

ANHANG

COMPANY A (CAC 40)

Scope : Latest FY audit fees	Deliverables	Budget in K€ translated in %					Of which additional work
		Total	Local	Coord	Conso	Mother company	
Coordination							
Audit risks assessment							
• at country level	Audit approach memorandum	2,20%	2,20%				
• at group level		0,29%		0,29%			0,14%
Audit instructions							
• at group level	Audit instructions (one common set)	0,15%		0,15%			0,08%
Budget negotiation							
• by country	Audit proposal (one common set)	0,44%	0,44%				
• at group level		0,15%		0,15%			0,07%
Group coordination							
• HY limited review	HY, IC, YE meetings	0,50%		0,50%			0,22%
• IC review		0,22%		0,22%			0,10%
• YE audit		0,75%		0,75%			0,35%
	Total	4,69%	2,64%	2,05%			0,82%
Audit							
• locally by country	HY, IC, YE memorandum (one common portal of coordination and one common set of reports)	88,12%	88,12%				
• mother company		0,33%				0,33%	
cross review							
• mother company		0,04%		0,04%			0,04%
• countries		0,44%		0,44%			0,44%
• transversal matters and major issues		0,26%		0,26%			0,26%
	Total	89,18%	88,12%	0,73%	0,00%	0,33%	0,73%
Consolidation							
• audit of consolidation and specific topics		4,02%			4,02%		
• common progress meetings at corporate level (preparation included)		0,51%		0,51%			0,26%
• cross review of consolidation paper		0,22%		0,22%			0,22%
• review of Notes to financial statements		0,51%		0,51%			0,26%
• review of DDR		0,37%		0,37%			0,18%
	Total	5,64%	0,00%	1,61%	4,02%	0,00%	0,91%
Audit reports issuance							
• mother company diligences		0,07%				0,07%	0,06%
• consolidated financial statements diligences		0,22%		0,22%			0,22%
• special audit reports		0,05%		0,01%		0,04%	0,05%
• Board meetings & audit committee meetings		0,12%		0,12%			0,12%
• shareholder general meetings		0,02%		0,02%			0,02%
	Total	0,49%	0,00%	0,38%	0,00%	0,11%	0,49%
	TOTAL	100,00%	90,76%	4,78%	4,02%	0,44%	2,95%

COMPANY B (CAC 40)

Scope : Latest FY audit fees	Deliverables	Budget in K€ translated in %						Of which additional works
		Total	Local	Sector	Coord	Conso	Mother company	
Coordination								
Audit risks assessment								
• at sector level	Audit approach memorandum	0,34%		0,34%				
• at country level		3,41%	3,41%					
• at group level		0,34%			0,34%			0,17%
Audit instructions								
• at sector level	Audit instructions (one common set)	0,20%		0,20%				
• at group level		0,14%			0,14%			0,07%
Budget negotiation								
• by country	Audit proposal (one common set)	0,41%	0,41%					
• At group level		0,31%			0,31%			0,15%
Sector coordination								
• HY limited review	HY, IC, YE memorandum (one common portal of coordination and one common set of reports)	3,96%		3,41%	0,55%			
• IC review		3,75%		3,41%	0,34%			
• YE audit		5,46%		4,37%	1,09%			
Group coordination								
• HY limited review	HY, IC, YE meetings	0,60%			0,60%			0,30%
• IC review		0,33%			0,33%			0,16%
• YE audit		1,04%			1,04%			0,34%
	Total	20,29%	3,82%	11,74%	4,74%			1,20%
Audit								
• locally by sectors		67,88%	67,88%					
• mother company		0,31%					0,31%	
cross review								
• countries (France / UK / Switz / Germany)	HY, IC, YE memorandum (one common portal of coordination and one common set of reports)	0,43%			0,43%			0,43%
• mother company		0,15%			0,15%			0,15%
• transversal matters and major issues		0,18%			0,18%			0,19%
	Total	68,95%	67,88%	0,00%	0,76%	0,00%	0,31%	0,76%
Consolidation								
• audit of consolidation and specific topics		8,26%				8,26%		
• common weekly progress meetings at corporate level (preparation included)		0,82%			0,82%			0,27%
• cross review of consolidation paper		0,36%			0,36%			0,36%
• review of Notes to financial statements		0,48%			0,48%			0,25%
• review of DDR		0,34%			0,34%			0,18%
	Total	10,26%	0,00%	0,00%	2,00%	8,26%	0,00%	1,06%
Audit reports issuance								
• mother company diligences		0,11%			0,04%		0,07%	0,11%
• consolidated financial statements diligences		0,20%			0,20%			0,21%
• special audit reports		0,05%			0,01%		0,03%	0,05%
• Board meetings & audit committee meetings		0,11%			0,11%			0,11%
• shareholder general meetings		0,03%			0,03%			0,03%
	Total	0,50%	0,00%	0,00%	0,40%	0,00%	0,10%	0,49%
	TOTAL	100,00%	71,70%	11,74%	7,89%	8,26%	0,41%	3,52%