

PricewaterhouseCoopers Audit
63, rue de Villiers
92200 Neuilly-sur-Seine Cedex

Mazars
61 rue Henri Regnault
92400 Courbevoie

CAPGEMINI S.E.

**STATUTORY AUDITORS' REPORT ON THE DELEGATION OF
AUTHORITY TO GRANT FREE SHARES (EXISTING OR TO BE
ISSUED)**

(Combined Shareholders' Meeting of May 16, 2023 – 14th resolution)

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AUTHORITY TO GRANT FREE SHARES (EXISTING OR TO BE
ISSUED)**

(Combined Shareholders' Meeting of May 16, 2023 – 14th resolution)

CAPGEMINI S.E.
11, rue de Tilsitt
75017 Paris

This is a free translation into English of the Statutory Auditors' report issued in French and is provided solely for the convenience of 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 Capgemini S.E., and in accordance with Article L. 225-197-1 of the French Commercial Code (*Code de commerce*), we hereby report to you on the proposed delegation of authority to grant free shares (existing or to be issued), subject to performance conditions, to employees and corporate officers of the Company and the French and non-French subsidiaries related to the Company within the meaning of Article L. 225-197-2 of the French Commercial Code, which is submitted to you for your approval.

The Board of Directors' report states that:

- The shares, existing or to be issued, that may be granted pursuant to this delegation of authority will be limited to a maximum number of shares not exceeding 1.2% of the Company's share capital as at the date of the Board of Directors' decision. It also states that the granting of shares to Executive

Corporate Officers of the Company will be limited to 10% of the aforementioned amount.

- The Board of Directors will set the performance conditions applicable to the granting of shares, in accordance with the conditions defined in the Board of Directors' report. The Board of Directors may, nonetheless, grant up to 15% of the above ceiling to employees of the Company and its French subsidiaries (within the meaning, particularly, of Article L. 22-10-60, paragraph 1, of the French Commercial Code) and non-French subsidiaries, excluding members of the general management team (the Executive Committee), without performance conditions.

On the basis of its report, the Board of Directors proposes that you delegate it the authority, for a period of 18 months, to grant free shares, existing or to be issued.

It is the Board of Directors' responsibility to prepare a report on the proposed transaction. It is our responsibility to provide you with our observations, if any, in respect of the information provided to you on the proposed transaction.

We performed those procedures which 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 particular, in verifying that the proposed terms and conditions described in the Board of Directors' report comply with the applicable legal provisions.

We have no matters to report as regards the information provided in the Board of Directors' report with respect to the proposed delegation of authority to grant free shares.

Neuilly-sur-Seine and Courbevoie, March 17, 2023

The Statutory Auditors

PricewaterhouseCoopers Audit

Mazars

Itto El Hariri
Partner

Romain Dumont
Partner

Dominique Muller
Partner

Anne-Laure Rousselou
Partner

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CAPGEMINI S.E.

**STATUTORY AUDITORS' REPORT ON THE ISSUE OF ORDINARY SHARES
AND/OR SECURITIES GRANTING ACCESS TO THE SHARE CAPITAL FOR
MEMBERS OF A CAPGEMINI GROUP EMPLOYEE SAVINGS PLAN**

(Combined Shareholders' Meeting of May 16, 2023 – 15th resolution)

PricewaterhouseCoopers Audit
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**STATUTORY AUDITORS' REPORT ON THE ISSUE OF ORDINARY SHARES
AND/OR SECURITIES GRANTING ACCESS TO THE SHARE CAPITAL FOR
MEMBERS OF A CAPGEMINI GROUP EMPLOYEE SAVINGS PLAN**

(Combined Shareholders' Meeting of May 16, 2023 – 15th resolution)

CAPGEMINI S.E.
11, rue de Tilsitt
75017 Paris

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To the Shareholders,

In our capacity as Statutory Auditors of Capgemini SE and in accordance with Articles L. 228-92 and L. 225-135 *et seq.* of the French Commercial Code (*Code de commerce*), we hereby report to you on the proposed delegation of authority to the Board of Directors to decide the issue of (i) shares of the Company (excluding preference shares) and/or (ii) securities governed by Articles L. 228-92 paragraph 1, L. 228-93 paragraphs 1 and 3 or L. 228-94 paragraph 2 of the French Commercial Code, granting access, immediately or in the future, at any time or at fixed dates, by way of subscription, conversion, exchange, redemption, presentation of a warrant or any other means, to the share capital of the Company, with cancellation of shareholders' pre-emptive subscription rights, which is submitted to you for your approval.

Capgemini S.E.

Statutory Auditors' report on the issue of ordinary shares and/or securities granting access to the share capital with cancellation of pre-emptive subscription rights for members of a Capgemini group employee savings plan

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This issue will be:

- 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 or any similar law or regulation) implemented within a company or group of companies, whether French or non-French, within the scope of the consolidated or combined financial statements of the Company pursuant to Article L. 3344-1 of the French Labor Code;
- limited to a maximum nominal amount of €28 million.

This issue is submitted to you for approval pursuant to the provisions of Article L. 225-129-6 of the French Commercial Code and Articles L. 3332-18 *et seq.* of the French Labor Code.

On the basis of its report, the Board of Directors proposes that you grant it the authority, for a period of 18 months, to decide an issue and cancel your pre-emptive subscription rights to the equity securities to be issued. Where applicable, it will set the definitive terms and conditions of the issue.

It is the Board of Directors' responsibility to prepare a report in accordance with Articles R. 225-113 *et seq.* of the French Commercial Code. It is our responsibility to express an opinion on the fairness of the information taken from the financial statements, on the proposed cancellation of pre-emptive subscription rights and on certain other information relating to the issue, presented in this report.

We performed those procedures which 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 information disclosed in the Board of Directors' report pertaining to the transaction and the methods used to set the issue price of the securities to be issued.

Subject to a subsequent examination of the terms and conditions of any issue that would be decided, we have no matters to report as regards the methods used to set the issue price of the equity securities to be issued set out in the Board of Directors' report.

Since the final terms and conditions of the issue have not been set, we do not express an opinion in this respect or, consequently, on the proposed cancellation of shareholders' pre-emptive subscription rights.

Capgemini S.E.

Statutory Auditors' report on the issue of ordinary shares and/or securities granting access to the share capital with cancellation of pre-emptive subscription rights for members of a Capgemini group employee savings plan

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In accordance with Article R. 225-116 of the French Commercial Code, we will prepare an additional report if and when the Board of Directors uses this delegation to issue shares and securities granting access to the other securities or to issue securities granting access to equity securities to be issued.

Neuilly-sur-Seine and Courbevoie, March 17, 2023

The Statutory Auditors

PricewaterhouseCoopers Audit

Mazars

Itto El Hariri
Partner

Romain Dumont
Partner

Dominique Muller
Partner

Anne-Laure
Rousselou
Partner

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**STATUTORY AUDITORS' REPORT ON THE ISSUE OF ORDINARY SHARES
AND/OR SECURITIES GRANTING ACCESS TO THE SHARE CAPITAL WITH
CANCELLATION OF PRE-EMPTIVE SUBSCRIPTION RIGHTS IN FAVOR OF
EMPLOYEES OF CERTAIN NON-FRENCH SUBSIDIARIES**

(Combined Shareholders' Meeting of May 16, 2023 – 16th resolution)

Capgemini S.E.

Statutory Auditors' report on the issue of ordinary shares and/or securities granting access to the share capital with cancellation of pre-emptive subscription rights in favor of employees of certain non-French subsidiaries

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STATUTORY AUDITORS' REPORT ON THE ISSUE OF ORDINARY SHARES AND/OR SECURITIES GRANTING ACCESS TO THE SHARE CAPITAL WITH CANCELLATION OF PRE-EMPTIVE SUBSCRIPTION RIGHTS IN FAVOR OF EMPLOYEES OF CERTAIN NON-FRENCH SUBSIDIARIES

(Combined Shareholders' Meeting of May 16, 2023 – 16th resolution)

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To the Shareholders,

In our capacity as Statutory Auditors of Capgemini S.E. and in accordance with the provisions of Articles L. 228-92 and L. 225-135 *et seq.* of the French Commercial Code (*Code de commerce*), we hereby report to you on the proposed delegation of authority to the Board of Directors to decide the issue of (i) shares of the Company (excluding preference shares) and/or (ii) securities governed by Articles L. 228-92 paragraph 1, L. 228-93 paragraphs 1 and 3 or L. 228-94 paragraph 2 of the French Commercial Code, granting access, immediately or in the future, at any time or at fixed dates, by way of subscription, conversion, exchange, redemption, presentation of a warrant or any other means, to the share capital of the Company, with cancellation of shareholders' pre-emptive subscription rights in favor of a category of beneficiaries, which is submitted to you for your approval.

Capgemini S.E.

Statutory Auditors' report on the issue of ordinary shares and/or securities granting access to the share capital with cancellation of pre-emptive subscription rights in favor of employees of certain non-French subsidiaries

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This issue will be reserved for:

- i. the employees and corporate officers referred to in Articles L. 3332-1 and L. 3332-2 of the French Labor Code of Capgemini Group companies whose registered offices are located in countries where the legal and/or tax context could make it inadvisable or difficult to implement employee share ownership plans directly or through company mutual fund (hereinafter the “non-French Employees”); the “Capgemini Group” comprises the Company and the French and non-French companies related to the Company under the terms of Article L. 225-180 of the French Commercial Code and Articles L. 3344-1 *et seq.* of the French Labor Code;
- ii. employee share ownership UCITS or other vehicles, with or without a legal personality, invested in shares of the Company, where the unitholders or shareholders are non-French Employees;
- iii. any bank or entity controlled by such an establishment, 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 plan set up for the purposes of a share capital increase carried out under the previous resolution submitted to this Combined Shareholders' Meeting.

The Board of Directors' reports stipulates that this delegation may be used only in the event of use of the delegation provided for in the 15th resolution.

The maximum nominal amount of share capital increases that may be carried out under this delegation is set at €14 million, it being stipulated that this amount will count towards the ceiling of €28 million provided for in the 15th resolution (subject to its approval) or, as the case may be, towards any ceiling provided for in a similar resolution that may supersede said resolution during the period of validity of this authorization.

On the basis of its report, the Board of Directors proposes that you grant it the authority, for a period of 18 months, to decide an issue and cancel your pre-emptive subscription rights to the equity securities to be issued. Where applicable, it will set the definitive terms and conditions of the issue.

It is the Board of Directors' responsibility to prepare a report in accordance with Articles R. 225-113 *et seq.* of the French Commercial Code. It is our responsibility to express an opinion on the fairness of the information taken from the financial statements, on the proposed cancellation of pre-emptive subscription rights and on certain other information relating to the issue, presented in this report.

Capgemini S.E.

Statutory Auditors' report on the issue of ordinary shares and/or securities granting access to the share capital with cancellation of pre-emptive subscription rights in favor of employees of certain non-French subsidiaries

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We performed those procedures which 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 information disclosed in the Board of Directors' report pertaining to the transaction and the methods used to set the issue price of the equity securities to be issued.

Subject to a subsequent examination of the terms and conditions of any issue that would be decided, we have no matters to report as regards the methods used to set the issue price of the equity securities to be issued, set out in the Board of Directors' report.

Since the final terms and conditions of the issue have not been set, we do not express an opinion in this respect or, consequently, on the proposed cancellation of shareholders' pre-emptive subscription rights.

In accordance with Article R. 225-116 of the French Commercial Code, we will prepare an additional report if and when the Board of Directors uses this authorization to issue shares or securities giving access to the other securities or to issue securities giving access to securities to be issued.

Neuilly-sur-Seine and Courbevoie, March 17, 2023

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