

REPORT OF THE INDEPENDENT THIRD-PARTY VERIFICATION BODY REGARDING CONSOLIDATED SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION PRESENTED IN THE MANAGEMENT REPORT

To the Shareholders,

In our capacity as independent body, whose request for accreditation has been approved by COFRAC, and as a member of the network of a Statutory Auditor of Rubis, we hereby present our report on the consolidated social, environmental and societal information for the year ended December 31, 2013, 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 containing 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.

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 the applicable legal and regulatory requirements.

Responsibility of the independent 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, in case of omission, that an appropriate explanation is given in accordance with the third paragraph of Article R. 225-105 of the French Commercial Code (Attestation of presentation of CSR Information);
- ◆ to express limited assurance that the CSR Information, taken together, is presented in all material respects in a true manner, in accordance with the Framework (Reasoned opinion on the fairness of CSR Information).

Our work was carried out by a team of between five and seven people between December 2013 and April 2014, over a period of approximately 15 weeks. We called upon our CSR experts to assist us in the performance of our work.

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 body conducts its assignment.

1. ATTESTATION 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.

In the absence of certain consolidated information, 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, within the limits set out in the methodological note in the section headed "Methodological note" in the Management report.

On the basis of our work, and taking into account the caveats mentioned above, we attest that the required CSR Information is present in the Management report.

2. REASONED OPINION ON THE FAIRNESS OF THE CSR INFORMATION

Nature and scope of our work

We conducted six interviews with the people responsible for the preparation of the CSR Information from the departments in charge of the process of gathering information and, where applicable, responsible for internal control procedures and risk management to:

- ◆ assess the appropriateness of the Framework as regards its pertinence, completeness, reliability, neutrality, clarity, taking into consideration, where applicable, best practices in the sector;
- ◆ 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⁽¹⁾:

- ◆ at the level of the consolidating entity and consolidated entities, we consulted documentary sources and conducted interviews to corroborate qualitative information (organization, policies, actions), we implemented analytical procedures on quantitative information and verified, on a test basis, data calculations and consolidation, and checked their consistency and uniformity with the other information contained in the Management report;
- ◆ at the level of a representative sample of entities⁽²⁾ selected 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 identify any omissions, and implemented detailed tests on a sample basis, checking calculations and reconciling justifying documents. The sample selected in this way represents 25% of employees.

We assessed the consistency of the 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 omission 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 not detecting 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.

Comment

Without qualifying our above conclusion, we draw your attention to the following point:

The definition of certain CSR Information should be clarified to ensure uniform application within the entities.

Courbevoie, April 16, 2014
The independent body,

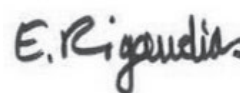
MAZARS



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

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