE ET DE COMMISSARIAT AUX COMPTES A DIRECTOIRE ET
CONSEIL DE SURVEILLANCE
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 2017

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Shareholders' General Meeting held to approve the financial statements for the year ending 31 December 2017

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 General Meeting of the company Lagardère S.C.A.,

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 2017, 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 2017. 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 nor a limited review, involve making the necessary reconciliations between the global

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*Financial year ending
31 December 2017*

amount of payments made pursuant to paragraphs 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 2017.

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 € 424,000.00, and the books of account used as the basis for preparation of the financial statements for the year ending 31 December 2017.

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.

This attestation has been prepared solely for your attention within the context described above and may not be used, circulated or quoted for any other purpose. If you would like this report to be distributed to a third party for a purpose other than that for which it is intended, you will need to request our prior approval in writing. We will then determine the terms and conditions for its distribution. We assume or take no responsibility towards the third party to whom the report has been distributed or made available.

LAGARDERE S.C.A.

Paris-La Défense and Courbevoie, 3th April 2018

*Financial year ending
31 December 2017*

The statutory auditors,

ERNST & YOUNG et Autres

BRUNO BIZET

MAZARS

THIERRY BLANCHETIER
