

7.10 Persons responsible for auditing the financial statements

7.10.1 BPCE and Groupe BPCE

PricewaterhouseCoopers Audit

63, rue de Villiers
92208 Neuilly-sur-Seine Cedex

KPMG Audit

Département de KPMG SA
1, cours Valmy
92923 Paris La Défense Cedex

Mazars

61, rue Henri-Regnault
92075 Paris La Défense Cedex

PRICEWATERHOUSECOOPERS AUDIT

The General Meeting of CEBP (whose name was changed to BPCE following its Combined Ordinary and Extraordinary General Meeting of July 9, 2009) of July 2, 2009, voting under the conditions of quorum and majority applicable to an Ordinary General Meeting, decided to appoint PricewaterhouseCoopers Audit for a period of six fiscal years, *i.e.* until the Ordinary General Shareholders' Meeting to be held in 2015, convened to approve the financial statements for the year ended December 31, 2014.

PricewaterhouseCoopers Audit is represented by Mrs Agnès Husherr and Mrs Anik Chaumartin.

Alternate Statutory Auditor appointed by the Combined Ordinary and Extraordinary General Meeting of July 9, 2009: Étienne Boris, residing at 63, rue de Villiers, 92208 Neuilly-sur-Seine Cedex, for a period of six fiscal years, *i.e.* until the Ordinary General Shareholders' Meeting to be held in 2015, convened to approve the financial statements for the year ended December 31, 2014.

KPMG AUDIT

The General Meeting of CEBP (whose name was changed to BPCE following its Combined Ordinary and Extraordinary General Meeting of July 9, 2009) of July 2, 2009, voting under the conditions of quorum and majority applicable to an Ordinary General Meeting, decided to appoint KPMG Audit for a period of six fiscal years, *i.e.* until the Ordinary General Shareholders' Meeting to be held in 2015, convened to approve the financial statements for the year ended December 31, 2014.

KPMG Audit is represented by Mrs Marie-Christine Jolys and Mr Fabrice Odent.

Alternate Statutory Auditor: Isabelle Goalec, residing at 1, cours Valmy, 92923 Paris La Défense Cedex, for a period of six fiscal years, *i.e.* until the Ordinary General Shareholders' Meeting to be held in 2015, convened to approve the financial statements for the year ended December 31, 2014.

MAZARS

Mazars was appointed directly in the initial bylaws of GCE Nao, at the time of its incorporation, (whose name was changed to CEBP by decision of the sole shareholder on April 6, 2009 and then BPCE following the Combined Ordinary and Extraordinary General Meeting of CEBP on July 9, 2009) following the authorization given by the Management Board of Caisse Nationale des Caisses d'Epargne to its Chairman to sign the bylaws of GCE Nao and all instruments necessary for its incorporation. The term of this appointment is six years, *i.e.* until the Ordinary General Shareholders' Meeting to be held in 2013, convened to approve the financial statements for the year ended December 31, 2012.

Mazars is represented by Michel Barbet-Massin and Charles De Boisriou.

Alternate Statutory Auditor: Anne Veaute, residing at 61, rue Henri Regnault, 92075 Paris La Défense Cedex, for a period of six fiscal years, *i.e.* until the Ordinary General Shareholders' Meeting to be held in 2013, convened to approve the financial statements for the year ended December 31, 2012. PricewaterhouseCoopers Audit (642010045 RCS Nanterre), KPMG Audit (775726417 RCS Paris) and Mazars (784824153 RCS Nanterre) are registered as Statutory Auditors, members of the Compagnie Régionale des Commissaires aux Comptes de Versailles and under the authority of the Haut Conseil du Commissariat aux Comptes.

7.10.2 Fees paid to the Statutory Auditors

Including non-deductible taxes, expenses and out-of-pocket expenses. <i>Excl. tax, in thousands of euros</i>	PricewaterhouseCoopers Audit				Mazars				KPMG			
	2009		2008 pro forma		2009		2008 pro forma		2009		2008 pro forma	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Audit												
Statutory audit, review of parent company and consolidated financial statements	3,360	58%	3,333	80%	4,238	93%	3,741	87%	5,758	95%	4,737	79%
• Issuer ^(*)	231	4%	0	0%	231	5%	3	0%	233	4%	0	0%
• Fully consolidated subsidiaries	3,396	55%	3,328	80%	4,007	88%	3,738	87%	5,525	91%	4,737	79%
• Proportionately consolidated subsidiaries	3	0%	5	0%	0	0%	0	0%	0	0%	0	0%
Other audit procedures and incidental assignments relating directly to the statutory audit engagement	1,373	22%	81	2%	226	5%	136	3%	217	4%	658	11%
• Issuer ^(*)	141	2%	0	0%	140	3%	4	0%	203	3%	0	0%
• Fully consolidated subsidiaries	1,232	20%	81	2%	86	2%	132	3%	14	0%	658	11%
• Proportionately consolidated subsidiaries	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
SUB-TOTAL	5,003	80%	3,414	82%	4,464	98%	3,877	90%	5,975	99%	5,396	90%
Other services provided by members of the Statutory Auditors' networks to fully consolidated subsidiaries												
Tax, legal and payroll	455	7%	39	1%	0	0%	62	1%	23	0%	108	2%
Other	764	12%	719	17%	77	2%	367	9%	44	1%	516	9%
SUB-TOTAL	1,219	20%	758	18%	77	2%	429	10%	67	1%	624	10%
TOTAL	6,222	100%	4,171	100%	4,541	100%	4,306	100%	6,042	100%	6,020	100%

(*) This amount does not include fees relating to the creation of BPCE, which were written off against the issue premium.

Fees received relate to the BPCE SA group.