

## 7.11 Statutory Auditors' special report on regulated agreements

### Shareholders' Meeting held to approve the financial statements for the year ended 30 June 2025

*This is a free translation into English of the Statutory Auditors' special report on regulated agreements that is issued in French and is provided solely for the convenience of English speaking readers. This report on regulated agreements should be read in conjunction and construed in accordance with French law and professional auditing standards applicable in France. It should be understood that the agreements reported on are only those provided by the French Commercial Code (Code de Commerce) and that the report does not apply to those related party transactions described in IAS 24 or other equivalent accounting standards.*

To the Pernod Ricard SA Shareholders' Meeting,

As Statutory Auditors of your Company, we hereby present our report on regulated agreements.

The terms of our engagement require us to communicate to you, based on information provided to us, the principal terms and conditions of those agreements brought to our attention or which we may have discovered during the course of our audit, as well as the reasons justifying that such agreements are in the Company's interest, without expressing an opinion on their usefulness and appropriateness or identifying other such agreements, if any. It is your responsibility, pursuant to Article R.225-31 of the French Commercial Code (*Code de commerce*), to assess the interest involved in respect of the conclusion of these agreements and commitments for the purpose of approving them.

Our role is also to provide you with the information stipulated in Article R.225-31 of the French Commercial Code relating to the implementation during the past year of agreements previously approved by the Shareholders' Meeting, if any.

We conducted the procedures we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this assignment.

### AGREEMENTS SUBMITTED TO THE APPROVAL OF THE SHAREHOLDERS' MEETING

#### Agreements authorised and entered into during the year

We hereby inform you that we have not been advised of any agreement authorised and entered into during the year to be submitted to the approval of the Shareholders' Meeting pursuant to Article L.225-38 of the French Commercial Code.

### AGREEMENTS PREVIOUSLY APPROVED BY THE SHAREHOLDERS' MEETING

#### Agreements approved in prior years that remained in force during the financial year

We hereby inform you that we have not been advised of any agreement already approved by the Shareholders' Meeting whose execution would have continued during the past financial year.

Paris La Défense, 16 September 2025

The Statutory Auditors,  
French original signed by

**KPMG SA**

Sara Righenzi de Villers  
Partner

Adrien Johner  
Partner

**Deloitte & Associés**

Marc de Villartay  
Partner

Loris Strappazon  
Partner

