

Capgemini employee share ownership plan LOCAL SUPPLEMENT FOR ROMANIA



You have been invited to invest in shares of Capgemini SE in the Capgemini Group employee share offering 2025: ESOP (the "Offering"). 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 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

Eligibility

All current employees of the Capgemini Group in Romania, in each case subject to a minimum employment condition of three months since January 1, 2024, up to the last day of the 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 shares through an FCPE. During the reservation period you can place an order for maximum 2.5% of your estimated gross salary over 2025. 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 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 Ron 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 FCPE will be affected by fluctuations in the currency exchange rate between the Euro and Ron. As a result, if the value of the Euro strengthens relative to Ron, the value of the shares expressed in Ron will increase. On the other hand, if the value of the Euro weakens relative to your Ron, the value of the shares and the guarantee of the Euro value of your personal contribution expressed in Ron will decrease.

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

The following payment methods are made available:

- By **immediate payment through wire transfer**, by 1st December, 2025 at the latest, to the following bank account:

Bank: Unicredit Bank

IBAN: RO13BACX0000000183295066

Or

- By **salary deduction**, in 6 monthly instalments from salary, starting in December 2025;

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:

- a. Termination of the employment contract
- b. Disability of the employee
- c. 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 Romania, 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.

Your contact(s) for notifying the early exit event

1. HR Department for Iași employees

Palas, 7D Street, United Business Center 3, 3rd Floor, 700051

e-mail address: Hr_adminiasi.ro@capgemini.com

2. HR department for Bucharest employees:

Building C, 4th floor

Green Court, 4 Gara Herastrau Street, Sector 2, 020334 Bucharest, Romania

e-mail address: Hr_adminiasi.ro@capgemini.com

3. HR department for Cluj employees

Garii Street, number 21, E building, Liberty Technology Park, 3rd floor

E-mail address: hr.ro@capgemini.com

4. HR Department for Brasov employees

Turnului Street number 5, H1 building, 1st floor, Brasov

E-mail address: hr.ro@capgemini.com.

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.

Labour 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 this 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

This summary sets forth general principles that are expected to apply to employees who (i) are resident in Romania for the purposes of the tax laws of Romania and the Convention between Romania 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 SE shares through the compartment "ESOP LEVERAGE P 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 Romanian 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?

Yes.

The Offering cannot be qualified as a "stock option plan" in accordance with the Romanian Fiscal Code and could not benefit for the advantageous tax treatment. Consequently, the share price discount corresponding to the shares subscribed with the personal contribution of the employee may be deemed as salary income. The taxation moment would arise upon the subscription of the shares.

The salary tax rate is 10%. The social charges are as follows:

Employee social charges:

- Social insurance contribution – 25% and
- Health insurance contribution – 10%.

Employer social charges:

- Social insurance – 4% (for special work conditions)/ 8% for extraordinary work conditions;
- Work insurance contribution – 2.25%.

The income tax and the employee social contributions due for the share price discount corresponding to the shares subscribed with personal contribution will be withheld by the local employer at the moment when the shares are subscribed by you. The relevant withheld income tax and social contributions will be paid by your local employer by the 25th of the month following the one in which the income was obtained by you.

II. Will the interest-free advance payment be taxable?

In case the shares are purchased with financial assistance provided by the employer, the advantage represented by such payment facility is considered a loan, in relation to which no tax should apply, under the assumption that such loan provides for a market value interest rate (the legal interest of 7.5% as is or other value as will be approved periodically by NBR). However, in case such loan would provide for an interest free, there is a risk that the market value of the interest is qualified as salary assimilated income, subject to income tax and related social charges as described above.

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 Romania

Considering that you will not actually receive dividends, you should be exonerated from payment of such tax.

IV. Will I be required to pay any wealth tax on the units I own?

No

V. 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?

No reporting obligations should apply upon the subscription and holding of Capgemini shares via FCPE.

The capital gains resulting from the redemption of FCPE units must be declared to the tax authorities by the 25th of May of the year following the redemption year, through the Single Tax Return. It is also your obligation to declare the income and to compute the correspondent income tax. The income tax and the related health insurance contribution (if due) are payable by the same date.

As for the dividends, no reporting should be made since in principle you should not be bound to pay dividend tax/ related contributions on dividends (see, for details, Section III (ii) above).

Upon redemption

VI. 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 Romania

The gain obtained by you computed as the difference between the proceeds of redemption and the subscription amount already taxed upon subscription shall be taxed at the rate of 10%.

Such gain is also subject to 10% health insurance contribution if you have derived extra-salary revenues (e.g. capital gains/ rental income etc.) at least equal with 6 minimum gross wages (i.e. RON 24,300 - the monthly minimum salary is of RON 4,050), otherwise the health insurance contribution is not due.

If due, the basis for the calculation of the 10% health insurance contribution will be represented by:

- The level of 6 minimum gross salaries, in case of income between 6 and 12 minimum gross salaries;
- The level of 12 minimum gross salaries, in case of income between 12 and 24 minimum gross salaries;
- The level of 24 minimum gross salaries, in case of income exceeding 24 minimum gross salaries.

It is your obligation to declare each year the capital gains from the sale of shares, based on a statement (the Single Tax Return) to be submitted by the 25th of May of the year following the year when the capital gains have been obtained. It is also your obligation to declare the correspondent income tax. The income tax and the related health insurance contribution (if due) are payable by the same date.

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 tax is applicable if the assets are transferred to another compartment, but are not redeemed.

Where the assets are redeemed after being transferred to another compartment, the tax regime under point VI. above shall apply accordingly. Hence, upon redemption the gain obtained by you computed as the difference between the proceeds of redemption and the subscription amount already taxed upon subscription shall be taxed at the rate of 10%. Moreover, 10% health insurance contribution may also be due.

VII. Additional information

N/A