

Publicis Groupe SA

Siege Social: 133, avenue des Champs-Elysées –75008 Paris
Société Anonyme au capital de 80 954 942 €
N° Siret : 542 080 601 00017

Statutory Auditors' Special Report on Award of Existing or Future Shares Free of Charge to Members of the Salaried Personnel and the Company's Officers

Combined Ordinary and Extraordinary Meeting of Shareholders
on June 3, 2008
23rd Resolution

ERNST & YOUNG ET AUTRES
ERNST & YOUNG

MAZARS & GUERARD
MAZARS

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Statutory Auditors' Special Report on Award of Existing or Future Shares Free of Charge to Members of the Salaried Personnel and the Company's Officers

This is a free translation into English of the Statutory Auditors' report issued in the French language and is provided solely for the convenience of English-speaking readers.

To the Shareholders,

In our capacity as the Statutory Auditors of your company, and in accordance with Article L. 225-197-1 of the French Commercial Code, we have prepared this report on the proposal to award existing or future shares, free of charge, to certain members of the salaried personnel and the officers of Publicis Groupe SA and companies affiliated with it within the meaning of Article L. 225-197-2 of the French Commercial Code.

Your Management Board proposes that you authorize it to award existing or future shares free of charge. The Management Board is responsible for preparing a report on this transaction whenever it desires to carry it out. Our responsibility is to inform you of our comments, if any, on the information given to you about the proposed transaction.

Your Management Board also proposes, in the 24th resolution, that you authorize it, for an 18-month period, to use this power in the event of a tender offer for the shares of your company, in cases where the first paragraph of Article L. 233-33 of the French Commercial Code is applicable.

We have conducted our work in accordance with French professional standards. These standards require us to verify that the terms and conditions provided for and set forth in the Management Board's report are consistent with the law.

We have nothing to report on the information given in the Management Board's report on the proposed transaction involving awards of shares free of charge.

Neuilly-sur-Seine and Courbevoie, May 15, 2008

The Statutory Auditors

ERNST & YOUNG ET AUTRES

French original signed by Valérie Desclève and Jean Bouquot

MAZARS & GUERARD

French original signed by Isabelle Massa and Philippe Castagnac