Publicis Groupe
UK Statement of Tax Policy

This document complies with Publicis Groupe's duties under paragraph 19(2) and paragraph 22(2) of Schedule 19 of the Finance Act 2016 to publish a UK tax strategy for the financial year ended 31 December 2026. This Tax Strategy applies to Publicis Groupe and all of its subsidiaries (herein collectively referred to as ''Publicis'' or ''the Groupe'')

Our tax policy aims to ensure compliance with all relevant tax laws and regulations while supporting our business objectives and creating sustainable value for our stakeholders. This policy applies to all forms of taxation across our global operations.

Key principles

1. **Compliance**: we are committed to full compliance with both the spirit and letter of tax laws and regulations in all jurisdictions where we operate.
2. **Transparency:** we maintain open and honest relationships with tax authorities and stakeholders, providing clear and timely disclosures as required.
3. **Risk management**: we proactively identify, assess, and manage tax risks to minimize uncertainty and potential disputes.
4. **Ethical conduct:** we adhere to the highest standards of ethical behaviour in our tax practices, avoiding aggressive tax planning, artificial arrangements, or the use of secrecy jurisdictions (so-called "tax havens") for tax avoidance.
5. **Alignment with business strategy**: our tax approach supports and aligns with our overall business strategy and operations, ensuring we do not transfer value created to low tax jurisdictions or use tax structures without commercial substance.

Governance and responsibility:

- the Audit and Financial Risks Committee reviews the overall tax strategy and policy, ensuring alignment with our ethical commitments;
- the Groupe Chief Financial Officer oversees tax risk monitoring and policy implementation;
- the Groupe Head of Tax implements the strategy and establishes appropriate controls.

Risk management approach:

1. We maintain a robust tax risk management framework to identify, assess, and mitigate tax risks, including risks associated with transfer pricing and cross-border transactions;
2. Regular reviews and updates of our tax positions and processes are conducted to ensure ongoing compliance with our commitments;
3. We seek external advice where necessary to ensure compliance and manage complex tax matters;
4. New legislations are closely monitored to ensure that all potential impacts are addressed in a timely and appropriate manner.

Human and material resources:

1. We employ appropriately qualified and trained tax professionals with the right levels of tax expertise and understanding of the business;
2. We provide suitable training for all staff involved in any way with the taxes reported, charged or paid by the Groupe.

Relations with tax authorities:

1. We engage in open, constructive dialogue with HMRC, demonstrating our commitment to transparency and compliance;
2. We aim to resolve any disputes through collaborative discussion and timely disclosure. We pursue voluntary forms of cooperation with HMRC;
3. We participate in industry groups interacting with government representatives to support the development of effective tax systems.

Tax planning and transfer pricing:

- We utilize available tax incentives and exemptions in line with their intended purpose and the spirit of the law;
- We do not engage in artificial tax arrangements, aggressive tax planning, or transactions whose sole purpose is the obtention of a tax advantage.
- Our tax planning aligns with our business operations and does not involve transferring value to low tax jurisdictions;
- Our transfer pricing policies adhere to the arm's length principle, in line with OECD guidelines and local country requirements, ensuring fair and appropriate pricing for all intercompany transactions and correct reflection of how and where value is created.

Transparency and reporting:

- We comply with all relevant tax reporting requirements to demonstrate our commitment to transparency;
- We consider voluntary tax disclosures to enhance transparency and stakeholder trust, particularly regarding our operations in different jurisdictions.

Review and updating

This tax policy is reviewed annually by the Audit and Financial Risks Committee and updated, as necessary, to reflect changes in our business, tax laws, and best practices, ensuring ongoing alignment with our commitments and ethical standards.

By adhering to this tax policy, we aim to maintain our reputation, minimize tax risks, and contribute positively to the communities in which we operate while supporting our business objectives. Our commitment to ethical tax practices and transparency underscores our dedication to responsible corporate citizenship.

Published date: 13 October 2026