



## **Publicis Groupe**

### **Statement of Tax Policy**

Publicis Groupe is a responsible tax payer, who aims at all times to meet its tax obligations in accordance with applicable tax. This means that we:

- Respect the tax laws applicable in each country;
- Understand how and where value is created and ensure that transfer pricing reflects this;
- Prepare and file tax returns in accurate and timely manner and retain all necessary documentation to support the tax filing;
- Employ appropriately qualified and trained tax professionals with the right levels of tax expertise and understanding of the business.

### **Our tax strategy**

1. **Compliance:** We act at all times in accordance with all applicable laws and relevant international standards.

2. **Transparency:** We comply with all relevant legal disclosure and approval requirements and all information is clearly presented to the tax authorities. Openness and honesty are paramount in all dealings with the tax authorities.

3. **Tax risk management strategy:** To the extent the Groupe undertakes tax planning, it takes place where there is a business purpose or commercial rationale. The Groupe manages tax risks by applying due diligent care and judgement to arrive at well-reasoned conclusions

4. **Accountability & governance:** We ensure that as a business we have the mechanism in place to adhere to the above principles as outlined in the Group's annual report.