

TERMS OF SERVICE AGREEMENT FOR HUMAN CAPITAL SERVICES

In this Terms of Service Agreement for Human Capital Services, CAPGEMINI BELGIUM NV has engaged ERNST & YOUNG TAX CONSULTANTS BCVBA] (referred to herein as "Ernst & Young") to provide you with Human Capital services.

The Terms of Service Agreement is intended to inform you of what services will be provided to you by Ernst & Young, your responsibilities and the relevant limitations contained in the engagement agreement with your employer that apply to yourself as the beneficiary of Ernst & Young's services.

Ernst & Young will perform certain Human Capital services for you and, if applicable, for your spouse or spousal equivalent and other family members (each referred to as "you") as described in the Scope of Services section below, under the Human Capital services program of your employer or one of its affiliates (collectively "your employer").

Ernst & Young may also provide other services to your employer under your employer's Human Capital services program. All services provided under your employer's Human Capital services program, including the services provided to you, are collectively referred to herein as "Services".

The terms of the Human Capital services program are set out in an engagement agreement between Ernst & Young and your employer ("Engagement Agreement"). Extracts of clauses from the Engagement Agreement relevant to the provision of Services to you are set out below.

THE ERNST & YOUNG NETWORK

Ernst & Young is an independent member of Ernst & Young Global Limited which acts as the central co-ordinating body of the Ernst & Young network of independent firms ("EY Network"). No member of the EY Network other than Ernst & Young assumes any responsibility to you in connection with the Services we provide to you. You acknowledge that Ernst & Young is not the agent of any member of the EY Network and that none of those other entities are agents of Ernst & Young.

You agree that (i) any claim arising out of or in connection with the Services we provide to you shall be brought only against Ernst & Young and (ii) not to bring any proceedings arising out of or in connection with the Services personally against any other persons involved in the performance of the Services. You agree not to bring any proceedings arising out of or in connection with the Services in any jurisdiction against any member of the EY Network (other than Ernst & Young) or any partner or staff thereof.

Each member of the EY Network and each partner or member of staff thereof and each of our partners or members of staff shall have the express benefit of this section and shall have the right to rely on and enforce any of its terms.

TAX AUTHORITY NOTICE

You acknowledge that the taxpayer is responsible for compliance with the tax law. The obligations of the taxpayer include maintaining records and providing accurate and complete information to the tax authorities as required by the tax law. Penalties may be imposed by the tax authorities on the taxpayer for failure to comply with the tax law.

COMMUNICATION BY ELECTRONIC MEANS

Unless otherwise agreed in writing with you, we may correspond by means of electronic media including email or provide information to you in electronic form as mutually agreed with your employer. Due to the inherent risks



associated with the electronic transmission of information, we cannot guarantee the confidentiality and integrity of any information sent or received in relation to the Services once they are outside of our firewalls.

Although it is our policy to utilize anti-virus software, we similarly cannot guarantee that transmissions or other electronic information will be free from infection.

TERMS OF USE OF TECHNOLOGY

Ernst & Young may provide you with access to our proprietary software tool myEYOnline for the purpose of delivering documents to you and assisting you to provide information to Ernst & Young. You may also be entitled to download and use our offline calendar application and Microsoft excel organizers (myEYOnline and such calendar application and organizers are referred to collectively herein as the "Software"). In such event, your access to and use of the Software will be subject to the terms and conditions which are contained within the myEYOnline site.

PROVISION OF SERVICES

In order for Ernst & Young to provide the Services to you, you agree to provide to Ernst & Young in a timely and accurate manner the information that Ernst & Young reasonably requires from you, which could, for example, include details with respect to your personal income or copies of your tax returns (collectively, your "Data"). You also acknowledge and confirm that you have authorized your employer to provide Ernst & Young with any Data we may require from your employer in order to provide the Services to you.

Where your employer has transferred the provisioning of the Services to Ernst & Young from another service provider, you agree that Ernst & Young may contact your previous service provider in order to obtain your Data and you will complete the appropriate consent form in order to facilitate this process.



Information relating to tax advice Ernst & Young provides to you, including communications between us or communications between Ernst & Young and a third party, and any material Ernst & Young creates in the course of providing that advice, may in some jurisdictions be privileged and protected from disclosure to the local tax authorities or any other authorities where relevant to the jurisdiction ("Client Privilege"). If the local authorities seek disclosure from you or Ernst & Young of written or oral communications relating to such advice, Ernst & Young will whenever reasonably possible discuss with you whether and how you may assert, or waive, the Client Privilege.

SCOPE OF SERVICES

In accordance with the terms of the Engagement Agreement between Ernst & Young and your employer, Ernst & Young will provide to you such of the Services as set out below. These Services will be provided to and accessible by you, only if determined by your employer, in consultation with Ernst & Young, to be necessary. From time to time during the term of the engagement these Services may be varied. We will notify you of a variation to the Services where such variation is applicable or relevant to you.

We have agreed with your employer how we will collect data from you, process that data and how we will deliver the Services to you.

Should you require assistance with any Service that is not included, we will be pleased to discuss our capabilities. Following this discussion we could make a request to your employer for approval for out of scope services or alternatively enter into separate contractual arrangements with you. For more information please refer to your EY Contact or your relevant contact at your employer.

Services Included

Preparation of:

- Annual Home Country Federal / National Tax Return, including more regular tax filings such as monthly tax returns where applicable
- Annual Host Country Federal / National Tax Return, including more regular tax filings such as monthly tax returns where applicable
- Annual Tax Reimbursement calculation, as required
- Tax Gross-ups, as required
- Tax Return Extension Requests, as required
- Review and notification of Tax Assessment where applicable
- Responses to initial routine Correspondence Audits/Inquiries by tax authorities regarding returns prepared by Ernst & Young
 - Application of the Belgian work permit



Services Not Covered

- Preparation of Bank reporting forms
- Children's or other dependents' or household employees' Tax Returns
- Gift or Estate Tax Returns
- Preparation of filings to report ownership in trusts, partnerships and/or corporations
- Retirement, Insurance, Financial or Estate Planning
- Personal Tax Planning
- Financial Counseling or Investment Advice

GOVERNING LAW(clause 39 of the General Terms and Conditions of Ernst & Young)

"All legal relationships between the client and the contractor shall be governed by Belgian law."

DISPUTE RESOLUTION (clause 40 of the General Terms and Conditions of Ernst & Young)

"Any controversy or claim arising out of or relating to services covered by this letter or hereafter provided by EY for Client or at its request, shall be submitted first to voluntary mediation, and if mediation is not successful within a period of 90 days upon the request therefore by the most diligent party, then to binding arbitration, in accordance with the rules of the Belgian Center for Arbitration and Mediation ("Cepani"). Any controversy or claim relating to unpaid or undisputed invoices shall be submitted to the courts of Brussels."



Agreement to Terms of Service within this Notice

Upon your signed acceptance, this Terms of Service Agreement is deemed effective as of the date of that acceptance for the whole period Ernst & Young is engaged to provide Services to you. You confirm that you agree that the terms of this Terms of Service Agreement for Human Capital Services forms a binding agreement between yourself and Ernst & Young and that you are authorized to accept these terms on behalf of your spouse or spousal equivalent and other family members where applicable.

NAGARAJU GUNTI Name (please print)