SPIE SA
Shareholders’ General Meeting for the approval of the financial statements
for the year ended 31 December 2018

Statutory Auditors’ statement on the information provided in accordance with Article L.225-115-4° of the French Commercial Code (Code de commerce) regarding the total compensation paid to the highest paid individuals for the year ended 31 December 2018
SPIE SA
Shareholders' General Meeting for the approval of the financial statements for the year ended 31 December 2018

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This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards.

To the Shareholders of SPIE SA,

In our capacity as Statutory Auditors of SPIE SA and in accordance with Article L. 225-115-4° of the French Commercial Code, we have prepared this statement on the information provided in the attached document on the total compensation paid to the highest paid individuals for the year ended 31 December 2018.

This information was prepared under the responsibility of the Company's Board of Directors. It is our responsibility to attest to the accuracy of this information.

We audited the Company's annual financial statements for the year ended 31 December 2018 as part of our Statutory Audit engagement. The purpose of our audit, which was conducted in accordance with professional standards applicable in France, was to express an opinion on the financial statements taken as a whole, and not on specific items of those statements used to determine the total compensation paid to the highest paid individuals. Consequently, we did not perform any audit tests or sampling for this purpose and do not express an opinion on these individual items.

We performed the procedures that we deemed necessary in accordance with the professional standards applicable in France to such engagements. These procedures, which constituted neither an audit nor a review, consisted in reconciling the total compensation paid to the highest paid individuals with the accounting information used to determine this compensation and verifying that it was consistent with the data used to prepare the annual financial statements for the year ended 31 December 2018.

Based on our work, we have no matters to report on the consistency of the total compensation paid to the highest paid individuals, as detailed in the attached document and amounting to €3,010,224, with the accounting information used to prepare the annual financial statements for the year ended 31 December 2018.
This statement certifies the accuracy of the total compensation paid to the highest paid individuals within the meaning of Article L.225-115-4° of the French Commercial Code.

It has been drawn up for your attention in the context described in the first paragraph above and may not be used, distributed or referred to for any other purpose.

Neuilly-sur-Seine and Paris-La Défense, April 15, 2019

The Statutory Auditors

PricewaterhouseCoopers Audit

Ernst & Young et Autres

Yan Ricaud

Henri-Pierre Navas