

**STATUTORY AUDITORS' SPECIAL REPORT ON THE ALLOCATION OF SHARES OR SHARES EXISTING OR TO BE ISSUED TO EMPLOYEES AND CORPORATE OFFICERS OF THE COMPANY
ALLOCATION OF PERFORMANCE SHARES**

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

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. 225-197-1 of the French Commercial Code (*Code de commerce*), we hereby present our report on the proposed allocation of shares (existing or to be issued) to certain employees or corporate officers of Cap Gemini S.A. and related companies, within the meaning of article L. 225-197-2 of the French Commercial Code, as submitted to you for approval.

The Board of Directors is asking for authorization to allocate shares (existing or to be issued) and is responsible for preparing a report on the proposed transaction. Our responsibility is to express an opinion on the information provided to you in connection with the proposed transaction.

The allocation of shares will only vest subject to the achievement of performance targets as set out in the resolution, except for certain shares which may be allocated to certain employees without performance conditions.

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.

We have no comments to make as regards the information given in the report of the Board of Directors on the proposed allocation of performance 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