

EXPERTISE COMPTABLE

•  
AUDIT  
•  
CONSEIL

Pierre GERARD  
Laurent BECUWE

**S.A.S.U. AGRIPOLYANE**

**ZI du Clos Marquet**

**42400 Saint-Chamond**

**Annual report of the Statutory Auditor**

**Year ended 31 December 2016**

Société d'expertise comptable  
inscrite  
à l'ordre des experts-comptables  
Rhône-Alpes

Société de commissariat aux  
comptes inscrite à la Compagnie  
Régionale des Commissaires  
aux Comptes de Lyon

SARL AU CAPITAL DE 440.000 €  
778 149 716 RCS  
SAINT-ETIENNE  
TVA INTRACOMMUNAUTAIRE  
FR 18 778 149 716

**GRUPE SECA**

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MEMBRE DU RÉSEAU  
**absolu**  
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In compliance with the assignment entrusted to us by your annual general meeting, we hereby report to you, for the year ended December 2016, on:

- the audit of the accompanying financial statements of S.A.S.U. Agripolyane ;
- the justification of our assessments;
- the specific verification and information required by law.

These financial statements have been approved by the President. Our role is to express an opinion on these financial statements based on our audit.

## **I. Opinion on the financial statements**

We conducted our audit in accordance with professional standards applicable in France; those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures, using sampling techniques or other methods of selection, to obtain audit evidence about the amounts and disclosures in the financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made, as well as the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements give a true and fair view of the assets and liabilities and of the financial position of the Company as at December 31,2016 and of the results of its operations for the year then ended in accordance with French accounting principles.

## **II. Justification of our assessments**

In accordance with the requirements of article L. 823-9 of the French Commercial Code (code de commerce) relating to the justification of our assessments. We bring to your attention that those assessments were based on the generally accepted accounting principles, the overall account's presentation, the appropriate nature of the significant valuations and more particularly about the stock valuation.

These assessments were made as part of our audit of the financial statements taken as a whole, and therefore contributed to the opinion we formed which is expressed in the first part of this report.

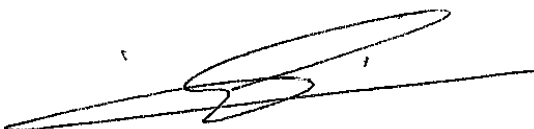
### III. Specific verifications and information

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by French law.

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the management report of the President and in the documents addressed to shareholders with respect to the financial position and the financial statements.

September 13th, 2017

SECA FOREZ, Statutory auditor



Pierre GERARD, Partner  
Région de LYON

