

HAVAS UK TAX STRATEGY

The group's global tax strategy presented below is applicable to all companies of the group, including the UK group companies.

The strategy applies to all types of taxes at every jurisdiction level (local, regional and national). Reference to tax authorities includes HMRC.

This strategy has been prepared to meet the requirements set out in the UK Finance Act 2016, Schedule 19, para 16(2) in respect of the duty of Havas's UK subsidiaries to publish a UK tax policy for the year ended 31 December 2025.

Many of Havas's subsidiaries do not have a suitable UK website and so this document is published centrally by Havas to comply with the above legal requirement.

Havas's tax strategy aims to ensure that:

- the group's attitude towards tax is clearly understood by all stakeholders;
- appropriate processes are identified and implemented so that all taxes are properly calculated and paid in all relevant territories within the statutory requirements;
- tax reliefs which are rightfully available to the group are identified and claimed when appropriate;
- external advisers engaged by the group where appropriate and have the requisite qualifications and reputation;
- open and constructive relationships with local tax authorities are developed and maintained wherever possible and permitted by local law;
- in the event that any company or part of the group is subjected to a tax audit, the appropriate staff and/or external advisers are assigned to the matter to ensure the proper conduct of the audit process and its conclusion as quickly as possible.

The group has very low tolerance to tax risk and notably does not:

- shelter profits in tax havens or low tax countries where the group does not have a legitimate commercial presence;
- use licensing arrangements or any other scheme to transfer artificial profits to low tax countries;
- subscribe to or participate in schemes that provide no commercial benefit to the group, or where the tax benefit is a significant contributing factor.

Tax-risk management and governance:

- The group justifiably mitigates its tax liabilities by making reasonable and appropriate use of the legislative framework and the available reliefs in each territory within which it operates;
- The group's Tax Department employs tax specialists based in Paris, US, Spain, Mexico and the UK who report to the Director of Tax. The Head of the Tax Department reports to the Chief Financial Officer.

- In countries without a local tax specialist, the group, in coordination with finance departments and its in-house tax team (see above), relies on external advisers with requisite qualifications and reputation;

Relationship with tax authorities:

- The group is committed to establishing and maintaining a constructive and transparent relationship with the tax authorities in all countries in which it operates and where such relationships are permitted under local legislation and customs. The group considers that such arrangements provide long-term benefits for both the group and the local tax authorities.

Havas has identified the following UK subgroups and companies which are required to disclose their tax strategy:

- Havas UK Limited and its subsidiaries;
- Grand Union Communications Limited;
- Arena Media Holdings Limited and its subsidiaries;
- Cake Group Limited and its subsidiaries;
- BETC London Limited;
- Forward 1 UK Limited;
- Havas Canada Holdings Limited;
- Elisa Interactive Limited;
- Absurd Media Limited.