



«CAC1_CP»«CAC1_VILLE»KPMG S.A.
Tour Egho - 2, avenue Gambetta
92066 Paris-La Défense Cedex

«CAC1_NOM»
«CAC1_ADR1»
«CAC1_ADR2»

Publicis Groupe S.A.

Statutory Auditors' report on the information submitted pursuant to Article L. 225 115 5° of the French Commercial Code (*Code de commerce*) relating to the global amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (*Code général des impôts*) for the year ended December 31, 2025

Annual general meeting held to approve the financial statements for the year ended December 31, 2025

Publicis Groupe S.A.

33, avenue des Champs-Élysées - 75008 Paris



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This is a free translation into English of a report issued in French and it is provided solely for the convenience of English-speaking users. 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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To the Shareholders,

In our capacity as statutory auditors of your Company and pursuant to Article L. 225-115 5° of the French Commercial Code (*Code de commerce*), we have prepared this attestation relating to the global amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (*Code général des impôts*) for the year ended December 31, 2025, contained in the attached document.

This information was prepared under the responsibility of the Chairman and Chief Executive Officer. Our role is to attest this information.

In the context of our role as statutory auditors (*commissaires aux comptes*), we have audited the financial statements of Publicis Groupe S.A. for the year ended December 31, 2025. 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 financial statements taken as a whole and not on any individual component of the financial statements used to determine the global amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (*Code général des impôts*). 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 financial statements taken individually.

We have performed those procedures which we considered necessary to comply with professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this engagement. Our work, which constitutes neither an audit nor a review, consisted in reconciling the global amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (*Code général des impôts*) with the financial statements and verifying that it is consistent with the supporting elements used for the preparation of the financial statements for the year ended December 31, 2025.



On the basis of our work, we have no matters to report on the reconciliation of the global amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (*Code général des impôts*) as stated in the attached document and amounting to € 947,000 with the accounting records used for the preparation of the financial statements for the year ended December 31, 2025.

This attestation serves as a certification of the total amount of payments made in compliance with paragraphs 1 to 5 of Article 238 bis of the French Tax Code (*Code général des impôts*) within the meaning of Article L. 225-115 5° 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.

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

French original signed by

KPMG S.A.

PricewaterhouseCoopers Audit

Marie Guillemot
Partner

Nicolas Poncet
Partner

Anne-Claire Ferrié
Partner

Romain Dumont
Partner

Publicis Groupe S.A.

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