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

## Accor

General meeting of shareholders to approve the financial statements for the year ended December 31, 2016

**Statutory auditors' attestation on the information communicated in accordance with the requirements of article L. 225-115 4° of the French commercial code (*Code de commerce*) relating to the total amount of remuneration paid to the highest-paid employees for the year ended December 31, 2016**

**DELOITTE & ASSOCIES**  
185, avenue Charles-de-Gaulle  
92524 Neuilly-sur-Seine Cedex  
S.A. au capital de € 1.723.040

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

**ERNST & YOUNG et Autres**  
1/2, place des Saisons  
92400 Courbevoie - Paris-La Défense 1  
S.A.S. à capital variable

Commissaire aux Comptes  
Membre de la compagnie  
régionale de Versailles

## Accor

General meeting of shareholders to approve the financial statements for the year ended December 31, 2016

**Statutory auditors' attestation on the information communicated in accordance with the requirements of article L. 225-115 4° of the French commercial code (*Code de commerce*) relating to the total amount of remuneration paid to the highest-paid employees for the year ended December 31, 2016**

To the Shareholders,

In our capacity as statutory auditors of your company and in accordance with the requirements of 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 highest-paid employees for the year ended December 31, 2016 contained in the attached document.

This information was prepared under the Chief Executive Officer's responsibility. Our role is to attest this information.

In the context of our role as statutory auditors, we have audited the annual financial statements of your company for the year ended December 31, 2016. Our audit was conducted in accordance with professional standards applicable in France, and was planned and performed for the purpose of forming an opinion on the annual financial statements taken as a whole and not on any individual component of the accounts used to determine the total amount of remuneration paid to the highest-paid employees. Accordingly, our audit tests and samples were not carried out with this objective and we do not express any opinion on any components of the accounts taken individually.

We performed those procedures which we considered necessary to comply with professional guidance issued by the national auditing body (*Compagnie nationale des commissaires aux comptes*) relating to this type of engagement. These procedures, which constitute neither an audit nor a review, consisted in performing the necessary reconciliations between the total amount of remuneration paid to the highest-paid employees and the accounting records and verifying that it is consistent with the data used to prepare the annual financial statements for the year ended December 31, 2016.

On the basis of our work, we have no matters to report on the reconciliation of the total amount of remuneration paid to the highest-paid employees contained in the attached document and set forth as € 9.466.312 with the accounting records used to prepare the annual financial statements for the year ended December 31, 2016.

This attestation shall constitute certification as accurate of the total amount of remuneration paid to the highest-paid employees within the meaning of article L. 225-115 4° of the French commercial code (*Code de commerce*).

This attestation has been prepared solely for your attention within the context described above and may not be used, distributed or referred to for any other purpose.

Neuilly-sur-Seine and Paris-La Défense, March 30, 2017

The statutory auditors  
*French original signed by*

DELOITTE & ASSOCIES

ERNST & YOUNG et Autres

David Dupont-Noel    Guillaume Crunelle

Jacques Pierres