

Capgemini SE

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

Year ended December 31, 2024

Capgemini SE

Société Européenne
RCS : Paris 330 703 844

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

Year ended December 31, 2024

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 information and verification of disclosures requirements under Article 8 of Regulation (EU) 2020/852".

To the Shareholders' meeting,

This report is issued in our capacity as statutory auditors of Capgemini SE. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to year ended December 31, 2024 and included in the '2024 Sustainability Statement' section of the Group's management report.

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's management report. This information has been prepared in the context of the first-time application of the aforementioned articles, a context characterized by uncertainties regarding the interpretation of the laws and regulations, the use of significant estimates, the absence of established practices and frameworks in particular for the double materiality assessment, and an evolving internal control system. It enables an understanding of the impact of the Group's activities 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 sustainability reporting standards adopted pursuant to Article 29 b of Directive (EU) 2013/34 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;
- compliance of the sustainability information included in the '2024 Sustainability Statement' section of the Group's management report with the requirements of Article L.233-28-4 of the French Commercial Code, including the 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 "*Limited assurance engagement - Certification of sustainability information and verification of disclosures 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 areas 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 regards 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's management report, we have included an emphasis of matter paragraph hereafter.

Limits of our engagement

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

Furthermore, this engagement does not provide any guarantee regarding the viability or 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.

It 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.

Any comparative information that would be included in the Group's management report are not covered by our engagement.

Compliance with ESRS of the process implemented by Capgemini SE to determine the information reported

Nature of procedures carried out

Our procedures consisted of 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 are disclosed in the '2024 Sustainability Statement' section of the Group's management report, 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 set out below the elements that have been the subject of particular attention in relation to our assessment of compliance with the ESRS of the process implemented by Capgemini SE to determine the information reported.

Concerning the identification of stakeholders

Information on the identification of stakeholders is set out in paragraph 4.1.2 Engagement with value chain stakeholders of the '2024 Sustainability Statement' section of the Group management report.

We obtained an understanding of the analysis conducted by the entity to identify:

- stakeholders, who can affect or be affected by the entities within the scope of the information, through their activities and direct or indirect business relationships across the value chain;
- the primary users of the sustainability statement (including the primary users of the financial statements).

We interviewed management and others within the entity as appropriate and inspected available documentation. Our work consisted primarily of:

- assessing the consistency of the primary stakeholders identified by the entity in view of the nature of its activities and its geographical location, taking into account its business relationships and value chain;
- exercising professional scepticism in assessing the representative nature of the stakeholders identified by the entity, taking into account, in particular, the diversity of its activities;
- assessing the appropriateness of the description given in paragraphs 4.1.2. Engagement with value chain stakeholders and 4.1.4.3. Phase 2: stakeholders' consultation of the '2024 Sustainability Statement' section of the Group's management report, in particular, with regard to the methods used by the entity to collect information on the interests and views of stakeholders, and the commitments made by the entity to stakeholders notably in the context of the double materiality assessment and the update of the 2024 ESG policy and the definition of new priorities and objectives for the period 2025-2030.

Concerning the identification of impacts, risks and opportunities (IROs)

Information relating to the identification of impacts, risks and opportunities is provided in paragraph 4.1.4 Insights on our materiality assessment methodology of the '2024 Sustainability Statement' section of the Group's management report.

We obtained an understanding of the process implemented by the entity to identify actual or potential of impacts - both negative and positive - risks and opportunities ('IROs'), in relation to the sustainability matters mentioned in paragraph AR 16 of ESRS 1, "Application requirements" and where applicable, those specific to the entity, as presented in paragraph 4.1.4.3. Phase 3: assessment and consolidation of material IROs of the '2024 Sustainability Statement' section of the Group's management report.

In particular, we assessed the approach taken by the entity to determine its impacts and dependencies, which may be a source of risks or opportunities, including the dialogue undertaken, where appropriate, with stakeholders.

We also assessed the completeness of the activities included in the scope used to identify IROs.

We obtained an understanding of the entity's mapping of identified IROs, including a description of their distribution within the entity's own operations and its value chain, as well as their time horizon (short, medium or long term), and assessed the consistency of this mapping with our knowledge of the entity and, where applicable, with the risk analyses conducted by Group entities.

In performing our procedures, we:

- assessed the approach used by the entity to collect information in respect of subsidiaries;
- assessed how the entity has taken into account the list of sustainability matters set out in ESRS 1 (AR 16) in its analysis;
- assessed the consistency of actual and potential impacts, risks and opportunities identified by the entity with available industry analyses;
- assessed the consistency of the actual and potential impacts, risks and opportunities identified by the entity, in particular those specific to the entity since they are not covered or are insufficiently covered by the ESRS standards, with our knowledge of the entity;
- assessed how the entity has taken into account the different time horizons, particularly with regard to climate issues;
- assessed whether the entity has taken into account the risks and opportunities that may arise from both past and future events as a result of its own operations or business relationships, including the actions taken to manage certain impacts or risks;
- assessed whether the entity has taken into account its dependence on natural, human and/or social resources in identifying risks and opportunities.

Concerning the assessment of impact materiality and financial materiality

Through interviews with management and inspection of available documentation, we obtained an understanding of the process implemented by the entity to assess impact materiality and financial materiality and assessed its compliance with the criteria defined in ESRS 1.

In particular, we assessed the way in which the entity established and applied the materiality criteria defined in ESRS 1, including those relating to the setting of thresholds, in order to determine the following material information reported:

- metrics relating to material IROs identified in accordance with the relevant ESRS standards;
- entity-specific disclosures.

Compliance of the sustainability information included in the '2024 Sustainability Statement' section of the Group's management report with the requirements of Article L.233-28-4 of the French Commercial Code, including the ESRSs

Nature of the procedures carried out

Our procedures consisted in verifying that, in accordance with the 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 paragraph 4.1.7. Basis for preparation of our sustainability

statement of the '2024 Sustainability Statement' section of the Group's management report including the basis for determining the information relating to the value chain and the exemptions from disclosures used;

- the presentation of this information ensures that it is 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 judgment or decisions of the 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 '2024 Sustainability Statement' section of the Group's management report with the requirements of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Emphasis of matters

Without qualifying the conclusion expressed above, we draw your attention to the information provided:

- in paragraph 4.1.7 Basis for preparation of our sustainability statement in the '2024 Sustainability Statement' section of the Group's management report which describes the general context in which the sustainability information has been prepared and the methodological principles applied, in particular with regard to the assessment of climate change risks as described in section 4.3.1.1 Material impacts, risks and opportunities related to climate change of the Group's management report.
- in paragraph 4.7.5 of the '2024 Sustainability Statement' section of the Group's management report, which describes the methodological principles followed by the entity in calculating the 'Gender pay gap' and 'Remuneration gap' ratios.

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 accordance with E1 requirements

Information reported in relation to climate change (ESRS E1) is mentioned in paragraph 4.3 E-1 Climate change of the '2024 Sustainability Statement' section of the Group's management report.

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 this section to the environmental section of the sustainability information included in the Group's management report 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 as stated in the minutes of its governance bodies' meetings;
 - 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;
 - comparing, with the help of our climate experts, the trajectory with industry analyses and forward-looking data both internal (business plan) and external;
 - assessing whether the transition plan is in line with the strategic plan as approved by the management bodies and the entity's financial planning.

Information provided in accordance with the ESRS S1 Own Workforce

The information reported in respect of the Group's workforce (ESRS S1) is included in paragraph 4.7 S1-Own workforce of the '2024 Sustainability Statement' section of the Group's management report.

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 '2024 Sustainability Statement' included in the Group's management report 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 the 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 errors, omissions, material inconsistencies in the information provided, i.e. information likely to influence the judgment or decisions of the 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 determined that there was no such information to report in our report.

The Statutory Auditor

Forvis Mazars SA

Courbevoie, February 24, 2025

Anne-Laure Rousselou
Associée

Emilie Loréal
Associée