

Capgemini UK

Our Tax *Strategy*

Capgemini UK's strategy is to pay the right amount of tax, in the right jurisdiction, at the right time, as dictated by both UK and local legislation and custom as appropriate.

31 December 2025

Our tax function strives to build and maintain relationships across Capgemini UK to promote and cement this tax strategy into all aspects of our business. It is of paramount importance that all stakeholders understand this tax strategy. Our strategy sits within a framework of Capgemini's ethics and business values, and promotes a strong culture for our people to be responsible corporate citizens. This strategy is in line with our internal code of conduct which defines how we behave across the Capgemini Group.

We are:

A UK leader in consulting, technology and outsourcing services, competing in an ever changing industry. Capgemini UK is exposed to tax risks by virtue of our UK and global operations, but through partnering with our commercial and delivery teams, working closely at UK board level ('the Board') and with other stakeholders, Capgemini UK's tax function is able to maintain an oversight of tax risks affecting the UK and ensure adequate mitigation is in place.

As a trusted business advisor, the tax function promotes awareness, and provides considered tax advice, taking account of legal and commercial needs. We engage with internal and external stakeholders to promote our prudent, risk adverse strategy around tax compliance.

The tax function: building relationships

The tax function builds relationships across the Capgemini Group at all levels of seniority to communicate our strategy, promote good governance around tax decisions and mitigate tax risk. Through these relationships, we educate our internal stakeholders and convey our core values including honesty and integrity, which are key to our decision making.

The tax function drives regular interaction with the Board which contributes to the cascading of the tax fundamentals through all levels of the UK business and promotes the profile and importance of consultation with the tax function. These relationships provide the basis for a broad understanding by Capgemini UK's leaders of our tax risks. The tax function is collaborative and consults with the Board around initial risk assessment, impact discussion and considered mitigation. 2 Capgemini UK - Our Tax Strategy Our commercial and delivery teams play a vital role in the promotion and management of tax risk given their client facing roles. Through regular education, the tax function strives to ensure informed tax decisions are taken within our business dealings, both in local and cross border contracts. As subject matter experts, we provide non-contentious advice in line with our tax strategy and Group principles, which reflect

the substance of commercial activities, whilst minimising double taxation in line with international convention.

The tax function uses our internal global network of tax subject matter experts to leverage local expertise and ensure local custom and practice is considered in line with the legislation. Global education and shared experiences, as well as consideration of international tax changes, promotes a joined up strategic approach across all jurisdictions which includes the international movement of people. We work closely with the international assignments teams as it is imperative that our approach to identifying, managing and monitoring the associated tax risk is aligned.

In addition to our internal networks, Capgemini UK recognises that using external tax advisors adds value, particularly when providing advice regarding new legislation and case law. External advisors are also used in a supportive capacity to provide additional guidance around particular risk areas where further certainty is beneficial. All advice provided is reviewed by the tax function to ensure any resultant action is in line with our tax strategy, thereby assisting Capgemini UK in taking a prudent approach to tax risk.

The tax function aims to provide His Majesty's Revenue & Customs ('HMRC') with regular business updates, particularly around our UK business changes which may influence the Capgemini Group's tax profile. We endeavour to respond within the required timeframe to all correspondence requests from HMRC and are compliant with UK filing requirements. In the event of uncertainty arising as a result of the interpretation and application of legislation, the tax function verifies our understanding with HMRC to provide greater certainty ahead of any filing, aiming to reduce the level of risk applying in respect of our business affairs. Should any event arise where an inadvertent error has been made, we rectify any such error as soon as is practical.





Working as an ethical company

Capgemini UK is committed to being an ethical and responsible business, and is recognised externally for this by a number of parties. Our ongoing inclusion in the FTSE4Good, Standard Ethics and STOXX ESG Leaders Indices are good examples of this. In addition, as a Group we were recognised as “a 2025 World’s Most Ethical Company®” by the Ethisphere® Institute. Capgemini UK’s approach to tax planning is therefore limited to taking advantage of available tax reliefs, such as the Research and Development Expenditure Credit regime. Our intention is to ensure that our transactions and the tax implications arising from them reflect the reality of the commercial situation and are not designed to artificially avoid paying the right amount of tax.

Complying with our tax strategy

The aim of the tax function is to provide the business with the appropriate guidance, education and awareness to enable delivery of our tax strategy in our everyday business dealings. Through the processes and relationships identified above, Capgemini UK strives to operate our tax practices within a strong ethical framework which underpins our actions within the Capgemini Group. Engagement with stakeholders coupled with the promotion of the tax function ensures that tax risk is identified in a timely manner and any appropriate mitigating action to reduce our tax risk is undertaken. This has resulted in an open and transparent environment within which tax risk can be managed.

Appendix: miscellaneous considerations

This tax strategy applies from the date of publication and will be reviewed annually. The strategy covers our approach to all taxes, including but not limited to income tax, corporation tax, ‘pay as you earn’, national insurance contributions, value added tax, insurance premium tax and stamp taxes.

The following UK companies are covered by this tax strategy, and references to Capgemini UK should be taken to include the following companies:

- Capgemini UK plc
- CGS Holdings Limited (holding company)
- Sogeti UK Limited
- Capgemini Financial Services UK Limited
- IGATE Computer Systems (U.K.) Limited (holding company)
- IGATE Information Services (UK) Limited
- Capgemini Oldco UK Limited
- Gemini Consulting Holding Limited
- Gemini Consulting Limited
- Purpose Europe Limited
- Altran UK Holding Limited
- Altran UK Limited
- Cambridge Consultants Limited
- Information Risk Management Limited
- Capgemini Certifications UK Limited
- Tessella Limited
- Chappuis Halder & Co. Limited
- Quorsus Limited
- 23Red Limited
- Rufus Leonard Limited
- BackOffice Associates Europe (UK) Limited
- BackOffice Associates Limited

This strategy applies for the year ended 31 December 2025. The strategy is published to comply with the duty under paragraph 16(2), Schedule 19 of the Finance Act 2016.

About Capgemini

Capgemini is an AI-powered global business and technology transformation partner, delivering tangible business value. We imagine the future of organizations and make it real with AI, technology and people. With our strong heritage of nearly 60 years, we are a responsible and diverse group of 420,000 team members in more than 50 countries. We deliver end-to-end services and solutions with our deep industry expertise and strong partner ecosystem, leveraging our capabilities across strategy, technology, design, engineering and business operations. The Group reported 2024 global revenues of €22.1 billion.

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