

# Capgemini employee share ownership plan LOCAL SUPPLEMENT FOR POLAND



**You have been invited to invest in shares of Capgemini SE ("Capgemini") 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 information document and employee brochure provided to you together with this Local Supplement and to the regulations and Key Information Document of the "ESOP Leverage NP 2025" compartment of the "ESOP CAPGEMINI" FCPE, available on the intranet site dedicated to the Offering.**

## Local Offering Information

### Eligibility

All current employees of Capgemini Poland, in each case subject to a minimum employment condition of three months since January 1, 2024, up to the last day of the subscription/revocation period (November 14, 2025), employed for at least one day between November 12, 2025 to November 14, 2025.

### 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 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. If you have not placed an order during the reservation period, you can submit a subscription order during the revocation period 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, as the average price of the Capgemini SE share over the 20 trading days preceding the decision of the CEO (the "Reference Price"), minus a 12.5% discount (the "Subscription Price"). It will be communicated to you on that day via postings in your workplace, and on the internet site dedicated to ESOP.

It is to be noted that your subscription is in euro. Consequently, for purposes of your subscription, the amount of your payment in Polish zlotys (PLN) will be converted using the exchange rate that will have been communicated to you by Capgemini prior to the revocation period. Such exchange rate will be valid for the payment of the subscription price. Your employer will inform you of the subscription price in local currency.

During the life of your investment, the value of the Capgemini SE shares subscribed under ESOP and subsequently under custody of the FCPE will be affected by fluctuations in the currency exchange rate between the euro and PLN. As a result, if the value of the euro strengthens relative to PLN, the value of the shares expressed in local currency will increase. On the other hand, if the value of the euro weakens relative to PLN, the value of the shares and of the guarantee of the euro value of your personal contribution expressed in PLN will decrease.

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

The only available payment methods is bank wire transfer or a direct in-payment to the bank account maintained by Credit Agricole Bank Polska S.A.:

**Capgemini Polska Sp. z o.o., ul. Żwirki i Wigury 16a, 02-092 Warszawa, Polska,**

**Numer rachunku / IBAN:** PL82194012100100804100100000 (PLN),

**BIC (SWIFT):** AGRIPRXXXX

**Sort Code:** 23300006 Credit Agricole Bank Polska S.A.

**Payment title:** "investment in ESOP 2025".

## Currency Exchange Control

Receiving units in an FCPE or acquisition of Capgemini SE shares, holding of such shares, payment of the purchase price for the shares in Polish currency or Euro, receipt of dividends or redemption proceeds of the FCPE units does not require any foreign exchange permits from the National Bank of Poland.

You are personally required to report to the National Bank of Poland, within 26 days from the end of each calendar quarter, your investment in Capgemini SE shares if the aggregate value of such shares exceeds PLN 7,000,000 or if value of assets or liabilities subject to reporting by each of you to the National Bank of Poland exceeds this threshold as a result of shares acquisition (the report to be filed on form PW-AIN). The foregoing duty represents personal responsibility of each investor and cannot be fulfilled by their employer on behalf of its employees.

## Securities Notices

Pursuant to the Polish Law making available of an issue prospectus is not required in relation to a public offer of securities of an issuer with its statutory seat or seat of management located in an EU member country, directed by such issuer, or its affiliated entity to the current or former managing personnel or employees of the issuer or the affiliate. In consequence, the documents related to the offering (ESOP), including the information document, were not approved by the Financial Supervision Commission, nor were they otherwise consented to or opined on by the Commission.

## 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:

- 1) termination of the employee's employment contract;
- 2) disability of the employee;
- 3) 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 Poland, i.e. the FCPE's "ESOP Leverage NP" 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.

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

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 the requisite supporting documentation.

### 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 FCPE which holds Capgemini SE shares.

### Labor Law Disclaimer

The Capgemini Group Employee Share Offering 2025 is presented to you, as an eligible employee of the Capgemini group, and the decision to participate or not is entirely yours. Your decision will have no consequences, positive or negative, on your employment with the Capgemini Group.

This employee share offering (ESOP) is made to you by Capgemini SE, not by your employer. Eligibility criteria for this participation in ESOP or any offer that may be proposed in the future are set by a discretionary decision of Capgemini SE. This offer (ESOP) does not form part of your employment agreement and does not amend or supplement such agreement. Benefits or payments that you may receive or be eligible for under the offer (ESOP) will not be taken into consideration in determining the amount of any future compensation, payments or other entitlements that you may be owed (including in cases of termination of employment).

This document, and any other document provided or made available to you within the context of Capgemini Group Employee Share Offering 2025, does not in any way modify any terms of your employment, or affect the rights and obligations arising from it, or change your situation within the Capgemini Group. The opportunity to participate in ESOP 2025 does not in any way presuppose the existence of future offers or the opportunity to participate in them.

This document, and any other document provided or made available to you within the context of Capgemini Group Employee Share Offering 2025 are provided to you for information purposes only, and neither Capgemini nor any subsidiary, is providing you with, nor intends to provide you with, any financial or investment-related advice. If you have any questions on what this offer means for you, or on the decision you should take, we recommend you contact your usual legal and financial advisors.

### Personal data protection

Information about processing personal data in connection to this process is included in the subscription form (Representations and undertakings, Data Protection).

## Tax Information for Employees

*This summary sets forth general principles that are expected to apply to employees who (i) are resident in Poland for the purposes of the tax laws of Poland and the Convention between Republic of Poland and the French Republic for the avoidance of double taxation dated 20 June 1975 (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 SE shares and subsequent holding them in custody of the compartment "ESOP LEVERAGE NP 2025" of the Fonds Commun de Placement d'Entreprise ("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 Polish and certain French tax law and tax practices, as well as the Treaty, all of which are applicable in May 2025. 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 subscription?**

No tax or social security and health insurance charges should be paid with respect to the subscription of Capgemini SE shares (through FCPE) with a share price discount as the Offering is implemented on the basis of a resolution of the General Shareholder Assembly of Capgemini SE and the shares are acquired on the basis of this resolution. Taxation should be deferred until the sale of shares.

Further, there are additional arguments supporting the position, that in the case of a leveraged employee share offering such as Capgemini Offering, the share price discount should not be taxed at the moment of subscription. Under the swap agreement with the bank you do not economically benefit in exchange for the guarantee of your personal investment.

#### **II. Will I be required to keep the documents related to subscription?**

In order to correctly settle the tax liability on the proceeds from redemption of FCPE units it is necessary to keep the documents confirming the amount of expenses incurred on the acquisition of shares in the Offering, i.e. for example a confirmation of bank wire transfer.

### 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 Poland**

No tax, social security or health insurance charges should be assessed with respect to the dividends distributed by Capgemini. This is because under the swap agreement with the bank you will not benefit from such dividends, which will be paid out directly to the bank.

#### **IV. Will I be required to pay any wealth tax on the FCPE units which I receive as a result of placing Capgemini SE shares in custody of the FCPE?**

No.

### Upon redemption

#### **V. 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 event), 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 Poland**

You will be obligated to pay the tax on the gain realized upon redemption of the FCPE units at the flat rate of 19% within capital gains. The taxable base will be calculated as the difference between the redemption proceeds actually received (cash) and your expenses incurred on the acquisition of FCPE units (held through FCPE) - i.e. your personal investment.

You will be personally obligated to settle your tax liability and submit relevant annual tax return by the end of April of the year following the year in which the redemption occurred.

Your employer will disclose you exemplary motion for the tax ruling confirming that the redemption proceeds should be taxed as capital gains at the flat rate of 19% (as confirmed e.g. in individual tax ruling issued by the Director of the National Fiscal Information on June 7, 2019 no. 0113-KDIPT2-3.4011.228.2019.1.SJ, individual tax ruling issued by the Director of the National Fiscal Information on February 8, 2019 no. 0114-KDIP3-2.4011.616.2018.1.AK or individual tax ruling issued by the Director of the National Fiscal Information on April 18, 2024 no. 0112-KDIL2-1.4011.69.2024.1.KF). You will be well advised to pursue your own tax ruling based on the example disclosed by your employer to confirm that the above tax treatment of the redemption proceeds should apply to your situation.

It should be noted that interpretative guidelines of the tax authorities and courts in this respect are not uniform though. Some tax rulings hold that the redemption proceeds should be taxed at progressive tax rates of 12%-32%. In such a case, you should report this revenue in your annual tax return by April 30th of the year following the year in which redemption occurred and pay income tax at progressive tax rates of 12%-32%.

Redemption proceeds should not be subject to social security and health insurance charges.

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

No tax or social security and health insurance charges should be assessed upon the expiration of the lock-up period and transfer of investment to other FCPE or FCPE compartment. You will be taxed only when you redeem the FCPE units later, in accordance with the rules described above.

**VII. 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?**

You should have no reporting obligations with respect to subscription and holding of the FCPE units, and distribution of dividends by Capgemini.

In turn, you should be obligated to report revenues received upon redemption of FCPE units. This reporting should take form of your annual tax return submitted by April 30th of the year following the year in which you received the revenues from FCPE units redemption.

You should be also liable for ultimate tax payment until the a/m date with application of the flat 19% rate (2025).

The so-called mandatory disclosure rules (MDR) are in force in Poland as of 2019. In principle, the reporting concerns arrangements that may have potential tax benefits (tax schemes). Such arrangements are subject to electronic notification to the Director of the National Fiscal Administration. A tax scheme should not be identified solely with a circumvention of tax law or tax optimisation. It is a much broader concept, which may also include, for example, certain business arrangements. In light of the official guidelines of the Ministry of Finance, the Offering may be considered for you as the MDR reportable tax scheme, although we see arguments supporting the opposite view. Compliance with the MDR reporting may be burdensome for you. Therefore, we are trying to procure a written confirmation of the Ministry of Finance that the Offering should not be reported as tax schemes under the MDR rules. We will inform you accordingly about the MDR requirements determined by the Ministry of Finance.

**Website with tax explanation on MDR:**

<https://www.podatki.gov.pl/mdr/objasnienia-podatkowe-mdr/>

**Website through which electronic MDR notifications are submitted to the Director of the National Fiscal Administration:**

<https://mdr.mf.gov.pl/>