STATUTORY AUDITORS' REPORT ON THE CAPITAL INCREASE RESERVED FOR MEMBERS OF COMPANY SAVINGS PLANS

(COMBINED SHAREHOLDERS' MEETING OF MAY 27, 2010 - 27TH RESOLUTION)

This is a free translation into English of the Statutory Auditors' report issued in the French language and is provided solely for English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders,

In our capacity as Statutory Auditors of Cap Gemini S.A. and in accordance with Article L. 225-135 et seq. of the French Commercial Code (*Code de commerce*), we hereby present our report on the proposed delegation of authority to the Board of Directors to carry out a capital increase, on one or more occasions, by issuing up to a maximum of 1,500,000 ordinary shares with a par value of €8 euros each, without pre-emptive subscription rights, reserved for members of Capgemini Group company savings plans, as submitted to you for approval.

This proposed capital increase is submitted for your approval pursuant to Article L. 225-129-6 of the French Commercial Code and Articles L. 3332-18 et seq. of the French Labor Code (*Code du travail*).

Based on its report, the Board of Directors is asking for authorization, for a period of 26 months, to increase the share capital, on one or several occasions and you will be also asked to waive your pre-emptive rights to subscribe for the shares to be issued. The Board of Directors will, where appropriate, define the terms and conditions of these transactions.

The Board of Directors is responsible for preparing a report on the proposed transaction in accordance with Articles R. 225-113 and R. 225-114 of the French Commercial Code. Our responsibility is to express an opinion on (i) the fairness of the financial information taken from the financial statements, (ii) the proposed cancellation of shareholders' pre-emptive rights, and (iii) other information regarding the issues contained in this report.

We performed the procedures we considered necessary with regard to the professional standards of the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such transactions. These procedures consisted in reviewing the content of the Board of Directors' report relating to these transactions and the methods used to determine the share issue price.

Subject to a subsequent examination of the conditions for the proposed capital increases that may be decided, we have no comments to make as regards the methods used to set the share issue price, as presented in the Board of Directors' report.

As the share issue price has not yet been set, we do not express an opinion on the final terms and conditions of the share capital increases that may be decided. As a result, we do not express an opinion on the proposed cancellation of shareholders' pre-emptive subscription rights.

In accordance with Article R. 225-116 of the French Commercial Code, we will issue a supplementary report, if necessary, when the Board of Directors uses these authorizations.

The Statutory Auditors

Neuilly-sur-Seine, April 13, 2010

PricewaterhouseCoopers Audit

Edouard Sattler Serge Villepelet

Paris La Défense, April 13, 2010

KPMG Audit

Division of KPMG S.A.

Jean-Luc Decornoy *Partner* Jacques Pierre *Partner*