

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer			
1 Issuer's name Vivendi SE		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Xavier Le Roy	4 Telephone No. of contact +33 1 71 71 18 77	5 Email address of contact xavier.leroy@vivendi.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 42 Avenue de Friedland		7 City, town, or post office, state, and ZIP code of contact Paris Cedex 08, 75380 France	
8 Date of action 12/13/2024		9 Classification and description Ordinary Shares	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol VIV	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On December 13, 2024, Vivendi SE ("Vivendi") effected a partial demerger pursuant to which each holder of ordinary shares in the capital of Vivendi ("Vivendi Shares") received one (1) ordinary share in the capital of Louis Hachette Group S.A. ("LHG", and such shares "LHG Shares") for every one (1) Vivendi Share held by such holder as of December 13, 2024 (the "Partial Demerger").

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The receipt of LHG Shares by Vivendi shareholders is expected to be taxable for U.S. federal income tax purposes. Shareholders' basis in the LHG Shares received should be equal to the fair market value of such shares.

Vivendi assumes that the Partial Demerger is entirely treated as a dividend for U.S. federal income tax purposes because Vivendi does not currently calculate, and has not historically calculated, its current or accumulated earnings and profits for U.S. federal income tax purposes, and, as a result, shareholders should treat the receipt of LHG Shares in the Partial Demerger entirely as a dividend under section 316 of the Code.

The receipt of LHG Shares by Vivendi shareholders should not result in an adjustment to such shareholders' U.S. tax basis in their Vivendi Shares.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ There is no direct guidance under U.S. federal income tax law as to the proper approach or method for determining the fair market value of LHG Shares received in the Partial Demerger. In general, for U.S. federal income tax purposes, fair market value is the price at which property would change hands between a willing buyer and willing seller, neither being under any compulsion to buy or sell the property, and both having reasonable knowledge of the facts.

Vivendi believes that one possible approach to determining the fair market value of LHG Shares for this purpose (as well as other purposes) is to look to the opening price on December 16, 2024 for such shares, when trading on such shares became available. Other values may be more appropriate. Vivendi recommends that each person who received any LHG Shares in the Partial Demerger consult with such person's own tax advisor to determine the fair market value of such shares.

