

[Logo: Grant Thornton  
Grant Thornton Lux Audit S.A.]

**To the shareholders of  
Solutions 30 S.E.  
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**REPORT OF THE *RÉVISEUR D'ENTREPRISES AGRÉÉ*  
(APPROVED STATUTORY AUDITOR'S REPORT)**

**Report on the consolidated accounts**

Pursuant to the mandate granted by the General Meeting of Shareholders of 15 May 2015, we carried out the audit of the attached consolidated accounts of Solutions 30 S.E. and its subsidiaries comprising the consolidated balance sheet at 31 December 2015 as well as the consolidated profit and loss accounts for the financial year ending on that date and a summary of the principal accounting methods and other explanatory notes.

**Responsibility of the Management Board (*Directoire*) in establishing and presenting the consolidated accounts**

The Management Board is responsible for establishing and faithfully presenting these consolidated accounts, in line with the legal and regulatory obligations concerning the establishment and presentation of consolidated accounts in force in Luxembourg and of such internal controls it deems necessary to allow consolidated accounts with no significant anomalies, originating either in fraud or error, to be established.

**Responsibility of the Approved Statutory Auditor**

Our responsibility is to express an opinion concerning these consolidated accounts on the basis of our audit. We carried out our audit in accordance with the International Standards on Auditing as

adopted in Luxembourg by the *Commission de Surveillance du Secteur Financier* (CSSF) [Luxembourg financial sector supervisory authority]. These standards require us to comply with the rules of ethics and to plan and conduct the audit so as to obtain reasonable assurances that the consolidated accounts contain no significant anomalies.

An audit presupposes the implementation of procedures to obtain evidence concerning the amounts and information provided in the consolidated accounts. The choice of procedures is a matter for the judgement of the Approved Statutory Auditor, as is the evaluation of the risks that the consolidated accounts may contain significant anomalies, originating either in fraud or error.

In carrying out this evaluation, the Approved Statutory Auditor takes into account the internal controls in place in the entity concerning the establishment and faithful presentation of the consolidated accounts so as to define the audit procedures that are appropriate in the circumstances, rather than with the aim of expressing an opinion on the effectiveness of the entity's internal controls.

An audit also comprises an assessment of the appropriate nature of the accounting methods used and the reasonableness of the accounting estimates made by the Management Board, as well as an evaluation of the overall presentation of the consolidated accounts.

We consider that the evidence obtained is sufficient and appropriate to be used as a basis for our opinion.

### **Opinion**

In our opinion, the consolidated accounts provide a faithful reflection of the assets and financial situation of Solutions 30 S.E. and its subsidiaries as of 31 December 2015, as well as of the results for the financial year ending on that date, in line with the legal and regulatory obligations concerning the establishment and presentation of consolidated accounts in force in Luxembourg.

### **Report on other legal or regulatory obligations**

The management report, which is a matter for the responsibility of the Management Board, is in line with the consolidated accounts.

Luxembourg, 13 May 2016

[Signature]

Hugues Wangen  
Approved Statutory Auditor  
Grant Thornton Lux Audit S.A.