

### 24.3. Fees received by Statutory Auditors

The amount of fees paid to the Statutory Auditors of LVMH SE and members of their networks recorded in the consolidated income statement for the 2016 fiscal year breaks down as follows:

<i>(EUR millions, excluding VAT)</i>			2016
	ERNST & YOUNG Audit	MAZARS	Total
Certification of the consolidated and individual financial statements	7	5	12
Other services related to the certification assignment	3	1	4
<b>Audit-related fees</b>	<b>10</b>	<b>6</b>	<b>16</b>
Tax services	4	n.s.	4
Other	n.s.	n.s.	n.s.
<b>Non-audit-related service fees</b>	<b>4</b>	<b>n.s.</b>	<b>4</b>
<b>Total</b>	<b>14</b>	<b>6</b>	<b>20</b>

n.s.: non-significant.

In 2016, Other services related to the certification assignment included work related to the disposal of Donna Karan International for 2.5 million euros.

Tax services are mainly performed outside France to ensure that the Group's subsidiaries and expatriates meet their local tax declaration obligations.

## 25. OTHER OPERATING INCOME AND EXPENSES

<i>(EUR millions)</i>	2016	2015	2014
Net gains (losses) on disposals	39	1	1
Restructuring costs	3	(98)	(36)
Transaction costs relating to the acquisition of consolidated companies	(3)	(2)	(8)
Impairment or amortization of brands, trade names, goodwill and other property	(155)	(136)	(246)
Other items, net	(6)	14	5
<b>Other operating income and expenses</b>	<b>(122)</b>	<b>(221)</b>	<b>(284)</b>

Impairment and amortization expenses recorded are mostly for brands and goodwill.

Net gains (losses) on disposals included the gain related to the sale of Donna Karan International to G-III Apparel Group (see Note 2).