

STATUTORY AUDITORS' REPORT ON THE ALLOCATION OF SHARES (EXISTING OR TO BE ISSUED) TO EMPLOYEES OR CORPORATE OFFICERS OF THE COMPANY

(SHAREHOLDERS' MEETING OF APRIL 17, 2008 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 created) subject to the achievement of performance targets, 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 created), subject to the achievement of performance targets 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.

In the absence of any professional standards applicable to this transaction arising from the legislative provisions laid down on December 30, 2004 and December 30, 2006, we performed the procedures we considered necessary. These procedures consisted, in particular, in verifying that the terms and conditions of the proposed transaction, as described in the report of the Board of Directors, 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, March 14, 2008

PricewaterhouseCoopers Audit

Serge Villepelet

Edouard Sattler

Paris La Défense, March 14, 2008

KPMG Audit

Division of KPMG S.A.

Frédéric Quélin