11. Reporting Ethics Concerns

▶ AT A GLANCE

This section about the whistleblowing system tells employees and third parties how to report good faith concerns ("Concern") involving:

- **Fraud;**
- **Bribery or corruption;**
- **Money laundering;**
- **Violation of human rights;**
- **Harassment, discrimination or retaliation;**
- **Workplace violence;**
- **Human health and safety;**
- **Deceptive marketing;**
- **Environmental damage;**
- **Unethical or illegal artificial intelligence use;**
- **Violations of a government order or settlement;**
- **Other ethical concerns, including violations of Janus or the law.**

FOR WHOM?

All employees and those working on behalf of the Groupe, its Countries or Business Units, including third party representatives, clients, suppliers and other business partners.

WHAT?

- The Groupe is committed to maintaining an open and transparent work environment where all employees and value chain workers feel safe and comfortable reporting good faith Concerns without fear of retaliation.
- Please note that the Reporting Ethics Concerns procedures described below may not be used to report individual employee concerns regarding:
  - routine employment matters; or
  - grievances about company business decisions.

  Such concerns may be raised with a manager, local CTO or HR representative.

HOW?

Good Faith Concerns

- A Concern is made in good faith:
  - if there are reasonable grounds for believing the incident reported to be true in light of available information; and
  - the person raising the Concern is not receiving direct financial compensation for raising the Concern.

Bad Faith Allegations

- Making malicious or knowingly false allegations through the Concern procedures – or repeatedly targeting an employee unfairly, will be considered a violation of Publicis values and subject to disciplinary action.

Confidentiality and Non-Retaliation

- All Concerns reported are kept confidential.
- The identity of anyone raising a Concern, as well as the identity of anyone named, will be protected, and the information provided only used to investigate the Concern.
- The Groupe will not, nor knowingly permit any employee to, retaliate in any way (including any disciplinary action or dismissal) against anyone for raising a good faith Concern.
- If a Concern is made in good faith and later unsubstantiated, the identity of the person who raised the Concern, as well as the identity of the persons targeted by the Concern, will remain protected.
- Note that this non-retaliation policy does not prohibit employment action in response to poor performance, misconduct or business changes, unrelated to a Concern.

Reporting Process

- Concerns may be raised in any language.
- They may be reported via the Ethics Concerns platform operated by Whispli.

The platform can be accessed by visiting *https://publicis.whispli.com/lp/ethicsconcerns* or using this QR code:

- Concerns may also be sent to the Secretary General of Publicis Groupe:
  - Email: *anne-gabrielle.heilbronner@publicisgroupe.com*;
  - Mail: Publicis Groupe, 133, avenue des Champs-Élysées, 75008 Paris, France.

- Concerns reported via the platform are received by the Secretary General of Publicis Groupe & the Groupe Chief Compliance Officer.
- Concerns should include all relevant information to substantiate the Concern. Additional information or documents can be submitted via the reporting lines even after the initial Concern is raised.
- Concerns may be made anonymously, but please be aware that the Groupe's ability to investigate a Concern depends upon receiving sufficient detail regarding the Concern. Concerns raised without the person who raised the Concern's name, which do not include sufficient detail, will not be investigated.
- Individuals raising a Concern must make a good faith effort to ensure the accuracy of the information reported.

Review and Investigation

- The Concern will be reviewed only by limited authorized personnel from any of Internal Audit, Legal, Groupe Compliance or Human Resources to determine the appropriate steps for its assessment and investigation.
- If the Concern relates to a violation of a government order or settlement, it may also be reviewed by the relevant government agency or its designee.
- If the Concern requires investigation, the investigation will be conducted by representatives of any of Internal Audit, Legal, Groupe Compliance or Human Resources, or by external specialists, as appropriate.
- The Concern will be shared internally and externally only as appropriate to conduct adequate assessment and investigation, in a strictly confidential manner, over a period proportional to its circumstances and complexities.
- The Groupe may refer the Concern to Country or Business Unit management if Country or Business Unit management is without conflict of interest and can best address the Concern.
- If the Concern is determined to be well-founded, the Groupe or Country or Business Unit management as appropriate will take action to address and remedy it.
- The Audit and Financial Risks Committee is informed regularly of the status of reported Concerns and how they are investigated and resolved.

Timelines

- The individuals who raised the Concern will receive acknowledgement of receipt of the Concern within seven business days.
- The timeline for investigation varies depending on the content and nature of the reported Concern. It is therefore not possible to predict accurately how long an investigation will take to be completed. Investigations will be carried out with appropriate attention to timely resolution.
- Within three months of the acknowledgement, the individual who raised the Concern will be informed in writing of the actions taken to assess the validity of the Concern and, when appropriate, information regarding how the Concern is being addressed.
- The individual who raised the Concern will also be informed when any relevant investigation has been closed.

Time Limits for Storing Personal Data

- Any data related to a Concern shall be destroyed, stored or archived in accordance with applicable laws.
- If the Concern is not followed by legal or disciplinary proceedings, the data will be destroyed within two months of the end of the verification proceedings or archived.
- If the Concern is followed by legal or disciplinary proceedings, the data will be kept until the end of the legal or disciplinary proceedings or archived.

Data Protection

- This Reporting Ethics Concerns Policy and the methods for treating the Concerns will comply with applicable data privacy laws.

Compliance with Local Laws

- Options for Reporting Ethics Concerns may vary in accordance with local law. All Concerns may be reported in compliance with this policy and/or local law.

WHO?

All employees, particularly Business Unit and Country CEOs and CFOs and Groupe Secretary General.

Policy available to the public on the Groupe website.