

KPMG AUDIT IS

Tour Egho
2 avenue Gambetta,
92066 Paris La Défense Cedex
France

DELOITTE & ASSOCIES

185, avenue Charles de Gaulle
92200 Neuilly-sur-Seine
France

VINCI

French public limited company

(Société Anonyme)

Attestation of the Statutory Auditors on the
information provided in the context of
Article L.225-115-5 of the French
Commercial Code relating to the total
amount of payments made pursuant to
paragraphs 1 and 4 of Article 238 bis of the
French General Taxation Code

This is a free translation into English of a report issued in the French language and is provided solely for the convenience of English-speaking users.

This report should be read in conjunction with, and construed in accordance with, French Law and professional auditing standards applicable in France.

Shareholders' General Meeting convened to approve the
financial statements for the financial year ended 31 December
2016

VINCI

French public limited company (*Société Anonyme*)
1 cours Ferdinand de Lesseps - 92851 Rueil Malmaison Cedex

This report contains four pages

Ref: PB-171-041

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France

VINCI

French public limited company (*Société Anonyme*)

Head office: 1 cours Ferdinand de Lesseps - 92851 Rueil Malmaison Cedex

Authorised share capital: €1,473,263,800

Attestation of the Statutory Auditors on the information provided in the context of Article L.225-115-5 of the French Commercial Code relating to the total amount of payments made pursuant to paragraphs 1 and 4 of Article 238 bis of the French General Taxation Code

Shareholders' General Meeting convened to approve the financial statements for the financial year ended 31 December 2016

To the Shareholders,

In our capacity as Statutory Auditors of your Company and pursuant to Article L.225-115-5 of the French Commercial Code (*Code de commerce*), we have prepared this attestation on the information appearing in the attached document relating to the total amount of payments made pursuant to paragraphs 1 and 4 of Article 238 bis of the French General Taxation Code in the financial year ended 31 December 2016.

Preparation of this information is the responsibility of the Executive Vice-President of the Company. Our role is to attest this information.

As part of our statutory audit work, we have carried out an audit of the parent company financial statements for the financial year ended 31 December 2016. The purpose of our audit, carried out in accordance with professional standards applicable in France, was to express an opinion on the parent company financial statements as a whole, and not on the specific items of those financial statements used to determine the total amount of payments made pursuant to paragraphs 1 and 4 of Article 238 bis of the French General Taxation Code. Consequently, we did not carry out our audit tests and sampling for that purpose and we express no opinion on those items in isolation.

We have carried out the procedures we considered necessary for this task in accordance with the professional standards of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*). Those procedures, which constitute neither an audit nor a limited review, involve making the necessary reconciliations between the total amount of payments made pursuant to paragraphs 1 and 4 of Article 238 bis of the French General Taxation Code and the accounts from which the figure was calculated, and checking that it is consistent with the information used to prepare the parent company financial statements for the financial year ended 31 December 2016.

Based on our work, we have no observations to make on the consistency between the total amount of payments made pursuant to paragraphs 1 and 4 of Article 238 bis of the French General Taxation Code as stated in the attached document and amounting to €810,000, and the books of account used as the basis for preparation of the parent company financial statements for the financial year ended 31 December 2016.

This attestation is a substitute for certification of the total amount of payments made pursuant to paragraphs 1 and 4 of Article 238 bis of the French General Taxation Code within the meaning of Article L.225-115-5 of the French Commercial Code.

It has been prepared for your attention in the context specified in the first paragraph above and must not be used, distributed or referred to for other purposes.

The Statutory Auditors

Paris La Défense and Neuilly sur Seine, 16 March 2017

KPMG Audit IS

Deloitte & Associés

Jay Nirsimloo Philippe Bourhis

Alain Pons Marc de Villartay