

## STATUTORY AUDITOR'S REPORT ON THE FREE GRANT OF EXISTING SHARES OR SHARES TO BE ISSUED TO EMPLOYEES AND CORPORATE OFFICERS (Combined Shareholders' Meeting of May 26, 2011 – 11<sup>th</sup> resolution)

*This is a free translation into English of the Statutory Auditors' report issued in the French language and is provided solely for English speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.*

To the Shareholders,

In our capacity as Statutory Auditors of your Company and in accordance with Article L.225-197-1 of the French Commercial Code (*Code de commerce*), we hereby present our report on the proposed free grant of existing shares or shares to be issued, subject to performance conditions, to employees of Cap Gemini S.A. and its affiliated French and foreign subsidiaries, as defined in Article L.225-197-2 of the French Commercial Code, and to corporate officers of Cap Gemini S.A..

Shareholders are asked to authorize the Board of Directors to perform a free grant of existing shares or shares to be issued. The Board of Directors is responsible for preparing a report on this transaction which it wishes to perform. Our role is to express our comments, if any, on the information presented on the proposed transaction.

The Board of Directors' report states that the grant of existing shares or shares to be issued to employees of Cap Gemini S.A.

and its French and foreign subsidiaries, will be subject to a maximum of 1 million shares with a par value of €8 each. It also states that the grant of shares to corporate officers of Cap Gemini S.A. will be limited to 5% of the aforementioned amount. The performance conditions are presented in the Board of Directors' report.

We performed the procedures we considered necessary with regard to the professional standards of the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such transactions. These procedures primarily consisted in verifying that the proposed terms and conditions presented in the Board of Directors' report comply with applicable legal provisions.

We have no comments to make on the information presented in the Board of Directors' report on the proposed free share grant.

The Statutory Auditors

Neuilly-sur-Seine, April 6, 2011

PricewaterhouseCoopers Audit

Serge Villepelet  
Partner

Edouard Sattler  
Partner

Paris La Défense, April 6, 2011

KPMG Audit  
Division of KPMG S.A.

Jean-Luc Decornoy  
Partner

Jacques Pierre  
Partner