

PUBLICIS GROUPE S.A.

Statutory Auditors' report on the issuance of shares and/or marketable securities with retention and/or cancellation of preferential subscription rights

(Combined general meeting – May 27, 2026 – Resolutions 12, 13, 14, 15, 17, 18 and 19)

This is a free translation into English of the statutory auditors' report issued in the French language and is provided solely for the convenience of English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

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PUBLICIS GROUPE S.A.

133, avenue des Champs Elysées
75008 Paris

To the annual general meeting,

In our capacity as statutory auditors of your Company and in compliance with the provisions of articles L. 228-92 and L. 225-135 and seq. of the French commercial code (*Code de commerce*), we hereby present our report on the proposals to delegate to the Board of Directors, to decide whether to proceed with an issuance of shares and/or marketable securities with retention and/or cancellation of preferential subscription rights, an operation upon which you are called to vote.

Your Board of Directors proposes, on the basis of its report:

- You delegate to it, for a period of 26 months from the date of this meeting, the authority to decide on the following transactions and to set the final terms and conditions of these issues and proposes, where applicable, to cancel your preferential subscription rights:
 - Issuance, with retention of the preferential subscription rights (12th resolution), of ordinary shares and/or any marketable securities in accordance with articles L.228-92 paragraph 1 or L.228-93 paragraphs 1 and 3 of the French Commercial Code (*Code de commerce*) giving access by all means, immediately or in the future, at any time or at a predetermined date, to ordinary shares to be issued by the Company or one of its direct or indirect subsidiaries, as the case may be;
 - Issuance, with cancellation of preferential subscription rights by way of a public offering other than those referred to paragraph 1 in article L.411-2 of the French Monetary and Financial Code (*Code monétaire et financier*) (13th resolution), of ordinary shares and/or any marketable securities in accordance with articles L.228-92 paragraph 1 or L.228-93 paragraphs 1 and 3 of the French Commercial Code (*Code de commerce*) giving access by all means, immediately or in the future, at any time or at a predetermined date, to ordinary shares to be issued by the Company or one of its direct or indirect subsidiaries, as the case may be;
 - Issuance, with cancellation of preferential subscription rights by way of a public offering referred to paragraph 1 in article L.411-2 of the French Monetary and Financial Code (*Code monétaire et financier*) and within the limit of 30% of the share capital per year (14th resolution), of ordinary shares and/or any marketable securities in accordance with article L.228-92 paragraph 1 or article L.228-93 paragraphs 1 and 3 of the French Commercial Code (*Code de commerce*) giving access by all means, immediately or in the future, at any time or at a predetermined date, to ordinary shares to be issued by the Company or one of its direct or indirect subsidiaries, as the case may be;

- Issuance, in the event of a public offering including an exchange component initiated by your company (17th resolution) of ordinary shares and/or any marketable securities in accordance with articles L.228-92 paragraph 1 or L.228-93 paragraphs 1 and 3 of the French Commercial Code (*Code de commerce*) giving access by all means, immediately or in the future, at any time or at a predetermined date, to ordinary shares to be issued by the company or one of its direct or indirect subsidiaries, as the case may be.
- You delegate to it, for a period of 18 months from the date of this meeting, the authority to decide on an issuance with cancellation of preferential subscription rights of ordinary shares and/or securities governed by articles L. 228-92, paragraph 1, or L. 228-93, paragraphs 1 and 3, of the French Commercial Code (*Code de commerce*), giving access by all means, immediately or in the future, at any time or at a predetermined date, to ordinary shares to be issued by the Company or, as the case may be, by one of its direct or indirect subsidiaries, reserved for one or more specifically designated persons, and to delegate to it the power to designate such persons in accordance with article L. 22-10-52-1 of the French Commercial Code (*Code de commerce*), within the limit of 30% of the share capital per year (19th resolution);
- You delegate to it, for a period of 26 months, the powers necessary to issue ordinary shares and/or securities governed by articles L.228-92 paragraph 1 or L.228-93 paragraphs 1 and 3 of the French Commercial Code (*Code de commerce*) giving access by all means, immediately or in the future, at any time or at a predetermined date, to ordinary shares to be issued by the Company or one of its direct or indirect subsidiaries, as the case may be, with a view to remunerating contributions in kind granted to the company and consisting of equity securities or securities giving access to the share capital (18th resolution), within the limit of 10% of the share capital, as assessed on the date of the issuance.

The total nominal amount of the share capital increases (excluding any equity premium) that may be realized, whether immediately or in the future, may not, pursuant to the 12th resolution, exceed € 30,000,000 under the 12th to 21st resolutions, it being specified that that the nominal amount of the share capital increases that may be carried out may not exceed:

- €30,000,000 for each of the 12th and 16th resolutions;
- €10,000,000 for each of the 13th, 14th and 17th resolutions;
- €10,000,000 in aggregate for resolutions 13th, 14th, 15th, 17th, 18th and 19th.

The total nominal amount of the securities that may be issued, whether immediately or in the future, may not, according to the 12th resolution, exceed € 1,200,000,000 under the 12th to 14th resolutions and 17th to 19th resolutions, being specified that the nominal amount of securities that may be issued may not exceed € 1,200,000,000 for each of the aforementioned resolutions.

These limits take into account of the additional number of shares to be created in connection with the implementation of the delegations referred to in the 12th to 14th resolutions, under the conditions set out in article L.225-135-1 of the French Commercial Code (*Code de commerce*), if you adopt the 15th resolution.

It is the responsibility of the Board of Directors to prepare a report in accordance with articles R. 225-113 and seq. of the French Commercial Code (*Code de commerce*). Our role is to report on the fairness of the financial information taken from the financial statements, on the proposed cancellation of preferential subscription rights and on other information relating to the share issue provided in this report.

We conducted the work we deemed necessary in accordance with the professional standards issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this engagement. Our work consisted in verifying the content of the Board of Directors' report in respect of this operation and the terms and conditions for determining the share issue price.

Subject to a subsequent examination of the conditions for the proposed increase in capital, we have nothing to report on the methods used for determining the share price provided in the Board of Directors' report in respect of the 13th, 14th and 19th resolutions.

As this report does not specify the methods for determining the issuance price of the equity securities to be issued pursuant to the 12th, 17th and 18th resolutions, we cannot give our opinion on the choice of the calculation elements of this issuance price.

As the final conditions for the issue have not yet been determined, we cannot report on these conditions, and, consequently, on the proposed cancellation of preferential subscription rights under the 13th, 14th and 19th resolutions.

In accordance with article R. 225-116 of the French Commercial Code (*Code de commerce*), we will issue a further report, if necessary, when your Board of Directors, makes use of this delegation in the event of the issuance of securities that are securities giving access to other equity securities or giving entitlement to the allotment of securities, in the event of the issuance of securities giving access to equity securities to be issued and in the event of the issue of shares with cancellation of preferential subscription rights.

Neuilly-sur-Seine and Paris-La-Défense, April 30, 2026

French original signed by

The Statutory Auditors

PricewaterhouseCoopers Audit

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Anne-Claire Ferrié

Romain Dumont

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