## **AUDIT COMMITTEE CHARTER**

**Purpose**: The Audit Committee (the "Committee") is a standing committee of the Board of Directors ("Board") of Omnicom Group Inc. (the "Company"). The Committee's purpose is to assist the Board in carrying out its oversight responsibilities relating to the Company's financial reporting. In this regard, the Committee will assist Board oversight of (1) the integrity of the Company's financial statements, (2) the Company's compliance with legal and regulatory requirements, (3) the Company's risk assessment and management of exposure to risk, (4) the qualifications and independence of the Company's independent auditors, and (5) the performance of the Company's internal audit function, as set forth in the internal audit department charter, and independent auditors. Furthermore, the Committee will prepare an audit committee report as required by the Securities and Exchange Commission (the "SEC") for inclusion in the Company's annual proxy statement. The Company recognizes, however, that:

- Management is responsible for the preparation, presentation and integrity of the Company's financial statements and for the effectiveness of internal control over financial reporting;
- The independent auditors are responsible for planning and carrying out a proper audit of the Company's annual financial statements, reviews of the Company's quarterly financial statements prior to the filing of each quarterly report on Form 10-Q, annually auditing management's assessment of the effectiveness of internal control over financial reporting and other procedures;
- Members of the Committee are not full-time employees of the Company and are
  not, and do not represent themselves to be, performing the functions of auditors or
  accountants. As such, it is not the duty or responsibility of the Committee or its
  members to conduct "field work" or other types of auditing or accounting reviews
  or procedures or to set auditor independence standards; and
- In carrying out their oversight responsibilities, the Committee and the Board will necessarily rely on the expertise, knowledge and integrity of management, the Company's internal audit department and independent auditors (collectively, "management and the accountants") and such other persons, if any, with whom the Committee may consult from time to time.

The Committee will have the authority to take all actions on behalf of the Board as the Committee or its Chairperson may from time to time determine to be consistent with its purpose and this Charter.

*Composition*: The Committee will have at least three members. Based upon the recommendation of the Governance Committee, the Board will designate the members of the Committee at least annually. Because of the Committee's demanding role and responsibilities, and the time commitment attendant to Committee membership, each prospective Committee member should evaluate carefully the existing demands on his or her time before accepting this important assignment. The Board will take such actions as it from time to time determines to be appropriate to ensure that the Committee and its members comply with applicable independence

requirements (including those discussed below). Management is directed to take such steps as are necessary to ensure that the Company does not take actions which would compromise the independence of any Committee member. In furtherance of these requirements, (1) each Committee member will receive only director's fees as compensation from the Company (which includes all forms of compensation paid to directors of the Company for service as a director or member of a Board Committee) and (2) no Committee member will accept appointment or election to serve simultaneously on more than three audit committees of publicly traded companies (including the Company) unless the Board has determined that such service would not impair the ability of such member to effectively serve on the Committee, which determination shall be disclosed in the Company's annual proxy statement. The Board may, in its sole discretion and at any time, remove any member of the Committee and fill any vacancy in the membership of the Committee.

Members of the Committee must be "independent" under the rules of the New York Stock Exchange, Inc. ("NYSE") and Rule 10A-3 under the Securities Exchange Act of 1934, as amended, and the Board must affirmatively determine that each member of the Committee has no material relationship with the Company and management. The Board must also determine that each member is "financially literate" and that one member of the Committee has "accounting or related financial management expertise," as such qualifications are interpreted by the Board in its business judgment, and whether any member of the Committee is an "audit committee financial expert," as defined by the rules of SEC. If the Board has determined that a member of the Committee is an audit committee financial expert, it may presume that such member has accounting or related financial management expertise.

The Board also will from time to time designate the Chairperson, and may designate a Co-Chairperson or Vice Chairperson, of the Committee. The Committee may delegate one or more of its responsibilities hereunder to any subcommittee of the Committee. Any such delegation will be reported to the Chairperson of the Governance Committee.

Authority and Resources: The Committee shall have the power to conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee or its Chairperson may retain at the Company's expense (in such amount as the Committee or its Chairperson determines to be appropriate) legal counsel and other third-party advisors as it determines to be appropriate. Management and the accountants are directed to bring to the attention of the Committee such matters that the Committee is required by law or NYSE listing requirements to review or as the Committee or its Chairperson may from time to time designate. Without limitation, management is responsible for providing the Committee with the information and assistance contemplated by this Charter and educational and other resources as may be required by law, NYSE listing requirements or generally accepted accounting principles ("GAAP") or as the Committee or the Chairperson may request, and such funding as may be herein contemplated, including funding to pay fees and disbursements of the independent auditors (and any other public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company) and any advisor retained by the Committee or its Chairperson, and funding for the payment of ordinary administrative expenses that are necessary or appropriate in carrying out the Committee's duties.

**Proceedings**: The Committee will meet from time to time, not less frequently than quarterly, as necessary to carry out its responsibilities. The Committee will periodically meet in executive session and meet separately with representatives of management, the Company's internal audit staff and the Company's independent auditors to aid in assuring direct communications relevant to the discharge of the Committee's responsibilities. The Committee may otherwise adopt such procedures as it or the Chairperson may from time to time determine to be appropriate to assist in the discharge of its responsibilities. Except as the Committee or its Chairperson may otherwise determine, the Secretary or another person designated for this purpose by the Committee Chairperson will prepare appropriate records of all Committee meetings and actions, copies of which when approved by the Committee or its Chairperson will be furnished to the Board, and will maintain copies of all materials furnished or presented to the Committee. In addition, the Committee Chairperson will report to the Board as to all matters that he or she determines to be appropriate.

## *Responsibilities*: The Committee will:

- 1. With respect to the independent auditors,
  - (i) Act as the direct contact with the Company's independent auditors, who will ultimately be accountable to the Committee and the Board;
  - (ii) Have authority and direct responsibility for the (1) appointment, retention and removal, (2) terms of engagement and compensation, and (3) general oversight on behalf of the Board of the work of the independent auditors and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or to perform audit, review or attestation services (including resolution of disagreements between management and the auditors regarding financial reporting), and each such registered public accounting firm must report directly to the Committee;
  - (iii) Pre-approve all audit and non-audit work to be provided to the Company by the independent auditors (except for items exempt from pre-approval requirements under applicable law);
  - (iv) Obtain annually from the independent auditors a formal written statement of the fees billed in each of the last two fiscal years for each of the following categories of services rendered by the independent auditors: (i) the audit of the Company's annual financial statements and the reviews of the financial statements included in the Company's Quarterly Reports on Form 10-Q or services that are normally provided by the independent auditors in connection with statutory and regulatory filings or engagements (including any amounts associated with a Sarbanes-Oxley Section 404 internal control audit); (ii) assurance and related services not included in clause (i) that are reasonably related to the performance of the audit or review of the Company's financial statements, in the aggregate and by each service; (iii) tax compliance, tax advice and tax planning services, in the aggregate and by each service; and (iv) all other products and services rendered by the independent auditors, in the aggregate and by each service;

- (v) Obtain from the independent auditors in connection with any audit a timely report relating to the Company's annual audited financial statements describing all critical accounting policies and practices used, all alternative treatments within GAAP for policies and practices related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors, and any material written communications between the independent auditors and management, such as any "management" letter or schedule of unadjusted differences;
- (vi) At least annually, obtain and review a report by the independent auditors describing: the auditors' internal quality control procedures; any material issues raised by the most recent internal quality control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the independent auditors, and any steps taken to deal with any such issues; and (to assess the independent auditors' independence) all relationships between the independent auditors and the Company, including each non-audit service provided to the Company and the matters set forth in the rules and standards of the Public Company Accounting Oversight Board ("PCAOB");
- (vii) Discuss with the independent auditors any relationships or services disclosed in the auditors' statement that may impact the quality of audit services or the objectivity and independence of the Company's independent auditors; and
- (viii) Assure the regular rotation of the lead audit partner in accordance with the applicable PCAOB and NYSE rules and discuss with management the timing and process for implementing the rotation of the lead audit partner, the concurring partner and any other active audit engagement team partner;
- 2. Based on the advice and with the assistance of counsel, prepare any report or other disclosures relating to the Committee's activities as required by law, including the report to be included in the Company's annual proxy statement;
- 3. Review and approve the appointment or a change in the Company's principal accounting officer;
- 4. Inquire of management and the accountants about significant risks or exposures and assess steps management is taking in light of these risks. Meet, at least quarterly, with the Company's financial management, independent auditors and legal advisors on matters relating to the Company's financial reporting. Discuss guidelines and policies governing the process by which management of the Company assesses and manages the Company's exposure to risk;
- 5. Oversee the Company's cybersecurity risk management programs and receive periodic updates from management regarding cybersecurity, data privacy and other risks relevant to the Company's information technology systems;

- 6. Review with management and the accountants the audit scope and plan and coordination of audit efforts to ensure completeness of coverage, reduction of redundant efforts and the effective use of audit resources;
- 7. Consider and review with each of the internal audit department and the independent auditors (together, the "accountants"):
  - (i) The adequacy of the Company's internal controls, including computerized information system controls and security;
  - (ii) Any related significant findings and recommendations of the accountants, together with management's responses thereto; and
  - (iii) Any significant changes in GAAP or the Company's accounting policies or standards:
- 8. Review with management and the accountants at the completion of the annual audit and each quarterly review:
  - (i) The financial statements and related disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations";
  - (ii) The results of the independent auditor's audit or review, as applicable, and related report;
  - (iii) Other published documents containing the Company's financial statements, including (1) management's disclosure to the Committee under Section 302 of the Sarbanes-Oxley Act, (2) the contents of the certificates to be filed under Sections 302 and 906 of that Act, and (3) assurance from management and the accountants that the matters disclosed in these documents are consistent with the information contained in the financial statements;
  - (iv) Any significant changes required in the audit or review plan;
  - (v) Any problems or difficulties encountered during the course of the audit or review, any restrictions on the scope of the independent auditors' activities or on access to requested information, and any significant disputes with management, and in each case management's response to such matter;
  - (vi) Any reports or communications (and management's and/or the internal audit department's responses thereto) submitted to the Committee by the independent auditors required by or referred to in Auditing Standard No. 1301, as it may be modified or supplemented;
  - (vii) Other matters related to the conduct of the audit or review which are to be communicated to the Committee under GAAP;

- (viii) Any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls (including computerized information system controls and security) and any special audit steps adopted in light of material control deficiencies;
- (ix) Analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements;
- (x) The effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements; and
- (xi) Accounting policies governing, and disclosure related to, the Company's accounting treatment of swaps or other derivative contracts the Company may use for hedging purposes;
- 9. Review policies and procedures with respect to related person transactions, including transactions between the Company and officers and directors, or affiliates of officers or directors, or transactions that are not a normal part of the Company's business, and approve or recommend to the Board any changes to such policies and procedures;
- 10. Review with management and the internal audit department:
  - (i) Significant findings during the year and management's responses thereto;
  - (ii) Any significant difficulties encountered in the course of their audits, including any restrictions on the scope of their work or access to required information;
  - (iii) Any changes required in planned scope of their audit plan; and
  - (iv) The responsibilities, budget and staffing of the inside auditors;
- 11. Discuss earnings press releases as well as any financial information and earnings guidance provided to analysts and rating agencies. The Committee's responsibility to discuss earnings releases, as well as financial information and earnings guidance, may be done generally (i.e., discussion of the types of information to be disclosed and the type of presentation to be made). The Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance;
- 12. Oversee the performance of the Company's internal audit function, including the internal audit department charter;
- 13. Discuss with the Company's General Counsel any significant legal, compliance or regulatory matters that may have a material effect on the financial statements or the

- Company's business, financial statements or compliance policies, including material notices to or inquiries received from governmental agencies;
- 14. Establish policies as to hiring employees or former employees of the independent auditor;
- 15. Establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters;
- 16. Review correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements, accounting policies or internal controls;
- 17. Evaluate the Committee's performance annually. The performance evaluation by the Committee shall be conducted in such manner as may be approved by the Board;
- 18. Act in respect of such other matters as to which Committee action is required by law or NYSE rule; and
- 19. Report its activities to the full Board on a regular basis and make such recommendations with respect to the above and other matters as the Committee may deem necessary or appropriate.

The Committee will review this Charter at least annually and will recommend to the Governance Committee changes as it determines to be appropriate. Any changes to this Charter will be effective when recommended by the Governance Committee and approved by the Board.

As adopted by the Board on March 31, 2003, and amended from time to time thereafter through March 25, 2025.