

**STATUTORY AUDITORS' SPECIAL REPORT ON THE CANCELLATION OF SHARES BOUGHT BACK BY THE COMPANY**

(ORDINARY AND EXTRAORDINARY SHAREHOLDERS' MEETING OF APRIL 30, 2009)

*This is a free translation into English of the Statutory Auditors' special report issued in the French language and is provided solely for the convenience of 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 Cap Gemini S.A. and pursuant to the provisions of article L. 225-209, paragraph 7 of the French Commercial Code (Code de commerce) relating to the cancellation of shares bought back by the company, we hereby present our report with our comments on the reasons for and terms of the proposed capital reduction, as submitted to you for approval.

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 consisted in verifying that the reasons for and terms of the proposed capital reduction comply with the applicable legal provisions.

The capital will be reduced further to the buyback by the Company of up to 10% of its own shares, in accordance with article L. 225-209 of the French Commercial Code. The Board is seeking an 18-month authorization by the Shareholders' Meeting for this buyback program.

Shareholders are also asked to grant the Board of Directors full powers to cancel the shares acquired, provided that the aggregate number of shares cancelled in any given period of 24 months does not exceed 10% of the Company's capital. These powers will be exercisable for a period of 24 months.

We have no comments to make on the reasons for or terms of the proposed capital reduction, the implementation of which depends on the Shareholders' Meeting approving the buyback by the Company of its own shares.

The Statutory Auditors

Neuilly-sur-Seine, February 11, 2009

**PricewaterhouseCoopers Audit**

Edouard Sattler      Serge Villepelet

Paris La Défense, February 11, 2009

**KPMG Audit**

*Division of KPMG S.A.*

Jean-Luc Decornoy      Jacques Pierre  
Partner      Partner