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This report should be read in conjunction with and is construed in accordance with French law and professional auditing standards applicable in France*

## **Technip**

Year ended December 31, 2012

**Statutory auditors' attestation and assurance report on social, environmental and societal information presented in the management report**

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Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

## **Technip**

Year ended December 31, 2012

### **Statutory auditors' attestation and assurance report on social, environmental and societal information presented in the management report**

To the Executive Board,

In accordance with your request and in our capacity as statutory auditors of Technip, we hereby report to you on the consolidated social, environmental and societal information presented in the management report issued for the year ended December 31, 2012 in accordance with the requirements of article L. 225-102-1 of the French commercial code (*Code de commerce*).

#### **Entity's Responsibility**

The executive board of the entity is responsible for the preparation of the management report including the consolidated social, environmental and societal information (the "Information") in accordance with the requirements of article R. 225-105-1 of the French commercial code (*Code de commerce*), presented as required by the entity's internal reporting standards (the "Guidelines") and available upon request at the entity's premises.

#### **Our Independence and Quality Control**

Our independence is defined by regulatory requirements, the Code of Ethics of our profession (*Code de déontologie*) and article L. 822-11 of the French commercial code (*Code de commerce*). In addition, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### **Independent verifier's responsibility**

It is our role, on the basis of our work:

- To attest whether the required Information is presented in the management report or, if not presented, whether an appropriate explanation is given in accordance with the third paragraph of article R. 225-105 of the French commercial code (*Code de commerce*) and Decree no. 2012-557 dated April 24, 2012 (Attestation of disclosure).

- To provide limited assurance on whether the other Information is fairly presented, in all material respects, in accordance with the Guidelines (limited assurance).

We called upon our Corporate Social Responsibility experts to assist us in the performance of our work.

## 1. Attestation of disclosure

Our engagement was performed in accordance with professional standards applicable in France:

- We compared the Information presented in the management report with the list as provided for in Article R. 225-105-1 of the French commercial code (*Code de commerce*).
- We verified that the Information covers the consolidated perimeter, namely the entity and its subsidiaries within the meaning of article L. 233-1 and the controlled entities within the meaning of Article L. 233-3 of the French commercial code (*Code de commerce*).
- In the event of the omission of certain consolidated Information, we verified that an appropriate explanation was given in accordance with Decree no. 2012-557 dated April 24, 2012.

On the basis of our work, we attest that the required Information is presented in the management report.

## 2. Limited assurance report

### *Nature and scope of the work*

We conducted our engagement in accordance with ISAE 3000 (International Standard on Assurance Engagements) and French professional guidance.

We performed the following procedures to obtain a limited assurance that nothing has come to our attention that causes us to believe that the other Information presented in Annex E of the management report is not fairly presented, in all material respects, in accordance with the Guidelines.

A higher level of assurance would have required us to carry out more extensive work.

Our work consisted in the following:

- We assessed the suitability of the Guidelines as regards their relevance, comprehensiveness, neutrality, understandability and reliability, taking into consideration, where applicable, the good practices in the sector.
- We verified that the group had set up a process for the collection, compilation, processing and control of the Information to ensure its completeness and consistency. We examined the internal control and risk management procedures relating to the preparation of the Information. We conducted interviews with those responsible for social and environmental reporting.

- We selected the consolidated Information to be tested<sup>1</sup> and determined the nature and scope of the tests, taking into consideration their importance with respect to the social and environmental consequences related to the group's business and characteristics, as well as its societal commitments.
- Concerning the quantitative consolidated information that we deemed to be the most important:
  - at the level of the consolidating entity and the controlled entities, we implemented analytical procedures and, based on sampling, verified the calculations and the consolidation of this information;
  - at the level of the sites that we selected<sup>2</sup> based on their business, their contribution to the consolidated indicators, their location and a risk analysis:
    - ✓ we conducted interviews to verify that the procedures were correctly applied;
    - ✓ we performed tests of detail based on sampling, consisting in verifying the calculations made and reconciling the data with the supporting documents.

The sample thus selected represents 31% of the headcount (Human resources Information), 40% of the worked man-hours (Safety Information) depending on indicators between 16% to 72% of the quantitative environmental information tested.
- Concerning the qualitative consolidated information that we deemed to be the most important, we conducted interviews and reviewed the related documentary sources in order to corroborate this information and assess its fairness. Regarding ethical standards and employees security, interviews were conducted at group level only.
- As regards the other consolidated information published, we assessed its fairness and consistency in relation to our knowledge of the group and, where applicable, through interviews or the consultation of documentary sources.
- Finally, we assessed the relevance of the explanations given in the event of the absence of certain information.

## Conclusion

We express reservations on the following points:

- Environmental and societal data related to subcontractors at the camp is not reported consistently through all reporting entities within the group, which has an impact on the consistency of consolidated Information.

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<sup>1</sup> Environmental information: Wastewater, hazardous and non hazardous waste, water consumption, energy consumption, greenhouse gas emissions.

Human resources information: headcount, arrivals and departures, absenteeism rate, training hours, social dialogue (number of agreements in force and signed during the year).

Safety information: total recordable case frequency

<sup>2</sup> Construction yards: Pori (Finland) : Plant (Shipyard) and field; PMP Ras Laffan (Qatar) ; Jubail (Saudi Arabia) ;

Fabrication plants: Le Trait (France), Vitoria (Brazil) ;

Vessel: Apache II ;

Offices: Energy Tower I & II (Houston, USA), Aberdeen (Scotland), Adria and Vinci towers (La Défense, France), Rio de Janeiro (Brazil).

- Unclear definitions in the Guidelines for reporting of waste and wastewater quantities, and inconsistencies in the application by reporting entities of the definition for the accidental releases deteriorate the reliability of indicators for those matters. The associated range of uncertainty could not be evaluated.

Based on our work described in this report, except for the effects of the matters described above, nothing has come to our attention that causes us to believe that the Information is not fairly presented, in all material respects, in accordance with the Guidelines.

Neuilly-sur-Seine et Paris-La Défense, March 8, 2013

The statutory auditors  
*French original signed by*

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