

# 5.5 REPORT OF THE INDEPENDENT THIRD-PARTY VERIFICATION BODY ON THE CONSOLIDATED SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION CONTAINED IN THE MANAGEMENT REPORT

To the Shareholders,

In our capacity as independent third-party verification body, member of the Mazars network, Statutory Auditors of Rubis, accredited by COFRAC under number 3-1058<sup>(1)</sup>, we hereby present our report on the consolidated social, environmental and societal information for the year ended December 31, 2014, presented in the management report (hereinafter the "CSR information"), pursuant to the provisions of Article L. 225-102-1 of the French Commercial Code (*Code de commerce*).

## Responsibility of the Company

It is the role of the Management to prepare a management report including the CSR information referred to in Article R. 225-105-1 of the French Commercial Code, in accordance with the CSR reporting protocol used by the Company (hereinafter the "framework"), as summarized in the management report and available on request at the registered office of the Company.

## Independence and quality control

Our independence is defined by regulatory requirements, the Code of ethics of our profession (*Code de déontologie*) and Article L. 822-11 of the French Commercial Code. We have also implemented a comprehensive system of quality control including documented policies and procedures to ensure compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Responsibility of the independent third-party verification body

It is our role, on the basis of our work:

- to attest that the required CSR information is present in the management report or, if the CSR information is not presented, that an appropriate explanation is given, pursuant to the third paragraph of Article R. 225-105 of the French Commercial Code (Certification of presentation of CSR information);
- to express a conclusion of limited assurance that the required CSR information, taken as a whole, is presented fairly in all material aspects, in accordance with the framework (reasoned opinion on the fairness of the CSR information).

Our work was carried out by a team of 4 people between December 2014 and early April 2015, over a period of approximately 6 weeks. We conducted the work described below in accordance with the professional standards applicable in France and the Order of May 13, 2013 determining the conditions under which the independent third-party verification body conducts its assignment and, as regards the reasoned fairness opinion, to international standard ISAE 3000<sup>(2)</sup>.

## 1. CERTIFICATION OF PRESENTATION OF CSR INFORMATION

We reviewed, based on interviews with the heads of the departments concerned, the presentation of sustainable development guidelines based on the social and environmental consequences of the Company's activities and its social commitments and, where appropriate, ensuing actions or programs.

We compared the CSR information presented in the management report with the list provided in Article R. 225-105-1 of the French Commercial Code.

(1) The scope of which is available on [www.cofrac.fr](http://www.cofrac.fr).

(2) ISAE 3000 – Assurance engagements other than audits or reviews of historical financial information.

Where certain consolidated information was not presented, we verified that an appropriate explanation was given, in accordance with Article R. 225-105, paragraph 3, of the French Commercial Code.

We verified that the CSR information covers the consolidated scope, namely the Company and its subsidiaries within the meaning of Article L. 233-1 and the companies it controls within the meaning of Article L. 233-3 of the French Commercial Code.

Based on this work, we certify the presence of the required CSR information in the management report.

## 2. REASONED OPINION ON THE FAIRNESS OF THE CSR INFORMATION

### Nature and scope of our work

We conducted approximately 10 interviews with the people responsible for preparing the CSR information in the departments overseeing the procedures for collecting information and, as necessary, the managers of internal control and risk management procedures, in order to:

- assess the appropriateness of the framework with respect to its pertinence, comprehensiveness, reliability, neutrality and understandability, taking best industry practice into account where necessary;
- verify the implementation of a process for collecting, compiling, processing and checking the completeness and consistency of the CSR information, and obtaining an understanding of internal control and risk management procedures relating to the preparation of the CSR information.

We determined the nature and extent of our tests and inspections on the basis of the nature and importance of the CSR information in relation to the Company's characteristics, the social and environmental challenges of its business, its guidelines on sustainable development and best practice in the industry. For the CSR information we considered most important<sup>(1)</sup>:

- at the CSR management level, we consulted documentary sources and conducted interviews to corroborate the qualitative information (organization, policies and initiatives), analyzed the quantitative information, verified the calculation and consolidation of figures using sampling techniques, and verified its consistency and uniformity with the other information contained in the management report;
- at the level of a representative sample of entities selected<sup>(2)</sup> on the basis of their activity and contribution to the consolidated indicators, their location and risk analysis, we conducted interviews to verify the correct application of procedures, and implemented detailed tests on a sample basis, checking calculations and reconciling justifying documents.

The sample selected in this way represents an average of 31% of employees.

We assessed the consistency of other consolidated CSR information on the basis of our knowledge of the Company.

Lastly, we assessed the pertinence of the explanations, if any, for the total or partial absence of certain information.

We believe that the sampling methods and sample sizes we used, exercising our professional judgment, allow us to formulate a limited assurance opinion. A higher level of assurance would have required a more extensive review. Because of the use of sampling techniques, as well as other limits inherent in the operation of any information and internal control system, the risk of failing to detect a material misstatement in the CSR information cannot be entirely eliminated.

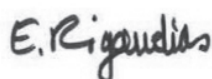
### Conclusion

Based on our work, we did not identify any material anomalies liable to call into question the fact that the CSR information, taken together, is presented truthfully, in accordance with the framework.

Paris La Défense, April 20, 2015

The independent third-party verification body

Mazars SAS



Emmanuelle Rigaudias

CSR governance/Sustainable development partner

(1) Total workforce, percentage of women hired, absenteeism, percentage of employees trained, frequency rate of accidents, number of new shares reserved for employees.

(2) Rubis Terminal France, Rubis Antilles Guyane, Vitogaz.