

# Capgemini Employee Share Ownership plan LOCAL SUPPLEMENT FOR EGYPT



You have been invited to invest in shares of Capgemini SE in the Capgemini Group employee share ownership plan 2025: ESOP. You will find below a brief summary of the local offering information and principal tax consequences relating to the offering. For a more complete description of the offering, please refer to the employee brochure provided to you together with this Local Supplement and to the regulations and Key Investor Information Document of the “ESOP Leverage P 2025” compartment of the “ESOP CAPGEMINI” FCPE, available on the intranet site dedicated to the Offering.

## Local Offering Information

### Reservation and Revocation Periods

The reservation period starts on September 12, 2025 and lasts until October 1, 2025 (inclusive). During the reservation period, you will be able to submit your orders to subscribe Capgemini SE shares through an FCPE. During the reservation period you can place an order for maximum 2.5% of your estimated gross salary over 2025. The estimated gross salary will be calculated taking into account both your fixed salary and your variable salary. If the amount of your subscription exceeds this, your subscription may automatically be reduced to 2.5% of the estimated gross annual salary that you will receive in 2025.

The revocation period starts on November 12, 2025 and lasts until November 14, 2025 (inclusive). During the revocation period, you may revoke your order, in its entirety only, if you wish. During this period you can submit a subscription for maximum 0.25% of your estimated gross salary over 2025. Upon the expiration of the revocation period, outstanding orders become binding and irrevocable.

### Subscription Price

The subscription price will be set by the CEO of Capgemini SE on November 6, 2025.

It is to be noted that your subscription is in euro. Consequently, for purposes of your subscription, the amount of your payment in Egyptian pounds will be converted using the exchange rate that will have been communicated to you prior to the revocation period. During the life of your investment, the value of the Capgemini shares subscribed through the Fonds Commun de Placement d'Entreprise (“FCPE”) will be affected by fluctuations in the currency exchange rate between the euro and the Egyptian pound. As a result, if the value of the euro strengthens relative to the Egyptian pound, the value of the shares expressed in local currency will increase. On the other hand, if the value of the euro weakens relative to the Egyptian pound, the value of the shares expressed in Egyptian pounds will decrease.

## Method of Payment – What are the payment methods available for my subscription?

The following payment method is made available:

- Salary deduction over 2 months starting in November 2025 and ending in December 2025. Each monthly deduction cannot exceed 10% of your monthly salary.

## Early Exit Events - In which cases may I ask for an early redemption?

In consideration of the benefits granted under this offering, your investment must be held for a period ending on December 18, 2030, except in the case of early exit events listed below:

- (i) Termination of the employment contract;
- (ii) Disability of the employee; and
- (iii) Death of the employee

In these circumstances, you (or your personal representatives) would need to request an early redemption as this would not be automatic.

Attention is drawn to the fact that a change of employer, where the new employer is an entity participating to ESOP in a country under the same structure as Egypt, i.e. the FCPE's "ESOP Leverage P" compartments, shall not constitute an early exit case. On the other hand, a change of employer, where the employer is an entity participating to ESOP in a country under a different structure, or to a non-participating country, may constitute, upon Capgemini's decision, an early exit case.

These early exit events are defined by French law and must be interpreted and applied in a manner consistent with French law. You should not conclude that an early exit event is available unless you have described your specific case to your employer and your employer has confirmed that it applies to your situation, upon your providing of the requisite supporting documentation.

Early redemption may also be possible upon Capgemini SE's decision if the legal entity that employs you ceases to be a Capgemini SE subsidiary.

## Redemption at full term

Once your investment becomes available for redemption you will be informed of this availability and you may request a redemption of your investment in cash or you may continue to hold the value of your investment (but without any further leveraged effect) in a new fund which invests in Capgemini SE shares. All redemption proceeds will be sent to your employer (or former employer) in order that the correct taxes (see tax section below) may be deducted before the net amount is then remitted to you.

## Voting rights

As long as your Capgemini shares are held by the FCPE, the voting rights pertaining to such shares will be exercised by the supervisory board of the FCPE on behalf of the employees.

## Labor Law Disclaimer

Please note that this offering is provided to you by the French company Capgemini, not by your local employer. The decision to include a beneficiary in this or any future offering is taken by Capgemini in its sole discretion. The offering does not form part of your employment agreement and does not amend or supplement such agreement. Participation in the offering does not entitle you to future benefits or payments of a similar nature or value, and does not entitle you to any compensation in the event that you lose your rights under the offering as a result of the termination of your employment. Benefits or payments that you may receive or be eligible for under the offering will not be taken into consideration in determining the amount of any future benefits, payments or other entitlements that may be due to you (including in cases of termination of employment).

## Tax Information for Employees resident in Egypt

*This summary sets forth general principles that are expected to apply to employees who are (i) resident in Egypt for the purposes of the tax laws of Egypt and the Convention between Egypt and the French Republic for the avoidance of double taxation (the "Treaty") and (ii) are entitled to the benefits of the Treaty. For definitive advice, employees should consult their own tax advisors regarding the tax consequences of subscribing to Capgemini's shares through the compartment "ESOP LEVERAGE P 2025" of the FCPE "ESOP CAPGEMINI" in this offering.*

*This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive.*

*The tax consequences listed below are described in accordance with Egyptian tax laws and certain French tax law and tax practices, as well as the Treaty, all of which are applicable at the time of the offering. These laws, practices and the Treaty may change over time.*

### Upon subscription

#### **I. Will I be required to pay any tax or social security charges at the moment of subscription?**

No tax is due upon subscription.

#### **II. Will the interest-free loan be subject to tax?**

No as the loan is less than 6 months.

### During the life of the Plan

#### **III. Will I be required to pay any tax or social security charges on dividends?**

Under the ESOP offering, pursuant to the swap agreement, for all dividends received by the FCPE an equal amount is paid to the bank. Therefore, you do not benefit from dividends paid, if any, to the FCPE ESOP CAPGEMINI.

##### **(i) Taxation in France**

In the absence of a distribution to employees by the FCPE "ESOP CAPGEMINI" of the dividends received from Capgemini, no withholding tax will be levied in France.

##### **(ii) Taxation in Egypt**

Employees participating in the leveraged offer will not receive any dividends under the Leveraged Plan, as it will be paid out to the bank. Hence, there will be no taxable event in Egypt in that respect nor social security contributions to be paid.

### Upon redemption

#### **IV. Will I be required to pay any tax or social security charges when, at the end of the lock-up period (or in the event of an authorized early exit), I ask the FCPE to redeem my units for cash?**

##### **(i) Taxation in France**

You will not be subject to income taxes in France on the gain, if any, realized on the redemption of your units.

##### **(ii) Taxation in Egypt**

In the case of redemption of units, the capital gain or loss that could arise would come determined by the difference between the price of the shares at the redemption / time of sale and the price of reference of said shares at the time of purchase (market share price on the date of the capital increase).

Capital gains realized shall be subject to a maximum income tax rate of 27.5%.

#### **V. Tax or social security charges that may be applicable if my assets are transferred from the "ESOP LEVERAGE P 2025" compartment to another compartment, if I do not choose immediately to redeem my investment upon the expiration of the lock-up period.**

No taxes are due upon transfer to another FCPE compartment.

### Reporting

#### **VI. What are my reporting obligations with respect to the subscription, holding and redemption of the FCPE units as well as the payment of dividends, as applicable?**

Employees have to file an individual tax return including all remunerations paid out during the taxable year.