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## **Onxeo**

Annual General Meeting to approve the financial statements for the year ended December 31, 2016

**Statutory auditors' report on  
related party agreements and commitments**

**GRANT THORNTON**  
*Membre français de Grant Thornton International*  
29, rue du Pont  
92200 Neuilly-sur-Seine  
S.A. au capital de € 2.297.214

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

**ERNST & YOUNG Audit**  
1/2, place des Saisons  
92400 Courbevoie - Paris-La Défense 1  
S.A.S. à capital variable

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

## **Onxeo**

Annual General Meeting to approve the financial statements for the year ended December 31, 2016

### **Statutory auditors' report on related party agreements and commitments**

To the shareholders,

In our capacity as statutory auditors of your Company, we hereby report on certain related party agreements and commitments.

We are required to inform you, on the basis of the information provided to us, of the terms and conditions of those agreements and commitments indicated to us, or that we may have identified in the performance of our engagement, as well as the reasons why they benefit the company. We are not required to comment as to whether they are beneficial or appropriate or to ascertain the existence of any such agreements and commitments. It is your responsibility, in accordance with article R. 225-31 of the French Commercial Code (*Code de commerce*), to evaluate the benefits resulting from these agreements and commitments prior to their approval.

In addition, we are required, where applicable, to inform you in accordance with article R. 225-31 of the French Commercial Code (*Code de commerce*) concerning the implementation, during the year, of the agreements and commitments already approved by the Annual General Meeting.

We performed those procedures which we considered necessary to comply with professional guidance issued by the national auditing body (*Compagnie nationale des commissaires aux comptes*) relating to this type of engagement. These procedures consisted in verifying that the information provided to us is consistent with the documentation from which it has been extracted.

### **Agreements and commitments submitted for approval by the Annual General Meeting**

We hereby inform you that we have not been advised of any agreement or commitment authorized during the year to be submitted to the approval of the Annual General Meeting pursuant to Article L. 225-28 of the French Commercial Code (*Code de commerce*).

## Agreements and commitments already approved by the Annual General Meeting

In accordance with Article R. 225-30 of the French Commercial Code (*Code de commerce*), we have been advised that the implementation of the following agreements and commitments which were approved by the Annual General Meeting in prior years continued during the year.

### **With PJJ Conseils E.U.R.L.**

#### *Person concerned*

Mr. Patrick Langlois, Chairman of Onxeo's Board of Directors until January 22, 2016 and Managing Partner of PJJ E.U.R.L. Councils.

#### *Nature, purpose and conditions*

Consulting contract between your Company and the company PJJ Conseils E.U.R.L. authorized by the board of directors on July 17, 2012.

This agreement covers the benefits of strategic advice and communication within the development strategy and the creation of value for your Company.

Under this agreement, your Company recognized as expenses in the amount of € 2,000 excluding taxes as at December 31, 2016.

This agreement ended on January 22, 2016, when Mr. Patrick Langlois resigned from his position of Administrator and Chairman of your Company's board of directors.

Neuilly-sur-Seine et Paris-La Défense, April 5, 2017

The Statutory Auditors  
*French original signed by*

GRANT THORNTON  
*Membre français de Grant Thornton International*

ERNST & YOUNG Audit

Jean-Pierre Colle Samuel Clochard

Franck Sebag