

Appendix D – Statutory Auditor's reports

Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

This is a translation into English of the statutory auditor report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English speaking users. This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

Year ended December 31, 2025

To the Shareholders' meeting,

This report is issued in our capacity as statutory auditor of Capgemini SE. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2025 and included in section 4A – "2025 Sustainability Statement" (hereinafter the 'Sustainability Statement') of the group management report.

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code, Capgemini SE is required to include the above-mentioned information in a separate section of the group management report. This information enables an understanding of the impact of the activity of the group on sustainability matters, as well as the way in which these matters influence the development of the business of the group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L.821-54 paragraph II of the aforementioned Code our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by Capgemini SE to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code;
- compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on "*Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852*".

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by Capgemini SE in the group management report, we have included an emphasis of matter paragraph hereafter.

Limits of our engagement

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of Capgemini SE, in particular it does not provide an assessment of the relevance of the choices made by Capgemini SE in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the group management report.

Our engagement does, however, allow us to express conclusions regarding the entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required under Article 8 of Regulation (EU) No 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the group management report.

Compliance with the requirements set out in the ESRS of the process implemented by Capgemini SE to determine the information reported

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by Capgemini SE, has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of information disclosed in the Sustainability Statement, and
- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Capgemini SE with the ESRS.

Elements that received particular attention

We describe below the matters to which we paid particular attention in assessing compliance with the ESRS of the process implemented by Capgemini SE to determine the information disclosed.

Information regarding how Capgemini SE concluded that there was no change in either the methodology or the outcome of the double materiality assessment is disclosed in section 4.1.4.5 of the Sustainability Statement.

Through inquiries of management and other personnel we considered appropriate, and through inspection of available documentation, we obtained an understanding of the analyses performed by Capgemini SE to identify and assess the internal and external factors considered in support of the conclusion that the double materiality assessment remained unchanged.

Based on our professional judgment, our procedures included, in particular:

- exercising professional skepticism in relation to the documentation supporting the analyses performed by the entity, as well as the approach applied to identify the internal and external factors to be considered ;
- evaluating the appropriateness of the factors considered by Capgemini SE, in light of our understanding of the Group and its activities ;
- evaluating whether the available sector analyses and relevant peer benchmarks that we considered appropriate call into question the actual and potential impacts, risks and opportunities identified by the Group;
- evaluating the appropriateness of the process implemented by the entity to assess impact materiality and financial materiality, and to determine the material information disclosed (including the definition of thresholds), in light of our understanding of the entity ;
- evaluating the appropriateness of the related disclosures provided in section 4.1.4 of the Sustainability Statement.

Compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Statement, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by Capgemini SE for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, that this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability Statement, with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Elements that received particular attention

We set out below the elements that have been the subject of particular attention in relation to our assessment of the compliance of this information with the ESRS.

Information provided in application of environmental standards ESRS E1

Information reported in relation to climate change (ESRS E1) is mentioned in paragraph “4.2 E1 Climate change” of the Sustainability Statement.

- Our work consisted primarily of:
 - assessing, through interviews conducted with management and others in the entity, in particular the “climate” department, whether the description of the policies, actions and targets implemented by the entity covers the areas of climate change mitigation and adaptation to climate change ;
 - assessing the appropriateness of the disclosure provided in paragraph “4.2 E1 Climate change” in the environmental section of the Sustainability Statement and its overall consistency with our knowledge of the entity.
- With regard to the information published on the greenhouse gas (GHG) emissions :



- we obtained an understanding of the internal control and risk management procedures implemented by the entity to ensure the compliance of the reported information with ESRS requirements;
 - we assessed the consistency of the scope considered for the greenhouse gas emissions assessment with the scope of the consolidated financial statements, activities in its own operations and across the value chain;
 - we obtained an understanding of the greenhouse gas emissions inventory protocol used by the entity to draw up its greenhouse gas emissions assessment, and checked its application, for a selection of emissions categories and sites, for scope 1 and scope 2.
- With regard to scope 3 emissions :
- we assessed:
 - The justification for the inclusion and exclusion of the various categories and the transparency of the disclosures provided in this respect,
 - the process of gathering information on which disclosures were based,
 - we assessed the appropriateness of the emission factors used and the calculation of the related conversions, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data;
 - we reconciled physical data (such as energy consumption), on a sample basis, to the underlying data used to draw up the greenhouse gas emissions assessment and traced to supporting documents;
 - with regard to the estimates that we considered to be critical, used by the entity to prepare its greenhouse gas emissions assessment:
 - through interviews with management, we obtained an understanding of the method used to calculate the estimate and the information sources on which the estimates were based;
 - we assessed whether the methods were applied consistently or whether there were any changes since the previous period, and whether these changes were appropriate;
 - we verified the accuracy of the calculations used to prepare this information.
- With regard to our procedures regarding the Transition plan for climate change mitigation our work primarily consisted of:
- assessing whether the information published in the transition plan meets ESRS E1 requirements with an appropriate description of the plan's underlying key assumptions, it being understood that we are not required to express a conclusion on the appropriateness or the level of ambition of the transition plan's objectives;
 - through inquiries with the people in charge of developing and monitoring the transition plan assessing whether the transition plan reflects the commitments made by the entity;
 - assessing the consistency of the key information provided under the transition plan, particularly with regard to the financial information provided on investments (CapEX and OpEX) and the entity's financing (cash flows), as well as decarbonisation levers.

Information provided in application of social standards ESRS S1

The information reported in respect of the Group's workforce (ESRS S1) is included in paragraph 4.7 S1-Own workforce of the Sustainability Statement.

Our work consisted primarily of:

- Through interviews conducted with the Group's Human Resources Direction, we have:
 - obtained an understanding of the collection and compilation process for the processing of qualitative and quantitative information for the publication of material information in the sustainability statement,
 - inspected the available supporting documentation;
 - implemented procedures to verify the correct consolidation of this data;
- we obtained an understanding of the internal control and risk management procedures implemented by the entity to ensure compliance of the reported information with ESRS requirements;
- on a sample basis or other selection methods, we have:
 - examined the geographical and legal scope on which the information has been reported;
 - examined the entity's implementation of the key concepts of the ESRS S1 standard, such as the concept of employees or self-employees, the components complementary to the basic salary or complementary or variable components taken into account in remuneration, etc.;
 - assessed whether the methods and assumptions used by the entity to determine the reported information are appropriate in connection with ESRS S1;
 - compared this information with the annual/consolidated financial statements, internal data of the entity relating to the accounting records such as in particular the management reporting;
 - defined and implemented analytical procedures adapted to the information examined in connection with changes in the business;
 - examined, based on a sample the supporting documents with the corresponding information,
 - verified the arithmetical accuracy of the calculations used to establish this information, if any, after the application of rounding rules.

We also assessed:

- whether the description of the policies, actions and targets implemented by the entity cover the following areas: health and safety, diversity, human rights or remuneration ;
- the description of how the entity's own workforce can make their concerns known as well as how follow up is carried out with these own workforce regarding the issues raised, and the effectiveness of these channels (in particular through grievance mechanisms).

We assessed the appropriateness of the information presented in paragraph "4.7 S1-Own workforce" in the social section of the Sustainability Statement and its overall consistency with our knowledge of the entity.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by Capgemini SE to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We concluded that there were no such matters to disclose in the report.

The Statutory Auditor

Forvis Mazars SA

Levallois-Perret, February 20, 2026

French original signed by

Anne-Laure Rousselou
Partner

Émilie Loréal
Partner

