



## APPENDIX TO LEVERAGED PLAN SUBSCRIPTION AGREEMENT

### RISK STATEMENT FOR CANADIAN EMPLOYEES

2022

The information contained in this Appendix provides additional information concerning certain aspects of the ESOP 2022 share offering offered by Capgemini S.E. (the “**Company**”). Capitalized terms used herein without definition have the meanings given to these terms in the local supplement for Canada or the Subscription Agreement to which this Appendix is attached (such documents, along with this Risk Statement Appendix, being referred to herein as the “**Offering Documents**”).

#### **Rights of Action**

The offering of the Units and the Shares will be made without filing a prospectus with applicable Canadian securities regulatory authorities. As a result, as a resident-Canadian purchaser of Units, you will not have the benefit of certain protections, rights, and remedies afforded under Canadian securities legislation, such as statutory rights of action for rescission or damages against the Company if the Offering Documents contain a misrepresentation.

#### **Important Tax Considerations**

It should be noted that certain special tax considerations apply to an investment in the Shares. As indicated in the Offering Documents, dividends received on the Shares, including those Shares purchased with the sponsor bank’s contribution, must be included in your income for the year in which the dividends are received and will not be eligible for the gross-up and dividend tax credit normally applicable to dividends received by an individual from taxable Canadian corporations. Although under the ESOP such dividends will be included in your income for tax purposes, they will not be available to you during the holding period (described below) to fund your tax liability. The size of your tax liability will vary depending on the value of the dividends received. Please review the Offering Documents for a description of how the inclusion of dividends in your income will impact on the return on an investment under the ESOP.

In order to mitigate the tax liability associated with the inclusion of dividends in your income, the Company will indemnify you for all taxes incurred by you with respect to ordinary course dividend amounts exceeding 50 Euros which are paid on a share in a calendar year during the holding period.

#### **Holding Period**

As indicated in the Offering Documents, Units may generally not be redeemed or transferred until December 2027. However, all or part of your Units may be redeemed before that date in the event of one of the following: (i) long-term disability of the employee, (ii) death of the employee, or (iii) termination of employment.

#### **Liability Limited to Employee Contribution**

As a participant in the ESOP, you will not, under any circumstances, be liable for amounts in excess of your contribution to purchase Units.

**Independent Investment Advice**

Participation in the ESOP may not be appropriate for all employees. Therefore, prior to subscribing for Units, you are encouraged to seek independent financial advice from your financial adviser or, in the case of Ontario employees, the dealer designated for Ontario employees (Ontario employees will be provided with the name of the dealer in due course).

Should any inconsistencies exist between the information provided in this Risk Statement and any other Offering Document, the information contained in this Risk Statement shall govern.