



GRI CONTENT INDEX

FY 2023

April, 2024



GRI 21 - Content Index

Statement of use	CAPGEMINI has reported in accordance with the GRI Standards for the period from January 1 st to December 31 st , 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No GRI sector standard available

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION		OMISSION		
		DOCUMENT - CHAPTER/SECTION	PAGES	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures						
	2-1 Organizational details	URD FY23 - 8.1 Legal information URD FY23 - Introduction URD FY23 - 6.2 Cappemini and the stock market	430 - 431 2 - 3 375 - 376			
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	2-3 Reporting period, frequency and contact point	URD FY23 - 4.6.2 Methodology and scope of sustainable performance indicators Cappemini ESG Reporting FY23	253 - 256 Introduction			
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	2-5 External assurance	URD FY23 - 4.7 External Report on the Déclaration de performance extra-financière	266 - 268			
	2-6 Activities, value chain and other business relationships	URD FY23 - 1.2.4 Partners and ecosystem of partners URD FY23 - 4.1.3 Value chain stakeholders' approach and engagement	16 - 17 148			
	2-7 Employees	URD FY23 - 4.3.1 Own workforce	201 - 203			
	2-8 Workers who are not employees	Omission		Total number of workers who are not employees	Information unavailable/incomplete	Will be disclosed for FY 25
	2-9 Governance structure and composition	URD FY23 - 2.1.2 Governance structure URD FY23 - 2.1.3 Composition of the Board of Directors	36 - 38 39 - 47			
	2-10 Nomination and selection of the highest governance body	URD FY23 - 2.1.3 Composition of the Board of Directors	41			
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	2-12 Role of the highest governance body in overseeing the management of impacts	URD FY23 - 4.1.2 ESG governance and organization	146 - 147			
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	2-14 Role of the highest governance body in sustainability reporting	URD FY23 - 4.1.2 ESG governance and organization	146 - 147			
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	URD FY23 - 2.1.3 Composition of the Board of Directors	46			
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	2-21 Annual total compensation ratio	URD FY23 - 2.3.3 Compensation paid in 2023 or granted in respect of 2023 to Executive Corporate Officers	92 - 104			
	2-22 Statement on sustainable development strategy	Annual Report FY22 - Letter from the CEO				
	2-23 Policy commitments	URD FY23 - 4.1.3.3 Committed for a positive impact for our stakeholders	150 - 151			
	2-24 Embedding policy commitments	URD FY23 - 4.1.2 ESG governance and organization	146 - 147			
	2-25 Processes to remediate negative impacts	URD FY23 - 4.1.4 Double materiality assessment and ESG risk management URD FY23 - 4.3.3.2 Acting with and for our communities	152 - 154 234 - 236			
	2-26 Mechanisms for seeking advice and raising concerns	URD FY23 - 4.1.3.2 Stakeholders engagement URD FY23 - 4.3.2.5 Management of concerns raised by stakeholders	149 227 - 230			
	2-27 Compliance with laws and regulations	URD FY23 - 4.4.2 Business conduct	237 - 245			
	2-28 Membership associations	URD FY23 - 4.1.3.3 Committed for a positive impact for our stakeholders	150 - 151			
	2-29 Approach to stakeholder engagement	URD FY23 - 4.1.3.2 Stakeholders engagement	149			
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MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	URD FY23 - 4.1.4.2 Double materiality assessment	154 - 155			
GRI 3: Material Topics 2021	3-2 List of material topics	URD FY23 - 4.1.4.2 Double materiality assessment	154 - 155			
ECONOMIC STANDARDS						
GRI 3: Material Topics 2021	3-3 Management of material topics	URD FY23 - 4.1.4.2 Double materiality assessment URD FY23 - Chapter 4 for all policies related to material topics	154 - 155			
GRI 201 : Economic performance - 2016	201-1 Direct economic value generated and distributed	URD FY23 - 4.1.3.3 Committed for a positive impact for our stakeholders	150			
	201-2 Financial implications and other risks and opportunities due to climate change	URD FY23 - 4.2.1.2 Impacts of climate-related risks and opportunities for our business	157 - 161			
	201-3 Defined benefit plan obligations and other retirement plans	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth/ Talent engagement, reward, compensation and social protection URD FY23 - note 25 Provisions for pensions and other post-employment benefits	200 323			
	201-4 Financial assistance received from government	URD FY23 - note 10 Income tax expense	291 - 202			
GRI 202 : Market Presence - 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth / Talent attraction, engagement and rewards programs	200			
	202-2 Proportion of senior management hired from the local community	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth	202			
GRI 203 : Indirect Economic Impacts - 2016	203-1 Infrastructure investments and services supported	Omission		Infrastructure investments and services supported	Not applicable	Cappemini is an asset light company. Capex are not material compared to Opex.
	203-2 Significant indirect economic impacts	Omission				
GRI 204 : Procurement Practices - 2016	204-1 Proportion of spending on local suppliers	Cappemini ESG Reporting FY23 - Materiality & value Chain				
GRI 205 : Anti-corruption - 2016	205-1 Operations assessed for risks related to corruption	Cappemini ESG Reporting FY23 - Materiality & value Chain				
	205-2 Communication and training about anti-corruption policies and procedures	URD FY23 - 4.4.2.1 Anti-corruption Program	238 - 240			
	205-3 Confirmed incidents of corruption and actions taken	URD FY23 - 4.4.2.1 Anti-corruption Program	238 - 240			
GRI 206 : Anti-competitive Behavior - 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	URD FY23 - 4.4.2.2 Fair competition	241			
	207-1 Approach to tax	URD FY23 - 4.4.2.5 Group Tax Policy	244			
GRI 207 : Tax - 2019	207-2 Tax governance, control, and risk management	URD FY23 - 4.4.2.5 Group Tax Policy	244			
	207-3 Stakeholder engagement and management of concerns related to tax	URD FY23 - 4.3.2.5 Management of concerns raised by stakeholders	227-230			
	207-4 Country-by-country reporting	Omission		The breakdown of taxes paid by country or region	Confidentiality constraints	Cappemini does not disclose this information due to local competition constraints

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ENVIRONMENTAL STANDARDS						
GRI 3: Material Topics 2021	3-3 Management of material topics	URD FY23 - 4.1.3 Double materiality assessment and ESG risk management	152 - 154			
		URD FY23 - Chapter 4 for all policies related to material topics				
GRI 301 : Materials - 2016	301-1 Materials used by weight or volume	URD FY23 - 4.2.2.3 Transition to a Circular Economy	186 - 188			
	301-2 Recycled input materials used	URD FY23 - 4.2.2.3 Transition to a Circular Economy	186 - 188			
	301-3 Reclaimed products and their packaging materials	URD FY23 - 4.2.2.3 Transition to a Circular Economy	186 - 188			
GRI 302 : Energy - 2016	302-1 Energy consumption within the organization	URD FY23 - 4.2.1.4 Climate change mitigation & adaptation performance	172 - 173			
	302-2 Energy consumption outside of the organization	URD FY23 - 4.2.1.4 Climate change mitigation & adaptation performance	172 - 173			
	302-3 Energy intensity	URD FY23 - 4.2.1.4 Climate change mitigation & adaptation performance	172 - 173			
	302-4 Reduction of energy consumption	URD FY23 - 4.2.1.4 Climate change mitigation & adaptation performance	172 - 173			
	302-5 Reductions in energy requirements of products and services	Omission		Reduction in energy requirements of the products and services sold	Information unavailable/incomplete	Will be disclosed in FY 25
	303-1 Interactions with water as a shared resource	URD FY23 - 4.2.2.1 Sustainable use and protection of water	184			
GRI 303 : Water and Effluents - 2018	303-2 Management of water discharge-related impacts	URD FY23 - 4.2.2.1 Sustainable use and protection of water	184			
	303-4 Water discharge	Omission		Water withdrawal	Not applicable	Will be disclosed in FY 25
	303-5 Water consumption	URD FY23 - 4.2.2.1 Sustainable use and protection of water	185	Water discharge	Not applicable	Will be disclosed in FY 25
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	URD FY23 - 4.2.2.2 Protection and restoration of biodiversity and ecosystems	185 - 186			
GRI 304 : Biodiversity - 2016	304-2 Significant impacts of activities, products, and services on biodiversity	URD FY23 - 4.2.2.2 Protection and restoration of biodiversity and ecosystems	185 - 186			
	304-3 Habitats protected or restored	URD FY23 - 4.2.2.2 Protection and restoration of biodiversity and ecosystems	185 - 186			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Omission		IUCN red list species	Not applicable	This information is not material for Cappgemini with regards to its business.
GRI 305 : Emissions - 2016	305-1 Direct (Scope 1) GHG emissions	URD FY23 - 4.2.1.4 Climate change mitigation and adaptation performance	169 - 171			
	305-2 Energy indirect (Scope 2) GHG emissions	URD FY23 - 4.2.1.4 Climate change mitigation and adaptation performance	169 - 171			
	305-3 Other indirect (Scope 3) GHG emissions	URD FY23 - 4.2.1.4 Climate change mitigation and adaptation performance	169 - 171			
	305-4 GHG emissions intensity	URD FY23 - 4.2.1.4 Climate change mitigation and adaptation performance	169 - 171			
	305-5 Reduction of GHG emissions	URD FY23 - 4.2.1.4 Climate change mitigation and adaptation performance	169 - 171			
	305-6 Emissions of ozone-depleting substances (ODS)	Omission		Emissions of ozone-depleting substances (ODS)	Not applicable	Not used at Cappgemini
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	URD FY23 - 4.2.1.4 Climate change mitigation and adaptation performance	169 - 171			
GRI 306 : Waste - 2020	306-1 Waste generation and significant waste-related impacts	URD FY23 - 4.2.2.3 Transition to a Circular Economy	186 - 188			
	306-2 Management of significant waste-related impacts	URD FY23 - 4.2.2.3 Transition to a Circular Economy	186 - 188			
	306-3 Waste generated	URD FY23 - 4.2.2.3 Transition to a Circular Economy	188			
	306-4 Waste diverted from disposal	URD FY23 - 4.2.2.3 Transition to a Circular Economy	188			
	306-5 Waste directed to disposal	URD FY23 - 4.2.2.3 Transition to a Circular Economy	188			
GRI 307 : Environmental Compliance - 2016	307-1 Non-compliance with environmental laws and regulations	URD FY23 - 3.2.1 Non-compliance with laws and/or adverse changes to regulations.	128			
GRI 308 : Supplier Environmental Assessment - 2016	308-1 New suppliers that were screened using environmental criteria	URD FY23 - 4.4.2.4 Responsible procurement	242 - 244			
	308-2 Negative environmental impacts in the supply chain and actions taken	URD FY23 - 4.2.1.3 Our net zero strategy and program/ 4. Supply Chain	165 - 166			

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SOCIAL STANDARDS						
GRI 3: Material Topics 2021	3-3 Management of material topics	URD FY23 - 4.1.3 Double materiality assessment and ESG risk management URD FY23 - Chapter 4 for all policies related to material topics	152 - 154			
	401-1 New employee hires and employee turnover	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth/ External hiring and attrition Cappgemini ESG Reporting - Human Capital	203			
GRI 401: Employment - 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth/ 4. Talent engagement, reward, compensation and social protection	199			
	401-3 Parental leave	URD FY23 - 4.3.1.4 Enhancement of a diverse workforce and an inclusive culture/ Promoting engagement and retention through more flexibility at work and parental support.	207			
GRI 402: Labor/Management Relations - 2016	402-1 Minimum notice periods regarding operational changes	URD FY23 - 4.3.1.5 Collective bargaining coverage and social dialogue	215 - 218			
	403-1 Occupational health and safety management system	URD FY23 - 4.3.1.7 Health & Safety and well-being at work	219 - 223			
	403-2 Hazard identification, risk assessment, and incident investigation	URD FY23 - 4.3.1.7 Health & Safety and well-being at work	219 - 223			
	403-3 Occupational health services	URD FY23 - 4.3.1.7 Health & Safety and well-being at work	219 - 223			
	403-4 Worker participation, consultation, and communication on occupational health and safety	URD FY23 - 4.3.1.7 Health & Safety and well-being at work	219 - 223			
	403-5 Worker training on occupational health and safety	URD FY23 - 4.3.1.7 Health & Safety and well-being at work	219 - 223			
	403-6 Promotion of worker health	URD FY23 - 4.3.1.7 Health & Safety and well-being at work	219 - 223			
GRI 403: Occupational Health and Safety - 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	URD FY23 - 4.3.1.7 Health & Safety and well-being at work	219 - 223			
	403-8 Workers covered by an occupational health and safety management system	URD FY23 - 4.3.1.7 Health & Safety and well-being at work	219 - 223			
	403-9 Work-related injuries	Omission		i. The number and rate of deaths from work-related injuries. ii. The number and rate of serious work-related injuries (excluding fatalities). iii. The number and rate of work-related injuries that can be recorded. iv. The main types of work-related injuries. v. The number of hours worked.	Information unavailable/incomplete	New H&S management system currently deployed in the Group
	409-10 Work-related ill health	Omission		i. The number of deaths due to work-related health problems. ii. The number of recorded cases of occupational ill-health. iii. The main types of work-related health problems.	Information unavailable/incomplete	New H&S management system currently deployed in the Group
GRI 404: Training and Education - 2016	404-1 Average hours of training per year per employee	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth/ 2. Zone in on building skills at scale	204			
	404-2 Programs for upgrading employee skills and transition assistance programs	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth/ 2. Zone in on building skills at scale	194 - 197			
	404-3 Percentage of employees receiving regular performance and career development reviews	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth/ 3. Performance management, talent retention and promotion	197 - 200			
GRI 405: Diversity and Equal Opportunity - 2016	405-1 Diversity of governance bodies and employees	URD FY23 - 4.3.1.4 Enhancement of a diverse workforce and an inclusive culture URD FY23 - 2.1.3 Composition of the Board of Directors	206 - 213 40			
	405-2 Ratio of basic salary and remuneration of women to men	URD FY23 - 4.3.1.3 Attract and retain employees to serve our clients and our business growth/ 4. Talent engagement, reward, compensation and social protection	200			
GRI 406: Non-discrimination - 2016	406-1 Incidents of discrimination and corrective actions taken	URD FY23 - 4.3.1.4 Enhancement of a diverse workforce and an inclusive culture/ 2. Offer an inclusive workplace with equal opportunities for all URD FY23 - 4.3.2.5 Management of concerns raised by stakeholders	210 227			
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	URD FY23 - 4.3.1.5 Collective bargaining coverage and social dialogue URD FY23 - 4.4.2.4 Responsible procurement	215 - 219 242 - 244			
GRI 408: Child Labor - 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	URD FY23 - 4.3.2.4 Human rights at Cappgemini URD FY23 - 4.4.2.4 Responsible procurement URDF FY22 - 4.5 Compliance with duty of care legislation	225 - 227 242 - 244 251 - 253			
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	URD FY23 - 4.3.2.4 Human rights at Cappgemini URD FY23 - 4.4.2.4 Responsible procurement URDF FY22 - 4.5 Compliance with duty of care legislation	225 - 227 242 - 244 251 - 253			
GRI 410: Security Practices - 2016	410-1 Security personnel trained in human rights policies or procedures	Omission		Security personnel who have received formal training in the organization's specific human rights policies or procedures and their security implementation	Not applicable	Cappgemini does not employ directly security personnels. Suppliers are requested to follow the Supplier Code of Conduct including Human rights policies

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GRI 411 : Rights of Indigenous Peoples - 2016	411-1 Incidents of violations involving rights of indigenous peoples	URD FY23 - 4.3.1.4 Enhancement of a diverse workforce and an inclusive culture/ Improve the makeup and inclusion of under-represented minorities and indigenous people in our workforce	209			
	412-1 Operations that have been subject to human rights reviews or impact assessments	URD FY23 - 4.3.2.4 Human rights at Cappgemini	225 - 227			
		URD FY23 - 4.4.2.4 Responsible procurement URDF FY22 - 4.5 Compliance with duty of care legislation	242 - 244 251 - 253			
GRI 412 : Human Rights Assessment - 2016	412-2 Employee training on human rights policies or procedures	URD FY23 - 4.3.2.4 Human rights at Cappgemini	226			
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	URD FY23 - 4.3.2.4 Human rights at Cappgemini	225 - 227			
		URD FY23 - 4.4.2.4 Responsible procurement URDF FY22 - 4.5 Compliance with duty of care legislation	242 - 244 251 - 253			
GRI 413 : Local Communities - 2016	413-1 Operations with local community engagement, impact assessments, and development programs	URD FY23 - 4.3.3 Local communities	230 - 234			
	413-2 Operations with significant actual and potential negative impacts on local communities	URD FY23 - 4.3.3 Local communities	235			
GRI 414 : Supplier Social Assessment - 2016	414-1 New suppliers that were screened using social criteria	URD FY23 - 4.4.2.4 Responsible procurement	242 - 244			
	414-2 Negative social impacts in the supply chain and actions taken	URD FY23 - 4.3.3 Local communities	235			
GRI 415 : Public Policy - 2016	415-1 Political contributions	URD FY23 - 4.4.2.1 Anti-corruption	238 - 240			
GRI 416 : Customer Health and Safety - 2016	416-1 Assessment of the health and safety impacts of product and service categories	Omission		Assessment of the health and safety impacts of product and service categories	Not applicable	Not material for Cappgemini as a BtoB IT services company
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Omission		The total number of incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable	Not material for Cappgemini as a BtoB IT services company
GRI 417 : Marketing and Labeling - 2016	417-1 Requirements for product and service information and labeling	Omission		Requirements for product and service information and labeling	Not applicable	Not material for Cappgemini as a BtoB IT services company
	417-2 Incidents of non-compliance concerning product and service information and labeling	URD FY23 - 4.4.2.3 Protect and secure data	247			
	417-3 Incidents of non-compliance concerning marketing communications	Omission		The total number of incidents of non-compliance with regulations and/or voluntary codes regarding marketing communications, including advertising, promotion and sponsorship, is missing	Not applicable	Not material for Cappgemini as a BtoB IT services company
GRI 418 : Customer Privacy - 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	URD FY23 - 4.4.2.3 Protect and secure data	247			
GRI 419 : Socioeconomic Compliance - 2016	419-1 Non-compliance with laws and regulations in the social and economic area	URD FY23 - 3.2.1 Non-compliance with laws and/or adverse changes to regulations.	128			
		URD FY23 - 4.5 Compliance with duty of care legislation	251			



Capgemini is a global leader in partnering with companies to transform and manage their business by harnessing the power of technology. The Group is guided everyday by its purpose of unleashing human energy through technology for an inclusive and sustainable future. It is a responsible and diverse organization of over 340,000 team members in more than 50 countries.

With its strong over 55-year heritage and deep industry expertise, Capgemini is trusted by its clients to address the entire breadth of their business needs, from strategy and design to operations, fueled by the fast evolving and innovative world of cloud, data, AI, connectivity, software, digital engineering and platforms.

The Group reported in 2023 global revenues of €22.5 billion euros.

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