

Statutory Auditors' additional report on the share capital increase with cancellation of pre-emptive subscription rights for employees of certain non-French subsidiaries and the share capital increase with cancellation of pre-emptive subscription rights for members of Group employee savings plans

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(Board of Directors' meeting of December 2, 2025)

To the Shareholders,

In our capacity as Statutory Auditors of Capgemini SE and in accordance with Article R. 225-116 of the French Commercial Code (*Code de commerce*), we hereby present to you an additional report to our reports of March 18, 2025 on the share capital increase with cancellation of pre-emptive subscription rights, as approved by the Combined Shareholders' Meeting of May 7, 2025, and reserved for:

- members of one or more employee savings plans (or any other plan for whose members a share capital increase may be reserved on equivalent terms under Articles L. 3332-1 *et seq.* of the French Labor Code (*Code du travail*) or any analogous law or regulation) implemented within a company or a group of French or non-French companies within the scope of the consolidated or combined financial statements of the Company pursuant to Article L. 3344-1 of the French Labor Code (17th resolution);
- one of the following categories of beneficiary: (i) non-French Employees, (ii) employee share ownership UCITS or other vehicles, with or without a legal personality, invested in shares of the Company, where the holders of units or shares are non-French Employees, and/or (iii) any bank or entity controlled by a bank within the meaning of Article L. 233-3 of the French Commercial Code that has set up, at the Company's request, a structured offer for non-French employees presenting an economic profile comparable to that of an employee share ownership scheme set up pursuant to a share capital increase performed under the 17th resolution (18th resolution).

This Meeting delegated to the Board of Directors the authority to decide:

- for a period of 18 months, to carry out a transaction pursuant to the 17th resolution, for a maximum amount of €28 million;
- for a period of 18 months, to carry out a transaction pursuant to the 18th resolution, for a maximum amount of €14 million, it being stipulated that this amount will count towards the ceiling of €28 million provided for in the 17th resolution.

Using these delegations, at its meeting of June 11-12, 2025, the Board of Directors:

Under the 17th resolution adopted by the Combined Shareholders' Meeting of May 7, 2025:

- decided to increase the share capital by setting a maximum number of 2,700,000 ordinary shares to be issued;
- delegated, within this limit, to the Chief Executive Officer the powers required for the purposes of completing the share capital increase as well as that of postponing its completion. To this end, the Chief Executive Officer has been granted all powers to set the terms and conditions of the transaction and, in particular:
 - to set the opening and closing dates of the subscription period, it being understood that the subscription period could be preceded by a reservation period for subscriptions,
 - to set the maximum number of shares to be issued within the limit of 2,700,000 ordinary shares,

- to set the subscription price of the shares which, in accordance with the provisions of the French Labor Code, will be equal to the average of the volume weighted average price (VWAP) of the listed prices of the Capgemini share during the 20 stock market trading days preceding the date of the Chief Executive Officer's decision that will set the dates of the subscription period, minus a 12.5% discount,
- to set the terms and conditions for reducing subscriptions requested by beneficiaries of the reserved capital increase in the event that the total number of shares requested by these beneficiaries is higher than the maximum authorized amount, in accordance with the rules described in the documents approved by the French financial markets authority (*Autorité des Marchés Financiers* – AMF),
- to set the timeframe and the terms and conditions for the payment of the new shares,
- to acknowledge the completion of the capital increase up to the limit of the shares effectively subscribed, to adopt the report to the shareholders and to modify the bylaws in accordance with the transaction,
- to execute the issuance of the shares thus subscribed and take useful steps to ensure their listing and financial servicing,
- if applicable, to deduct the costs of the capital increase from the amount of associated premiums and withdraw the necessary sums from this amount to increase the legal reserve to one tenth of the new share capital,
- more generally, to carry out all transactions and execute all necessary formalities for the completion of the capital increase.

Under the 18th resolution adopted by the Combined Shareholders' Meeting of May 7, 2025:

- decided to carry out a capital increase:
 - by reserving the issue for a bank that, at the Company's request, has set up a subscription formula proposed to employees and corporate officers of the companies related to the Company under the conditions set forth by Articles L. 225-180 of the French Commercial Code and L. 3344-1 of the French Labor Code and whose corporate headquarters are located outside of France, presenting an economic profile comparable to the subscription formula offered to employees of the Group within the framework of the transaction carried out pursuant to the 17th resolution adopted by the Combined Shareholders' Meeting of May 16, 2024,
 - by setting a maximum number of 1,350,000 ordinary shares to be issued, without exceeding the total of 2,700,000 shares to be issued under the 17th and 18th resolutions adopted by the Combined Shareholders' Meeting of May 7, 2025;
- delegated, within these limits, the necessary powers to the Chief Executive Officer for the purposes of completing the capital increase as well as that of postponing its completion. To this end, the Chief Executive Officer has been granted all powers to set the terms and conditions of the transaction, and, in particular:
 - to set the subscription date and subscription price of the shares, which, in accordance with the provisions of the French Labor Code, will be equal to the average of the volume weighted average price (VWAP) of the listed prices of the Capgemini share during the 20 stock market trading days preceding the date of the Chief Executive Officer's decision that will set the opening date of the subscription to the capital increase carried out pursuant to the 17th resolution adopted by the Combined Shareholders' Meeting of May 7, 2025, minus a discount of 12.5%,



- to set the number of shares to be issued to the bank to be named,
- to acknowledge the completion of the capital increase, to adopt the report to the shareholders and to modify the bylaws in accordance with the transaction,
- to execute the issuance of the shares thus subscribed and take useful steps to ensure their listing and financial administration services,
- if applicable, to deduct the costs of the capital increase from the amount of the associated premiums and withdraw the necessary sums from this amount to increase the legal reserve to one tenth of the new share capital,
- more generally, to carry out all transactions and execute all necessary formalities for the completion of the capital increase.

On November 6, 2025, the Chief Executive Officer:

- set the dates of the subscription period for the shares to be issued in accordance with, respectively, the 17th and 18th resolutions adopted by the Shareholders' Meeting of May 7, 2025 as follows:
 - the subscription period of Capgemini shares for Group employees enrolled in an employee savings plan will be open from November 12 to November 14, 2025, provided that employees who make a subscription request during the reservation period can revoke such subscription request during the subscription period as so set,
 - the subscription of Capgemini shares by Spade International Employees, a simplified joint stock company (*société par actions simplifiée*), headquartered at 12, Place des États-Unis – CS 70052 – 92547 Montrouge Cedex, and registered with the Trade and Companies Register of Nanterre under number 834 217 259, will be carried out on December 18, 2025, it being understood that issuance of shares to Spade International Employees is carried out on the basis of the 18th resolution of the Combined Shareholders' Meeting of May 7, 2025 which authorizes an increase in the share capital of the Company in favor of a bank that, at the Company's request, has set up a subscription formula proposed to employees and corporate officers of the companies related to the Company under the conditions set forth by Articles L. 225-180 of the French Commercial Code and L. 3344-1 of the French Labor Code and whose corporate headquarters are located outside of France, presenting an economic profile comparable to the subscription formula offered to Group employees within the framework of the transaction carried out pursuant to the 17th resolution adopted by the Combined Shareholders' Meeting of May 7, 2025;
- set the subscription price for the shares to be issued, in accordance with, respectively, the 17th and 18th resolutions adopted by the Shareholders' Meeting of May 7, 2025 as follows:
 - considering that the average of the volume weighted average price (VWAP) of the Capgemini share, as published on the Bloomberg CAP FP EQUITY VAP website, during the 20 stock market trading days preceding this decision, i.e., from October 9, 2025 to November 5, 2025 (inclusive), amounts to €126.51 (the "Reference Price");
 - the subscription price of shares reserved for Group employees enrolled in an employee savings plan is set at €110.70, corresponding, in accordance with the 17th resolution adopted by the Combined Shareholders' Meeting of May 7, 2025, and the decision of the Board of Directors meeting of June 11-12, 2025, to the Reference Price minus a 12.5% discount and rounded up to the nearest hundredth of a euro,

- the subscription price of shares reserved for Spade International Employees is set at €110.70, corresponding, in accordance with the 18th resolution adopted by the Combined Shareholders' Meeting of May 7, 2025, and the decision of the Board of Directors meeting of June 11-12, 2025, to the Reference Price minus a 12.5% discount and rounded up to the nearest hundredth of a euro.

In its additional report, the Board of Directors specifies that the terms of said report are subject to the final completion of the capital increase on December 18, 2025.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R. 225-115 and R. 225-116 of the French Commercial Code. It is our responsibility to express an opinion on the fairness of the information based on interim financial statements, on the cancellation proposal of pre-emptive subscription rights and on other information relating to this issuance, contained in this report.

We performed the procedures that we deemed necessary in compliance with professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this type of engagement. These procedures consisted in verifying:

- the fairness of the information taken from the interim parent company and consolidated financial statements at June 30, 2025 prepared under the responsibility of the Board of Directors using the same methods and in the same format as the last and consolidated annual parent company financial statements. Our review of these interim financial statements consisted of conducting interviews with members of the management team responsible for financial and accounting matters, verifying that they had been prepared in accordance with the same accounting principles and using the same measurement and presentation methods as those used to prepare the last annual and consolidated parent company financial statements, and applying analytical procedures;
- the compliance of the terms and conditions of the transaction with the delegation of authority granted by the Combined Shareholders' Meeting of May 7, 2025 pursuant to the 17th and 18th resolutions;
- the information provided in the Board of Directors' additional report on the choice of components used to calculate the issue price and the final amount of the share issue.

We have no matters to report as to:

- the fairness of the financial information taken from these interim financial statements and the information provided in the Board of Directors' additional report;
- the compliance of the terms and conditions of the transaction with the delegations of authority granted by the Combined Shareholders' Meeting of May 7, 2025 and the information provided to shareholders;
- the choice of components used to calculate the issue price and the final issue price;
- the presentation of the impact of the share issue on the situation of holders of shares or securities giving access to the Company's share capital, assessed as regards shareholders' equity and the market share price;
- the cancellation of shareholders' pre-emptive subscription rights which was previously submitted to you for approval.

Neuilly-sur-Seine and Levallois-Perret, December 10, 2025

The Statutory auditors

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