



**KPMG Audit**  
1, cours Valmy  
92923 Paris La Défense Cedex  
France



**ERNST & YOUNG et Autres**  
1/2, place des Saisons  
92400 Courbevoie - Paris-La Défense 1  
France

**Vivendi S.A.**

Attestation by the Statutory Auditors on  
the information disclosed under Article L.  
225-115(4) of the French Commercial  
Code relating to the total amount of  
remuneration paid to the Company's most  
highly paid people in respect of the year  
ended December 31, 2014

Shareholders' General Meeting held to approve the financial statements for the year ended  
December 31, 2014  
Vivendi S.A.  
42, avenue de Friedland - 75008 Paris  
*This report contains 3 pages*



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**Vivendi S.A.**

Head office : 42, avenue de Friedland - 75008 Paris

Share capital : €7 433 803 509,00

**Attestation by the Statutory Auditors on the information disclosed under Article L. 225 115(4) of the French Commercial Code relating to the total amount of remuneration paid to the Company's most highly paid people in respect of the year ended December 31, 2014**

Shareholders' General Meeting held to approve the financial statements for the year ended December 31, 2014

Mesdames, Messieurs,

In our capacity as Statutory Auditors of Vivendi S.A. and in accordance with Article L. 225-115(4) of the French Commercial Code (Code de commerce), we have prepared this attestation on the information relating to the total amount of remuneration paid to the Company's most highly paid people in respect of the year ended December 31, 2014, as set out in this document.

Your Chairman of the management board was responsible for preparing this information. Our role is to attest this information.

As part of our statutory audit work, we audited your Company's annual financial statements for the period ended December 31, 2014. Our audit was conducted in accordance with professional standards applicable in France, and was planned and performed solely for the purpose of issuing an opinion on the annual financial statements taken as a whole and not on any individual items of the accounts used to determine the total amount of remuneration paid to the Company's most highly paid people. Accordingly, our audit tests and samples were not made with this objective and we do not express any opinion on any components of the accounts taken individually.

We carried out our work in accordance with professional standards of the French National Institute of Statutory Auditors (Compagnie Nationale des Commissaires aux Comptes). This work, which did not constitute an audit or a review, consisted of making the necessary reconciliations between the total amount of remuneration paid to the Company's most highly paid people and the accounts from which the figure was calculated, and verifying that it was consistent with the information used to prepare the annual financial statements for the year ended December 31, 2014.



**Vivendi S.A.**

*Attestation by the Statutory Auditors on the information disclosed under Article L. 225-115(4) of the French Commercial Code relating to the total amount of remuneration paid to the Company's most highly paid people in respect of the year ended December 31, 2014*

On the basis of our work, we have no comments to make on the consistency between the total amount of remuneration paid to the Company's most highly paid people as stated in the enclosed document, i.e. €16,241,751, and the accounts used to prepare the annual financial statements for the year ended December 31, 2014.

This attestation certifies the accuracy of the total amount of remuneration paid to the Company's most highly paid people, within the meaning of Article L. 225-115(4) of the French Commercial Code.

This attestation has been prepared for your attention in the context set out in the first paragraph above, and must not be used, disseminated or quoted for other purposes.

The Statutory Auditors,

Paris-La Défense, February 27, 2015

KPMG Audit  
*Department of KPMG S.A.*

Baudouin Griton  
*Partner*

Paris-La Défense, February 27, 2015

ERNST & YOUNG et Autres

Jean-Yves Jégourel  
*Partner*