

**ANSWERS TO WRITTEN QUESTIONS FOR THE COMBINED GENERAL SHAREHOLDERS'
MEETING OF MAY 27, 2026**

**QUESTIONS RECEIVED FROM THE FORUM POUR L'INVESTISSEMENT RESPONSABLE
("FIR" or Sustainable Investment Forum)
(Questions received in French – free translation in English)**

Environment

Question 1: Just Transition

According to the ILO, a just transition involves making the economy greener in a way that is as fair and inclusive as possible for all those affected, creating decent job opportunities and leaving no one behind. The Sustainable Finance Institute defines it as "a transition to a more environmentally friendly economy comprising measures (i) aimed at securing the future prospects of workers, their families and affected communities, and (ii) based primarily on social dialogue between the various stakeholders (workers, vulnerable communities, businesses, governments)".

This involves short- and medium-term trade-offs between certain activities in favour of new ones. This reality can have consequences for the company's employees, workers in the value chain, local communities (affected by the activities of the company, its suppliers, subcontractors and service providers), and the (direct and indirect) recipients of the company's products and services.

Policy and Strategy

- a) *Do you mention the just transition within your organisation and/or in your external communications? If so, what definition have you adopted?*

The concept of "just transition" can be interpreted in many ways, depending on the maturity level of local stakeholders and their specific context.

This is why we favor the concept of "sustainable transformation", which includes both social and environmental aspects as two inseparable elements.

- b) *Have you identified (precisely) the sectors, activities and stakeholders (employees, customers, suppliers, local communities) most likely to be affected by your company's transition to a more environmentally friendly model (including a low-carbon model but also issues related to nature and biodiversity)?*

We regularly engage with our key stakeholders: employees, customers and investors or shareholders, to drive the transition process (see URD 2025, Chapter 4, Section 4.1.8).

Upstream, our IT suppliers (cloud, software and equipment) are already facing significant challenges related to climate change, particularly regarding energy and water consumption, and the use of rare metals.

These risks are incorporated into our double materiality analysis and our climate risk mapping, both of which are reviewed every three years. The last revision, in 2025, included these aspects (see URD 2025, Chapter 4, Sections 4.1.9 and 4.2.1.3).

Internally, for several years now, we have been implementing multi-level initiatives to reduce our direct impacts wherever we can take action, including:



- Transition to 100% renewable energy as a direct source to drastically reduce Scope 2 emissions;
- Reducing our energy consumption and improving energy efficiency in our facilities;
- Raising awareness and training teams on environmental issues, particularly in the era of generative AI;
- Deployment of tools to assess and reduce the impact of campaigns (Alice);
- Working with our suppliers to find solutions with the lowest environmental impact.

Downstream, in recent years, we have seen our clients adapt quickly and evolve their supply chains, rethink their products or services, innovate to reduce their environmental impact, explore new services, and transform their business models.

- c) *Have you deployed a specific strategy to plan and implement a just transition plan? For example, are your governance bodies formally involved in your policy and strategy for a just transition, and have you put in place performance and monitoring indicators (KPIs) and deadlines? Do you have a dedicated budget for implementing this plan (training, social support, regional dialogue, support for suppliers, franchisees, etc.)? If so, how is it allocated and monitored?*

The Group's governance bodies, including both the Board of Directors and the executive bodies (Comex and Management Committee), are regularly updated on CSR initiatives underway, as well as associated budgets and action plan progress (see URD 2025, section 4.1.3).

The climate transition plan is presented and discussed annually with the members of the Strategic, Environmental, and Social Committee and the Audit and Financial Risk Committee. Every three years, we organise an awareness-raising session on evolving climate challenges for Board members, based on the latest scientific data and presented by independent experts. Climate risk mapping is also reviewed at this frequency (see URD 2025, Chapter 3, Sections 3.1.4 and 3.1.3.5).

In 2025, we accelerated our employee training programmed by introducing a mandatory module on sustainability ("Powering Sustainability") and additional two to three-hour training sessions led by external experts. We also integrated an environmental component into another mandatory module on AI ("Generative AI Ethics & Responsible Use"), making specific tools available to all employees on our internal Marcel platform. Each year, we make modules co-developed with third-party experts available to employees on Marcel, such as "Generation 2050" (see URD 2025, Chapter 4, Section 4.4.2).

We have also launched an international rollout of NIBI (No Impact for Big Impact), with internal Ambassadors who can share their knowledge with their teams and colleagues and train our clients' teams. NIBI is a comprehensive ecosystem dedicated to sustainability, comprising eight online training modules and workshops to identify concrete solutions and drive practical changes. It also provides tools such as ALICE, our proprietary carbon calculator; efootprint (an open-source tool) that assesses the emissions of a website or application; and two AI systems: Anti-greenwashing AI and Positive Representation AI. We have integrated sustainability and our commitment to reduce our environmental impact into our service offerings to clients (see URD 2025, Chapter 4, Section 4.3.12.1).

As part of our "Enhanced ESG Program" led by the Procurement Department, we expect our suppliers to comply with the following:

- 1) Commitment to the CSR For Business Guidelines (Appendix to the contract),
- 2) Accessibility,
- 3) Climate commitments and Net Zero trajectory,
- 4) Third-party CSR assessment,
- 5) Commitment to the Working With Cancer advocacy initiative.

We monitor the progress of over 370 key suppliers in this programme (see URD 2025, Chapter 4, Section 4.4.4.5).



- d) *Can you explain in detail how this plan was prepared and how stakeholders were consulted (type of discussions and stakeholders involved, number of meetings, objectives)? Do you work with local stakeholders (local authorities, NGOs, training organisations, employment stakeholders) to develop solutions together?*

This dynamic plan is based on a collaborative process involving both internal stakeholders (various business, corporate and technical teams) and external stakeholders (customers, suppliers, partners, experts), which allows us to adjust our actions and trajectories, and work together on future solutions. A table illustrates the communication channels between the company and its various stakeholders, a dialogue we consider as ongoing (see URD 2025, Section 4.1.8).

Internal and External Impacts

- e) *What are the effects of your transition plan on job and skills adaptation, training needs and possible disparities between occupations and regions or countries? What specific measures are you taking to address this (retraining and upskilling)? Please specify the activities and categories of staff targeted.*

For intellectual services businesses like Publicis, the goal is to develop the skills of the entire company.

To this end, we have implemented mandatory training for all employees (see answer to question c), designated employee liaisons on sustainability topics, and established the NIBI Ambassadors programme (see answer c) to serve as a link with clients.

In addition, we have employees who are experts in their respective fields and are driving change in practices, as well as serving as a source of internal innovation (see URD 2025, Chapter 4, Section 4.3.12.1).

- f) *How are you integrating fair transition issues into your human rights policy (adapting working conditions to climate change, decent wages, trade union rights, new supply chains, local development, land rights, etc.)?*

We have incorporated social and environmental elements into our compliance criteria for Tier 1 suppliers, and we are continually expanding the number of suppliers covered, with the aim of creating a positive dynamic by asking them about their own supply chains and their own compliance criteria. These elements are carried out in the due diligence conducted prior to signing contracts (see URD 2025, Chapter 4, Section 4.4.4.2).

- g) *How are your customers, users, audiences, target audiences, etc. of your products and services and/or those of your customers affected by your strategy aimed at promoting an economy that takes into account the principles of just transition? How do you ensure that this strategy benefits or involves the most vulnerable populations in terms of purchasing power or level of awareness (for B2C)? How do you support your least robust professional customers (for B2B)?*

Our clients are committed in their own transition and transformation, involving changes to their business models, shifts in their supply chains, new products and services, and support for their consumers and users. We support them through all these stages by offering new services (for example, Renault's Plug-in series on electric battery charging) and by helping them develop their communication (for example, with Lay's, on aspects related to the manufacturing processes of potato chips).

For several years, we have been tracking the climate commitments of our top 100 global clients: 92% of them have public climate targets (and 73% have targets validated by SBTi). This is an important indicator of companies' maturity in terms of their responses to climate change.

For less mature clients, we can help them by training their teams to address their specific needs and challenges (see URD 2025, Chapter 4, Section 4.3.12.2).



What is your vision for the future of just transition, and what are your short-, medium- and long-term objectives, if any?

Our climate goals are clear: we must reduce all our carbon emissions.

Our SBTI-validated goals are:

- 2030: 50% reduction in Scopes 1+2+3, with a transition to 100% renewable energy from direct sources,
- 2040: 90% reduction in Scopes 1, 2, and 3 emissions, with the goal of achieving Net Zero.

Due to the Group's strong growth since 2019, with revenue up 48% and headcount up 30%, we will need to revise our SBTI targets in 2026 to account for the Group's expanded scale without compromising our ambition.

Question 2: Decent standard of living in the value chain

A decent standard of living is partly ensured by the payment of a decent wage, but not only that: social protection, financial benefits, etc.

As a reminder, a decent wage is defined by the Global Living Wage as "the remuneration received for a normal working week by a worker in a given location, sufficient to ensure a decent standard of living for the worker and their family. The elements of a decent standard of living include food, water, housing, education, healthcare, transport, clothing and other essential needs, including provision for unforeseen events."

This remuneration must also enable the employee and his or her family to participate in society (leisure activities, access to communication, etc.). A decent wage, the amount of which varies from place to place depending on the cost of living, should therefore not be confused with the minimum wage that may be adopted at national level.

This issue concerns:

- *Employees in your value chain (excluding your own workforce), upstream (employees of suppliers, service providers, subcontractors, etc.) and downstream (franchises, etc.)*
- *Non-salaried staff such as self-employed workers, temporary staff or contract staff.*

The issue therefore does not concern the salaried staff of your company and its subsidiaries.

a) Prerequisites relating to a decent standard of living for new corporate clients:

How do you incorporate criteria relating to respect for a decent standard of living (decent wages, bonuses, social protection, essential social benefits, working conditions) for workers in new corporate clients throughout their value chains into your selection and decision-making processes?

Publicis Groupe does not assess its clients' own value chains on their behalf and does not claim any certification or external recognition as a result of these exchanges.

Against a backdrop of increasing regulatory requirements and stakeholder expectations, Publicis Groupe collaborates with certain clients on issues related to decent wages. These discussions primarily focus on assessment methodology, data quality and identifying and addressing specific discrepancies, where they exist.

In 2025, this work has enabled Publicis Groupe to demonstrate the robustness of its internal analyses.

b) Commitments, monitoring, and continuous improvement for existing client companies:

What steps do you take to ensure, assess and strengthen respect for a decent standard of living for workers within existing client companies throughout their value chains (targets, indicators, dialogue, action plans, monitoring mechanisms, certification)?

See answer a).



c) **Service providers and suppliers operating on your sites:**

How do you ensure that workers employed by service providers and suppliers operating on your own sites (e.g. security, cleaning, catering, reception, maintenance, IT equipment suppliers) enjoy a decent standard of living, particularly in terms of remuneration, social protection, working conditions and job stability?

In 2025, we conducted on-site audits of our suppliers in areas such as security, cleaning and catering, etc., focusing on issues related to human rights and fundamental freedoms. These service providers stand out because they are constantly present on our premises and interact daily with our employees. The results of this pilot project indicated a high degree of compliance among these suppliers. Areas for improvement mainly concerned the traceability of written documents. Most of these suppliers are SMEs (see URD 2025, Chapter 4, Section 4.3.10.3).

What is your vision for the future with regard to decent living standards in the value chain, and what are your short-, medium- and long-term objectives, if any?

This is an important issue for improving standards in many countries and sectors. We will continue to promote this concept within our sphere of direct influence.

Question 3: Social Impacts of Artificial Intelligence (AI)

How does generative AI influence the management of your human capital/human resources (job creation, job cuts, training, retraining, etc.)?

To complete your answer, please provide the following figures:

- *Percentage of employees trained in AI:*

In 2025, during the first year of its deployment, 61% of employees underwent training in “Generative AI Ethics & Responsible Use,” a course focusing on the responsible use of AI. AI training currently accounts for around a third of all our training programmes. In 2025, over 72% of employees completed AI-related training (see URD 2025, Chapter 4, Section 4.3.5).

- *Percentage of employees using AI on a daily basis:*

In early 2026, we expanded access to Copilot (Microsoft, Office 365) to all employees (100%). In mid-March 2026, just five weeks after the rollout, 88% of employees were already using it.

Publicis primarily uses proprietary AI tools, integrated into its data, media, creative, consulting, and talent management platforms. These tools help to improve campaign performance, accelerate content production, optimize operations, and boost internal productivity, within a controlled framework that complies with security and governance requirements.

- *Possible reinvestment of productivity gains into human capital formation:*

Productivity has an impact on different business lines in various ways. By providing Copilot to all employees, we have given them access to a high-performance personal assistant designed to optimize efficiency when performing low-value-added tasks and simplify certain operations.

In Creative activities, Generative AI has been used for nearly three years. It saves time across several early project phases, accelerates contextual research and work, offers more creative options, and facilitates creative



ideation with clients at an early stage. The final creation can then be based on a combination of Artificial Intelligence and human intervention (for example, the Publicis 100th anniversary film).

In Media & Data, the tools used enable data enrichment, more detailed analysis, and a wider range of options. This allows for personalization on a very large scale, with great flexibility and responsiveness.

In our Technology operations, AI was already widely used, helping teams save time on code segments. Current tools also streamline testing and quality control processes, which are still overseen by employees.

We continue to invest in AI training because it is the future. Every day, we enhance our Marcel platform by sharing experiences, introducing new tools, and making new modules available. Marcel is the nerve center of this transformation.

All projects remain under the direct supervision of our teams.

- *Proportion of the workforce likely to be negatively affected:*

At Publicis Groupe, AI is used as a tool to enhance skills, rather than as a means of replacing jobs. All employees are trained and have access to AI tools tailored to their roles. The Group is not targeting any specific group likely to be negatively affected, as the focus is on providing ongoing support and training.

Despite our teams having used AI for several years now, the number of jobs within the Group has continued to grow.

- *Level of acceptance of AI by employees (measured, for example, by adding additional questions to the annual satisfaction/engagement survey), where applicable, broken down by geographical area, function, seniority level, level of education, age or gender;*

In the employee survey conducted at the beginning of the year (two rounds per year), several questions focused on employees' familiarity with AI tools (82%), how often they use of these tools (72%), and their willingness to invest time in training (67%).

- *What is your forward-looking view on the social impacts of artificial intelligence, and what are your short-, medium- and long-term goals, if any?*

We have been integrating the use of AI into several of our business areas for around 10 years. The arrival of Generative AI is a real turning point, as its operating model opens up vast possibilities for supporting all our teams. Similarly, AI Agents allow certain tasks to be delegated and new modes of collaboration to be established. This transformation is significant for all our operations and is being managed by the relevant teams in each field.

Customised topic

Publicis has published a great deal of information in its reports on the use of AI and the application of best practices for operational and commercial purposes (for clients).

The company has defined specific guidelines on the use of generative AI (Generative AI Acceptable Use Guidelines, AI Legal Guidelines) distributed to all employees and has implemented large-scale training programmes on ethics and the responsible use of AI (modules on Marcel, mandatory training).

These practices help prevent a skills gap from developing between employees who are familiar with new technologies and those who are not (due to age, initial training, culture).



On the other hand, the regulatory framework governing the use of artificial intelligence continues to grow, and companies recognise the need to continuously adapt their practices to remain compliant.

- a) With the implementation of AI in your internal processes and commercial offerings, how do you ensure the transformation of the jobs of employees who are less familiar with these technologies? Do you measure the number of cases of AI use in your internal tools?*

AI is already integrated into internal processes: AI does what it is told to do, with varying degrees of flexibility—with parameters defined in the established specifications from the outset. Training will then help to refine (or not) the responses and thus improve effectiveness.

We are in a phase where everyone needs to experiment and practice using AI in order to understand its mechanisms, strengths and weaknesses. This is an ongoing learning process, as AI systems are improving rapidly.

Finally, all of this takes place within a culture of internal sharing where teams learn from one another.

- b) How do you ensure that your AI offerings are adjusted and adapted to the different regulatory frameworks of your customers (European AI Act, Latin American laws, US states)?*

All AI tools made available to Group employees are deployed in a controlled environment and consolidated on the Marcel 'PL.AI' platform. Before being deployed, each tool undergoes a comprehensive review to assess compliance with legal, data protection and information security requirements.

At the same time, teams must consider the specific guidelines and contractual requirements of each client when using these tools, with legal teams providing advice on applicable local laws and any relevant restrictions. Particular emphasis is placed on structured testing phases, led by business experts, to identify and address risks prior to deployment. This framework ensures the responsible use of AI tools in compliance with applicable requirements and is accompanied by clear guidelines for employees.

The Group's legal function actively monitors and continuously assesses existing and emerging regulatory frameworks applicable to these products and services across different jurisdictions and works closely with product development teams and other internal stakeholders to support the design, development and deployment of these offerings in line with the Group's requirements. Against the backdrop of rapidly evolving laws and regulatory expectations regarding artificial intelligence, the Group has invested in developing robust legal capabilities in this field of AI, in order to provide consistent and globally aligned guidance and the ability to adapt to regulatory changes. This is particularly evident in the regular updating of internal policies and practical guides for employees, and in ongoing training initiatives on AI ethics and compliance, aimed at promoting a culture of responsible and compliant innovation and use within the Group.