

Bruno Gaudichau
Commissaire aux comptes
Membre de la Compagnie Régionale de Versailles
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78110 LE VESINET

COMPAGNIE MERCOSUR GRECEMAR

RAPPORT SPECIAL DU COMMISSAIRE AUX COMPTES

SUR LES COMPTES ANNUELS

EXERCICE CLOS LE 30 AVRIL 2021

SPECIAL REPORT FROM THE STATUTORY AUDITOR

ON THE ANNUAL ACCOUNTS

FINANCIAL YEAR ENDED APRIL 30, 2021

At the general meeting,

It is up to us to communicate to you, based on the information given to us, the characteristics, the essential methods as well as the reasons justifying the interest for the company of the agreements of which we have been informed or that we have discovered at the opportunity of our mission, without having to pronounce on their usefulness and their merits nor to seek the existence of other conventions. It is your responsibility, under the terms of Article R. 225-31 of the French Commercial Code, to assess the interest attached to entering into these agreements with a view to their approval.

In addition, it is our responsibility, where applicable, to provide you with the information provided for in Article L. 225-38 of the French Commercial Code relating to the performance, during the past financial year, of agreements already approved by the general meeting.

We have implemented the due diligence that we deemed necessary regarding the professional doctrine of the National Company of Statutory Auditors relating to this mission. These procedures consisted in verifying that the information given to us was consistent with the basic documents from which it was taken.

AGREEMENT SUBJECT TO APPROVAL BY THE GENERAL ASSEMBLY

Pursuant to Articles L. 225-42 and L. 823-12 of the French Commercial Code, we inform you that the following agreement has been the subject of prior authorization by your Board of Directors.

Contract for the sale of shares:

- Person concerned: Miguel Angel LOINAZ RAMOS, President of your company.
- Nature and purpose: March 23, 2021 Sale of all the share capital of the Uruguayan companies ALGAMUR SA, WEMBAR SA and DUKILU TRADE SA for a total price of € 13,200 held by Compagnie Mercosur Greceamar to Miguel Angel LOINAZ RAMOS, President of your society.

We would like to point out that, at its meeting of March 23, 2021, your board of directors decided to authorize this agreement, without indicating the reasons justifying the interest of the agreement for your company provided for in article L.225- 38 of the French Commercial Code.

Le Vesinet le 13 Octobre 2021