

Our discounts

We inform our clients that we practice to date, for the share of emoluments attributable to our Practice, the following discounts*:

Rate effective from 18 March 2021

3. REGARDING OPERATIONS RELATED TO LEASES

3.1. Long-term lease (Art. A 444-103 of the French Commercial Code – No. 70 to 77 of Table 5 appended to Article R.444-3 of the French Commercial Code)

Portion of Base in €	Rate of Discount % (for the relevant portion)
From €0 to €10,000,000	0%
From €10,000,000 to €20,000,000	5%
From €20,000,000 to €30,000,000	15%
From €30,000,000 to €40,000,000	20%
Above €40,000,000	40% (maximum discount allowed)

3.2. Construction lease (portion calculated on all components) (Art. A 444-104 of the French Commercial Code – No. 78 of Table 5 appended to Article R.444-3 of the French Commercial Code)

Portion of Base in €	Rate of Discount % (for the relevant portion)
From €0 to €10,000,000	0%
From €10,000,000 to €20,000,000	5%
From €20,000,000 to €30,000,000	15%
From €30,000,000 to €40,000,000	20%
Above €40,000,000	40% (maximum discount allowed)



3.3. Disposal of long-term lease or construction lease (Art. A 444-106 of the French Commercial Code – No. 80 to 82 of Table 5 appended to Article R.444-3 of the French Commercial Code)

Portion of Base in €	Rate of Discount % (for the relevant portion)
From €0 to €10,000,000	0%
From €10,000,000 to €20,000,000	5%
From €20,000,000 to €30,000,000	15%
From €30,000,000 to €40,000,000	20%
Above €40,000,000	40% (maximum discount allowed)

* These discounts are determined regardless of any regulatory social and professional contributions to which these emoluments may be subject.