

ADDITIONAL INFORMATION

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THINKING IS THE GREATEST
DISEASE OF THE BRAIN.



10.1 **DECLARATION** OF RESPONSIBLE OFFICERS

OFFICERS RESPONSIBLE FOR THE REGISTRATION DOCUMENT

Gilles Gobin: Managing Partner

Jacques Riou: Manager of Agena, co-managing company of Rubis

DECLARATION OF THE OFFICERS RESPONSIBLE FOR THE REGISTRATION DOCUMENT

We declare that, having taken all reasonable care to ensure that such is the case, the information contained in the Registration Document is, to the best of our knowledge, in accordance with the facts and contains no omission likely to affect its import.

We declare that, to the best of our knowledge, the financial statements have been prepared in compliance with applicable accounting standards and give a true and fair view of the assets, liabilities, financial position and results of the Company and all companies included in its consolidated group, and that the management report in the Annual Financial Report defined in section 10.5 gives a true and fair view of the performance of the business, results and financial position of the Company and the companies in its consolidated scope, as well as describing the main risks and uncertainties that it faces.

We have obtained a letter from the Statutory Auditors attesting that they have completed their work, having audited the information concerning the financial position and the financial statements, as given in this Registration Document, and that they have read the entire document.

The consolidated financial statements for the year ended December 31, 2017, which are provided in chapter 9 of this Registration Document, were the subject of a report by the Statutory Auditors provided in chapter 9, section 9.3.1 of this Registration Document. The report does not contain any particular observations.

The historic financial information concerning the fiscal years ended December 31, 2015 and December 31, 2016, and the Statutory Auditors' reports on the financial statements for the fiscal years ended December 31, 2015 and December 31, 2016 are incorporated by reference in this Registration Document.

The Statutory Auditors' report on the consolidated financial statements for the year ended December 31, 2015 contains one observation, the Statutory Auditors' report on the consolidated financial statements for the year ended December 31, 2016 does not contain any observations.

Meudon and Paris, April 26, 2018

Jacques Riou

Manager of Agena, co-managing company of Rubis

Gilles Gobin

Managing Partner

INFORMATION CONCERNING THE PRINCIPAL STATUTORY AUDITORS AND ALTERNATE AUDITORS

PRINCIPAL STATUTORY AUDITORS

	Date of appointment	Term expires
SCP JL MONNOT & L GUIBOURT 2 bis A, avenue Le Corbeiller 92190 Meudon – France represented by Laurent Guibourt	OGM June 9, 2016	Fiscal 2021 - 2022 GM
MAZARS Tour Exaltis – 61, rue Henri Regnault 92400 Courbevoie – France represented by Ariane Mignon	OGM June 9, 2016	Fiscal 2021 - 2022 GM

ALTERNATE AUDITORS

	Date of appointment	Term expires
Isabelle Arribe 20, promenade du Millénaire 92400 Courbevoie – France	OGM June 9, 2016	Fiscal 2021 - 2022 GM
Manuela Baudoin-Revert Mazars Tour Exaltis – 61, rue Henri Regnault 92400 Courbevoie – France	OGM June 9, 2016	Fiscal 2021 - 2022 GM



10.2 **INCLUDED** BY REFERENCE

In accordance with Article 28 (referring to paragraph 24 of Appendix 1) of European Regulation No. 809/2004 of April 29, 2004, the following information is included by reference within this Registration Document:

INFORMATION ON FISCAL 2016

- The consolidated financial statements and the Statutory Auditors' report are included in the Registration Document filed with the Autorité des Marchés Financiers on April 27, 2017, under No. D. 17-0452, on pages 178 to 235 and pages 249 to 250.
- The annual financial statements and the Statutory Auditors' report on regulated agreements and commitments are included in the Registration Document filed with the Autorité des Marchés Financiers on April 27, 2017, under No. D. 17-0452, on pages 236 to 244 and pages 251 to 253.

INFORMATION ON FISCAL 2015

- The consolidated financial statements and the Statutory Auditors' report are included in the Registration Document filed with the Autorité des Marchés Financiers on April 28, 2016, under No. D. 16-0425 on pages 164 to 214 and pages 230 to 231.
- The annual financial statements and the Statutory Auditors' report on regulated agreements and commitments are included in the Registration Document filed with the Autorité des Marchés Financiers on April 28, 2016, under No. D. 16-0425 on pages 215 to 229 and pages 232 to 234.



10.3 DOCUMENTS ON DISPLAY

The officers responsible for the 2017 Registration Document certify that throughout its duration, the following documents are available to anyone on the Company's website (www.rubis.fr) under the following headings, and can also be accessed at the Company's registered office:

PUBLICATIONS

- Results presentations:
 - annual results (last 6 years);
 - half-yearly results (last 3 years).
- Press releases:
 - following the amendments to Directive No. 2004/109/EC (the "Transparency" Directive), listed companies are no longer under the obligation to publish quarterly financial information. However, the Company has decided to continue to publish its quarterly revenue in 2018;
 - monthly reports on capital and voting rights;
 - liquidity contract.

SHAREHOLDERS

- Shareholders' Meeting:
 - 2018 Shareholders' Meeting;
 - archives: Shareholders' Meeting documents for the last 7 years.
- The Rubis share:
 - dividend.

GROUP

- Corporate governance:
 - updated by-laws;
 - composition of the Supervisory Board;
 - composition of the Accounts and Risk Monitoring Committee;
 - composition of the Compensation and Appointments Committee;
 - corporate governance Code.

REGULATED INFORMATION

- Periodic information:
 - Half-Yearly Financial Reports for the last 3 fiscal years;
 - Registration Documents including the Annual Financial Report for the last 6 fiscal years.
- Permanent information:
 - information on the share: voting rights and number of shares;
 - press releases providing permanent information: results and revenue.
- Financial transactions:
 - securities notes and prospectus.



10.4 CROSS-REFERENCE TABLE FOR THE REGISTRATION DOCUMENT

The cross-reference table below refers to the main headings required by Appendix 1 of European Regulation EC No. 809/2004 pursuant to the European Directive 2003/71/EC, the "Prospectus" Directive.

Main headings required by EC regulation No. 809/2004, Appendix 1		Chapters	Pages
1	Responsible officers		
1.1	Name and position of responsible officers	10.1	256
1.2	Declaration of responsible officers	10.1	256
2	Statutory Auditors	10.1	257
3	Selected financial information	1.4	14 - 15
4	Risk factors	4	55 to 69
5	Information regarding the issuer		
5.1	History and development of the Company	8.2.2	173
5.1.1	Corporate name	8.2.1	173
5.1.2	Registration place and number	8.2.1	173
5.1.3	Date of formation and duration	8.2.2	173
5.1.4	Registered office, legal form, applicable legislation, country of incorporation, address of registered office	8.2.1	173
5.1.5	Significant events in the course of business	9.1	180
5.2	Capital expenditure	3	43 to 53
5.2.1	Major investments made over the last 3 fiscal years	9.1	184 to 232
5.2.2	Major investments in progress	3.2 - 3.3 - 9.1	52 - 53 - 193 - 194
6	Overview of the business		
6.1	Main businesses	2	21 to 41
6.2	Exceptional events	3.1 - 9.1	44 - 45 - 221
7	Organizational chart		
7.1	Position of the issuer in the Group	1.6 - 9.1	19 - 188 to 193
7.2	List of main subsidiaries	1.6 - 9.1	19 - 188 to 193
8	Property, plant and equipment		
8.1	Most significant property, plant and equipment	9.2	242 to 244
8.2	Environmental issues liable to affect the use of property, plant and equipment	5.2	84 to 98
9	Overview of the financial position and earnings		
9.1	Financial position	3 - 9.1	43 to 53 - 180 to 184
9.2	EBITDA	1.4 - 3.1 - 9.1	15 - 44 - 182
9.2.1	Explanation of change in net revenue or net income	3	43 to 53
9.2.2	External factors having markedly influenced (or which could markedly influence) the business	3.1 - 4.1	43 to 50 - 57 to 61
10	Cash and cash equivalents and equity		
10.1	Information on shareholders' equity	9.1	180 to 182
10.2	Source, amount and description of cash flows	9.1	184 to 206
10.3	Information on borrowing conditions and financing structure	9.1	210 to 214
10.4	Restrictions on the use of share capital that have or could have an influence on the issuer's operations	N/A	N/A
10.5	Anticipated sources of funding for major planned investments and major expenses weighing on the most significant property, plant and equipment	3 - 9.1	43 to 53 - 195 to 196
11	Research and development, patents and licenses	9.1	198 to 199
12	Information on trends and outlook	3.2 - 3.3	52 to 53
13	Earnings forecasts	N/A	N/A
14	Management and Supervisory bodies		
14.1	Information on members of the Management and Supervisory bodies	6.2	119 to 127
14.2	Conflicts of interests, commitments pertaining to appointments, restrictions on disposal of interests in the issuer's share capital	6.2.4	127

Main headings required by EC regulation No. 809/2004, Appendix 1	Chapters	Pages
15 Compensation and benefits of Management and Supervisory bodies		
15.1 Consideration paid and benefits in kind	6.5 - 9.1	135 to 142 - 231
15.2 Provisions recognized for the purposes of payment of pensions, retirement or other benefits	6.5 - 9.1	135 to 142 - 215 to 218
16 Functioning of Management and Supervisory bodies		
16.1 Expiration date of current terms of office and date the position was assumed	6.2	119 to 127
16.2 Service contracts linking members of the Supervisory Board	6.2.4.2	127
16.3 Information on Committees	6.4.2	132 to 133
16.4 Statement of compliance with the corporate governance regime in effect in France	6.1	118
17 Employees		
17.1 Workforce	1.4 - 5.1.1 - 9.1	15 - 75 to 76 - 219 to 220
17.2 Shareholding and stock options	7.1.6 - 7.4 - 9.1	154 - 158 to 166 - 207 to 209
17.3 Agreements providing for employee shareholding	5.1.6.4 - 7.3 - 9.1	83 - 157 - 207 to 209
18 Main shareholders		
18.1 Shareholders holding more than 5% of share capital or voting rights	7.1.6	154
18.2 Voting rights of major shareholders exceeding their share of share capital	N/A	N/A
19 Related-party transactions	8.3 - 9.1	176 - 229 to 230
20 Information concerning the issuer's capital, financial position and earnings		
20.1 Historical financial information	9.2	233 to 235
20.2 <i>Pro forma</i> financial information	9.2	233
20.3 Annual consolidated financial statements	9.1	180 to 232
20.4 Verification of historical annual financial information	9.3	246 to 252
20.4.1 Verification of historical financial information	9.3	246 to 252
20.4.2 Other information shown in the Registration Document and verified by the Statutory Auditors	9.1	230 to 232
20.4.3 Financial information shown in the Registration Document and not derived from the financial statements certified by the issuer	N/A	N/A
20.5 Date of the last audited financial information		
20.6 Half-yearly and other financial information	N/A	N/A
20.6.1 Quarterly or half-yearly financial information since the date of the most recent audited financial statements	N/A	N/A
20.6.2 Half-yearly financial information for the first 6 months following the end of the most recent audited fiscal year	N/A	N/A
20.7 Dividend payment policy	7.2	155
20.8 Legal proceedings and arbitration	4.1.2	59 to 60
20.9 Significant change in financial or commercial position	N/A	N/A
21 Additional information		
21.1 Share capital	7.1	152 to 154
21.1.1 Registered and authorized share capital	7.1 - 9.2	152 to 154 - 238 to 239
21.1.2 Shares not representing share capital	N/A	N/A
21.1.3 Shares held by the issuer or its subsidiaries	7.1.6 - 9.1	154 - 206
21.1.4 Securities giving future access to the issuer's share capital	7.1.4	153
21.1.5 History of the issuer's share capital over the last 3 fiscal years	7.1.6 - 7.5 - 9.2	154 - 167 to 168 - 245
21.2 Articles of incorporation and by-laws	8.2	173 to 175
21.2.1 Corporate purpose of the issuer	8.2.4	173
21.2.2 By-law provisions and measures concerning members of the Management and Supervisory bodies	8.2.5 to 8.2.7	173 to 174
21.2.3 Rights, privileges, and restrictions attached to each category of existing shares	7.4.2 to 7.4.4	158 to 161
21.2.4 Actions necessary to modify shareholder rights	8.2.8	174 to 175
21.2.5 Notice of Shareholders' Meeting and conditions for admission	8.2.8	174 to 175
21.2.6 By-law provisions, charter or rules of the issuer that may delay, defer or prevent a change of control	N/A	N/A
21.2.7 Declarations of statutory threshold crossings	8.2.10	175
22 Material contracts (other than contracts concluded in the normal course of business)	N/A	N/A
23 Third-party information, statements by experts and declarations of interest	N/A	N/A
24 Documents on display	10.3	259
25 Information on shareholdings	1.6 - 9.1 - 9.2	19 - 188 to 193 - 241



10.5

CROSS-REFERENCE TABLES FOR THE ANNUAL FINANCIAL REPORT AND THE MANAGEMENT REPORT

10.5.1 CROSS-REFERENCE TABLE FOR THE ANNUAL FINANCIAL REPORT

The Annual Financial Report, prepared in accordance with Article L. 451-1-2 of the French Monetary and Financial Code and Article 222-3 of the General Regulation of the Autorité des Marchés Financiers, includes the

documents, reports and information in this Registration Document as detailed below.

The Board of Management presents the draft resolutions that are submitted for

vote by the shareholders in a separate document (the Notice for the Shareholders' Meeting to be held on June 7, 2018).

	Chapters	Pages
• 2017 annual financial statements	9.2	233 to 245
• 2017 consolidated financial statements	9.1	180 to 232
• Management report	10.5.2	263
• Statutory Auditors' report on the annual financial statements	9.3.2	249 to 251
• Statutory Auditors' report on the consolidated financial statements	9.3.1	246 to 248
• Declaration of responsible officers	10.1	256
• Fees paid to Statutory Auditors	9.1	232



10.5.2 CROSS-REFERENCE TABLE FOR THE MANAGEMENT REPORT AND THE REPORT ON CORPORATE GOVERNANCE ATTACHED TO THE MANAGEMENT REPORT

The management report comprises the information presented in this Registration Document containing the Annual Financial Report in chapters 1 to 9, with the exception of chapter 6, which constitutes the report on corporate governance.

	Chapters	Pages
• Business and financial position	1.4 - 2 - 3 - 9.1	14 to 15 - 22 to 41 - 43 to 53 - 180 to 235
• Recent events, trends and outlook	3.2 - 3.3 - 9.1	52 to 53 - 193 to 194
• Research and development	N/A	N/A
• Key risks, management and hedging (including use of financial instruments)	4 - 9.1	55 to 69 - 199 to 203
• Employee relations, environmental and societal information	5.1 - 5.2	75 to 98
• Risk factors/internal control and risk management procedures	4.1 - 4.2	57 to 67
• Securities transactions by corporate officers	6	119 to 149
• Share capital and employee shareholdings	7	152 to 168
• Treasury shares	7.1.2	152
• Subsidiaries and interests	1.6 - 9.1	19 - 188 to 193
• Table of financial income and expense over the last 5 fiscal years	9.2	245
• Additional information	9.1 - 9.2	
- accounting policies		185 to 187 - 236 to 237
- dividends		183 - 206 - 238 to 239
- payment terms		214 - 239

The Supervisory Board's report on corporate governance attached to the management report containing the following information can be found in chapter 6.

	Chapters	Pages
• List of offices held and duties performed in any company by corporate officers during the 2017 financial year	6.2.1 - 6.2.2	119 to 126
• Contracts between corporate officers and Rubis or one of its subsidiaries	6.2.4.2 - 6.6	127 - 143 to 144
• Compensation and benefits of corporate officers	6.5 and annex	135 to 142 - 146 to 148
• Commitments of any kind taken by the Company for the benefit of corporate officers	6.2.4 - 6.5 - 6.6 and annex	127 - 135 to 144 - 146 to 148
• Recommendations of the Afep-Medef Code disregarded by the Company	6.1	118
• Delegations granted by the Shareholders' Meeting	6.6.4	144
• Organization and functioning of the Supervisory Board	6.4	129 to 134
• Diversity policy within the Supervisory Board	6.4.1.1	129
• Participation of shareholders at the Shareholders' Meeting	6.6.3	143
• Elements liable to have an impact in the event of a public offer	6.7	145
• Statutory Auditors' report on the corporate governance report	6.8	149

