

**SUPPLEMENT DATED APRIL 04th , 2013
TO THE BASE PROSPECTUS DATED DECEMBER 4th , 2012**



€8,000,000,000

Euro Medium Term Note Programme

This supplement dated April 04th , 2013 (the "Second Supplement") is supplemental to, and must be read in conjunction with, the base prospectus dated December 04th , 2012 prepared in relation to the €8,000,000,000 Euro Medium Term Note Programme (the "Programme") of Groupe Auchan S.A. and Banque Accord S.A. (hereinafter referred to as "Groupe Auchan" and "Banque Accord", respectively, or together as the "Issuers") and the first supplement dated February 04th , 2013, which were approved by the *Commission de Surveillance du Secteur Financier* (the "CSSF") on December 04th , 2012 and on February 04th , 2013, respectively, (together, the "Base Prospectus") as a base prospectus for the purposes of Article 5.4 of Directive 2003/71/EC as amended (the "Prospectus Directive") and Article 8.4 of the Luxembourg Law on prospectuses for securities dated July 10th , 2005 as amended (the "Luxembourg Law").

This Second Supplement constitutes a supplement to the Base Prospectus for the purposes of article 16 of the Prospectus Directive and article 13 of the Luxembourg Law in order to:

- update the financial information, as incorporated by reference in the Base Prospectus in the "DOCUMENTS INCORPORATED BY REFERENCE" section, in relation to the 2012 Financial Report of Groupe Auchan and the 2012 Financial Report of Banque Accord, both containing *inter alia* the annual financial statements, the consolidated income statements, the consolidated balance sheet, the consolidated statement of net cash flows and the statutory auditors' report on the consolidated financial statement of the Issuers as at and for the year ended December 31st , 2012 (hereinafter referred to as the "2012 Results"); the "DOCUMENTS INCORPORATED BY REFERENCE" section can be found on pages 20 to 24 (both included) of the Base Prospectus;
- update the section entitled "DESCRIPTION AND BUSINESS OVERVIEW OF GROUPE AUCHAN AND BANQUE ACCORD" in the Base Prospectus; and
- update the section entitled "GENERAL INFORMATION" in the Base Prospectus.

The Issuers accept responsibility for the information contained in this Second Supplement. The Issuers declare that, having taken all reasonable care to ensure that such is the case, the information contained in this Second Supplement is, to the best of their knowledge, in accordance with the facts and does not omit anything likely to affect the import of such information.

Save as disclosed in this Second Supplement, there has been no other significant new factor, material mistake or inaccuracy relating to information included in the Base Prospectus since the publication of the Base Prospectus. To the extent that there is any inconsistency between (a) any statements in this Second Supplement or any statement incorporated by reference into the Base Prospectus by this Second Supplement and (b) any other statement in, or incorporated by reference into, the Base Prospectus, the statements in (a) above will prevail.

I. UPDATE OF THE FINANCIAL INFORMATION INCORPORATED BY REFERENCE IN THE BASE PROSPECTUS

1. The Section entitled "DOCUMENTS INCORPORATED BY REFERENCE", appearing on pages 20 to 24 is deleted and replaced by the following:

"DOCUMENTS INCORPORATED BY REFERENCE"

This Base Prospectus should be read and construed in conjunction with:

- the audited consolidated financial reports of Groupe Auchan and the audited consolidated financial reports of Banque Accord for the financial years ended on December 31st, 2012
- the 2012 half year condensed consolidated financial reports of Groupe Auchan and the 2012 half year condensed consolidated financial reports of Banque Accord
- the audited consolidated financial reports of Groupe Auchan and the audited consolidated financial reports of Banque Accord for the financial years ended on December 31st, 2011
- the audited consolidated financial reports of Groupe Auchan and the audited consolidated financial reports of Banque Accord for the financial years ended on December 31st, 2010
- the section "Terms and Conditions of the Notes" from the following prospectuses, as amended and supplemented from time to time, relating to the Programme: (i) Prospectus dated 10th October, 2008 (pages 22-48 inclusive); (ii) Prospectus dated 23rd September, 2009 (pages 21-50 inclusive); (iii) Prospectus dated 12th October, 2010 (pages 26-59 inclusive); and (iv) Prospectus dated 28th, October, 2011 (pages 26-58 inclusive)

which have previously been published and have been filed with the *Commission de surveillance du secteur financier* in Luxembourg and shall be incorporated by reference in, and form part of, this Base Prospectus, save that any statement contained in these documents which are incorporated by reference herein shall be deemed to be modified or superseded for the purpose of this Base Prospectus to the extent that a statement contained herein modifies or supersedes such earlier statement (whether expressly, by implication or otherwise).

The information incorporated by reference in this Base Prospectus shall be read in connection with the cross-reference list as set out in the section "Cross-Reference List".. The information incorporated by reference that is not included in the cross-reference list, is considered as additional information and is not required by the relevant schedules of the Prospectus Regulation.

Copies of documents incorporated by reference in this Supplement can be obtained from the Luxembourg Stock Exchange's website at www.bourse.lu and, upon request, free of charge, from the registered office of the Issuer and the specified offices of the Paying Agent.

Regulation – Annex IX in respect of Groupe Auchan	Financial Report 2012	Financial Report 2011	Financial Report 2010
	<i>Statement indicating that the historical financial information has been reviewed</i>		

All documents incorporated by reference in this Base Prospectus will be available on the website of the Luxembourg Stock Exchange (www.bourse.lu).

The aforementioned documents incorporated by reference in this Base Prospectus and the Base Prospectus itself are available without charge on request at the registered office of the Issuer and may be consulted on the Issuer's website (<http://www.groupe-auchan.com/nos-resultats/rapports-annuels/>).

Regulation – Annex XI in respect of Banque Accord		Financial Report 2012	Financial Report 2011	Financial Report 2010
	<u>11.3 Auditing/reviewing of historical annual/half year financial information</u> <i>Statement indicating that the historical financial information has been audited</i> <i>Statement indicating that the historical financial information has been reviewed</i>	Pages 56 et seq.	Pages 51 to 56 Pages 8 to 9	Pages 53 to 57 Page 12

All documents incorporated by reference in this Base Prospectus will be available on the website of the Luxembourg Stock Exchange (www.bourse.lu).

The aforementioned documents incorporated by reference in this Base Prospectus and the Base Prospectus itself are available without charge on request at the registered office of the Issuer and may be consulted on the Issuer's website (<http://www.oney-banque-accord.com/index.php?id=68>).

III. UPDATE OF THE "GENERAL INFORMATION" SECTION IN THE BASE PROSPECTUS

1. Subparagraph (3) of the "GENERAL INFORMATION" section as included on page 92 of the Base Prospectus is updated as follows:

"(3) There has been no significant change in the financial or trading position of the Issuers or of the Auchan Group since the last financial report dated December 31st, 2012."

2. Subparagraph (4) of the "GENERAL INFORMATION" section as included on page 93 of the Base Prospectus is updated as follows:

"(4) There has been no material adverse change in the financial position or prospects of the Issuers or of the Auchan Group since December 31st, 2012".

3. Subparagraph (6)(ii) of the "GENERAL INFORMATION" section as included on page 93 of the Base Prospectus is updated as follows:

"(ii) the interim financial statements ended June 30th, 2012 of the Issuers as well as the published annual report and consolidated accounts (in French and, where available, in English) of each of the Issuers financial years ended December 31st, 2010, December 31st, 2011 and December 31st, 2012;".