

# REPORT ON CORPORATE INCOME TAX INFORMATION

in compliance with chapter 10a of Directive 2013/34/EU ('country-by-country reporting')

## Section 1. General information

|                                                                                                                                                                                            |                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
|  Name of ultimate parent of group / of standalone company                                                   | CGI Inc.                                                              |
| Country of registered office of ultimate parent undertaking                                                                                                                                | Canada                                                                |
| Date of start of financial year                                                                                                                                                            | 2024-10-01                                                            |
| Date of end of financial year                                                                                                                                                              | 2025-09-30                                                            |
| Reporting currency                                                                                                                                                                         | CAD                                                                   |
| Application of option to report in accordance with taxation reporting instructions                                                                                                         | Yes                                                                   |
| Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State | CGI Nederland B.V.<br>Handelsweg 53, Amstelveen, Netherlands, 1181 ZA |
| Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State                           | N/A                                                                   |
| Language of report                                                                                                                                                                         | english - en                                                          |

## Section 2. Overview of information on a country-by-country basis

| Name of Member State or tax jurisdiction | Country code of Member State or tax jurisdiction | Revenues   | Profit (loss) before tax | Income tax paid (on cash basis) | Income tax accrued – current year | Accumulated earnings | Number of employees |
|------------------------------------------|--------------------------------------------------|------------|--------------------------|---------------------------------|-----------------------------------|----------------------|---------------------|
| Belgium                                  | BE                                               | 38907381   | 1742715                  | 505879                          | 521358                            | 13437695             | 121                 |
| Bulgaria                                 | BG                                               | 1066       | -15311                   | 0                               | 0                                 | 658240               | 0                   |
| Czech Republic                           | CZ                                               | 119364943  | 22466887                 | 4827634                         | 5406904                           | 21248136             | 811                 |
| Denmark                                  | DK                                               | 101773523  | 9759607                  | 201042                          | 1993261                           | 32758                | 338                 |
| Estonia                                  | EE                                               | 22947964   | 2300797                  | 897826                          | 915252                            | 2736122              | 182                 |
| Finland                                  | FI                                               | 947687238  | 140756333                | 28452914                        | 27772442                          | 1045143533           | 3440                |
| France                                   | FR                                               | 2353304063 | 208427278                | 69438760                        | 55845659                          | 1476618475           | 14769               |
| Germany                                  | DE                                               | 1010774144 | 42246532                 | 31274697                        | 7530639                           | -8850                | 4679                |
| Hungary                                  | HU                                               | 4231096    | 1189686                  | 88076                           | 116696                            | 891409               | 28                  |
| Ireland                                  | IE                                               | 3004249    | 1490701                  | 28584                           | 808034                            | 66315480             | 10                  |
| Italy                                    | IT                                               | 14631783   | 1845417                  | 588354                          | 805487                            | -1614981             | 79                  |
| Latvia                                   | LV                                               | 9953931    | 585982                   | 395643                          | 391374                            | 2716809              | 68                  |
| Lithuania                                | LT                                               | 24346509   | 993211                   | 508159                          | 243789                            | 1652259              | 200                 |
| Luxembourg                               | LU                                               | 31294482   | 2403403                  | -192572                         | 493051                            | 747081049            | 150                 |
| Netherlands                              | NL                                               | 698655145  | 120421809                | 40723074                        | 30892845                          | 483189500            | 2497                |
| Norway                                   | NO                                               | 125308888  | 5609481                  | 892090                          | 1305904                           | 54863180             | 382                 |
| Panama                                   | PA                                               | 3025585    | 652823                   | 0                               | 177203                            | 475620               | 23                  |
| Poland                                   | PL                                               | 90096600   | 9324793                  | -2468648                        | -1881315                          | -11827293            | 349                 |
| Portugal                                 | PT                                               | 241665472  | 32900729                 | 13624981                        | 10065214                          | 75400527             | 2265                |
| Romania                                  | RO                                               | 12454624   | 1627054                  | 209398                          | 259665                            | 5874559              | 77                  |
| Slovakia                                 | SK                                               | 47025947   | 6348564                  | 2019457                         | 1732707                           | 16474269             | 209                 |
| Slovenia                                 | SI                                               | 0          | -11349                   | 0                               | 0                                 | 0                    | 0                   |

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|-------------------------------------------------------|--------------------------------------------------|-------------|--------------------------|---------------------------------|-----------------------------------|----------------------|---------------------|
| Spain                                                 | ES                                               | 154819839   | 13525514                 | 1068716                         | 2714515                           | -126275499           | 1417                |
| Sweden                                                | SE                                               | 755585711   | 91559917                 | 14659954                        | 23171510                          | 101444448            | 3127                |
| <b>All other tax jurisdictions (aggregated basis)</b> |                                                  |             |                          |                                 |                                   |                      |                     |
|                                                       |                                                  | 12112000805 | 1713443219               | 395626168                       | 444924032                         | 12828260439          | 58988               |

### Section 3. List of subsidiaries and activities

| Name of Member State or tax jurisdiction | Country code of Member State or tax jurisdiction | Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking | Brief description per country of nature of activities in Member State or tax jurisdiction |
|------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Belgium                                  | BE                                               | CGI Belgium NV                                                                                      | Provision of services to unrelated parties                                                |
| Belgium                                  | BE                                               | Apside Belgium SRL                                                                                  | Provision of services to unrelated parties                                                |
| Bulgaria                                 | BG                                               | CGI Bulgaria EOOD                                                                                   | Provision of services to unrelated parties                                                |
| Czech Republic                           | CZ                                               | CGI IT Czech Republic s.r.o.                                                                        | Provision of services to unrelated parties                                                |
| Denmark                                  | DK                                               | CGI Danmark A/S                                                                                     | Provision of services to unrelated parties                                                |
| Denmark                                  | DK                                               | BJSS Denmark, Filial af BJSS Ltd.                                                                   | Provision of services to unrelated parties                                                |
| Estonia                                  | EE                                               | CGI Eesti OÜ                                                                                        | Provision of services to unrelated parties                                                |
| Finland                                  | FI                                               | CGI Suomi Oy                                                                                        | Provision of services to unrelated parties                                                |
| Finland                                  | FI                                               | LTC-Otso Oy                                                                                         | Provision of services to unrelated parties                                                |
| Finland                                  | FI                                               | Finanssi-Kontio Oy                                                                                  | Provision of services to unrelated parties                                                |
| Finland                                  | FI                                               | Finance CGI Suomi Oy                                                                                | Holding shares or other equity instruments                                                |
| Finland                                  | FI                                               | eFennia Oy                                                                                          | Provision of services to unrelated parties                                                |
| Finland                                  | FI                                               | Affecto Oy                                                                                          | Holding shares or other equity instruments                                                |
| Finland                                  | FI                                               | AktiaDuetto Ab                                                                                      | Provision of services to unrelated parties                                                |
| France                                   | FR                                               | CGI France SAS                                                                                      | Provision of services to unrelated parties                                                |
| France                                   | FR                                               | CGI Information Systems and Management Consultants Holding SAS                                      | Holding shares or other equity instruments                                                |
| France                                   | FR                                               | CGI France Défense et Spatial Holding I SAS                                                         | Holding shares or other equity instruments                                                |
| France                                   | FR                                               | CGI France Défense et Spatial Holding II SAS                                                        | Holding shares or other equity instruments                                                |
| France                                   | FR                                               | CGI France Défense et Spatial SAS                                                                   | Provision of services to unrelated parties                                                |
| France                                   | FR                                               | Apsid'EA                                                                                            | Provision of services to unrelated parties                                                |
| France                                   | FR                                               | PCGE                                                                                                | Provision of services to unrelated parties                                                |

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| France                                   | FR                                               | Apside SAS                                                                                          | Provision of services to unrelated parties                                                |
| France                                   | FR                                               | Apside Technologies                                                                                 | Provision of services to unrelated parties                                                |
| France                                   | FR                                               | Apside Invest                                                                                       | Holding shares or other equity instruments                                                |
| France                                   | FR                                               | Apside Advance                                                                                      | Holding shares or other equity instruments                                                |
| Germany                                  | DE                                               | Stanley Associates (Deutschland) GmbH                                                               | Provision of services to unrelated parties                                                |
| Germany                                  | DE                                               | CGI Deutschland B.V. & Co. KG                                                                       | Provision of services to unrelated parties                                                |
| Germany                                  | DE                                               | Marv1n GmbH                                                                                         | Provision of services to unrelated parties                                                |
| Germany                                  | DE                                               | Novatec Solutions GmbH i.L.                                                                         | Provision of services to unrelated parties                                                |
| Germany                                  | DE                                               | Apside GmbH                                                                                         | Provision of services to unrelated parties                                                |
| Germany                                  | DE                                               | Race4Track UG                                                                                       | Dormant                                                                                   |
| Germany                                  | DE                                               | CGI General Partner B.V. - German Branch                                                            | Holding shares or other equity instruments                                                |
| Germany                                  | DE                                               | BeGuided AG                                                                                         | Provision of services to unrelated parties                                                |
| Germany                                  | DE                                               | Novatec Consulting GmbH                                                                             | Provision of services to unrelated parties                                                |
| Germany                                  | DE                                               | Novatec Holding GmbH                                                                                | Holding shares or other equity instruments                                                |
| Hungary                                  | HU                                               | CGI IT Consulting Hungary Kft.                                                                      | Provision of services to unrelated parties                                                |
| Ireland                                  | IE                                               | CGI IT Ireland Limited                                                                              | Provision of services to unrelated parties                                                |
| Ireland                                  | IE                                               | CGIF IT Consulting (India) Private Limited                                                          | Other, Provision of services to related companies                                         |
| Italy                                    | IT                                               | CGI Italia S.R.L.                                                                                   | Provision of services to unrelated parties                                                |
| Latvia                                   | LV                                               | SIA CGI IT Latvia                                                                                   | Provision of services to unrelated parties                                                |
| Lithuania                                | LT                                               | CGI Lithuania, UAB                                                                                  | Provision of services to unrelated parties                                                |
| Lithuania                                | LT                                               | Mebius IT Vilnius UAB (Lithuania)                                                                   | Dormant                                                                                   |
| Luxembourg                               | LU                                               | Eurofin Holdings SARL                                                                               | Holding shares or other equity instruments                                                |
| Luxembourg                               | LU                                               | CGI Luxembourg S.A.                                                                                 | Provision of services to unrelated parties                                                |

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| Netherlands                              | NL                                               | CGI Information Systems and Management Consultants (Nederland) B.V.                                 | Holding shares or other equity instruments                                                |
| Netherlands                              | NL                                               | Logica Holdings B.V.                                                                                | Holding shares or other equity instruments                                                |
| Netherlands                              | NL                                               | Logica International Holdings B.V.                                                                  | Holding shares or other equity instruments                                                |
| Netherlands                              | NL                                               | Logica Holdings Nederland B.V.                                                                      | Holding shares or other equity instruments                                                |
| Netherlands                              | NL                                               | CGI Nederland B.V.                                                                                  | Provision of services to unrelated parties                                                |
| Netherlands                              | NL                                               | CGI General Partner B.V.                                                                            | Provision of services to unrelated parties                                                |
| Netherlands                              | NL                                               | CGI Space and Defense B.V.                                                                          | Provision of services to unrelated parties                                                |
| Norway                                   | NO                                               | CGI Norge AS                                                                                        | Provision of services to unrelated parties                                                |
| Panama                                   | PA                                               | CGI Technologies and Solutions Panama S.R.L                                                         | Provision of services to unrelated parties                                                |
| Poland                                   | PL                                               | CGI Information Systems and Management Consultants (Polska) Sp. Z o.o.                              | Provision of services to unrelated parties                                                |
| Poland                                   | PL                                               | Daugherty Business Solutions Sp. Z.o.o.                                                             | Provision of services to unrelated parties                                                |
| Portugal                                 | PT                                               | CGITI Portugal, SA                                                                                  | Provision of services to unrelated parties                                                |
| Portugal                                 | PT                                               | Edinfor - Imóveis, S.A.                                                                             | Other,Provision of services to related companies                                          |
| Portugal                                 | PT                                               | CGITI II Serviços, Lda.                                                                             | Other,Provision of services to related companies                                          |
| Portugal                                 | PT                                               | SI-Proc, A.C.E.                                                                                     | Dormant                                                                                   |
| Portugal                                 | PT                                               | Apside Portugal                                                                                     | Provision of services to unrelated parties                                                |
| Portugal                                 | PT                                               | BJSS Unipessoal Lda                                                                                 | Provision of services to unrelated parties                                                |
| Romania                                  | RO                                               | CGI IT Romania s.r.l.                                                                               | Provision of services to unrelated parties                                                |
| Slovakia                                 | SK                                               | CGI Slovakia s.r.o.                                                                                 | Provision of services to unrelated parties                                                |
| Spain                                    | ES                                               | CGI Information Systems and Management Consultants Espana SA                                        | Provision of services to unrelated parties                                                |

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|------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Spain                                    | ES                                               | Novatec Software Engineering Espana, S.L. Unipersonal                                               | Provision of services to unrelated parties                                                |
| Sweden                                   | SE                                               | CGI Sverige AB                                                                                      | Provision of services to unrelated parties                                                |
| Sweden                                   | SE                                               | Logica Holdings AB                                                                                  | Holding shares or other equity instruments                                                |
| Sweden                                   | SE                                               | CGI IT-konsulter AB                                                                                 | Holding shares or other equity instruments                                                |

**Section 4. Omitted information**

|                                                                |                                              |                                                   |
|----------------------------------------------------------------|----------------------------------------------|---------------------------------------------------|
| Information omitted (if any) for this financial year           |                                              |                                                   |
| Information omitted                                            | Information omitted, other tax jurisdictions | Explanation of reason for omission of information |
| Not applicable                                                 | Not applicable                               | Not applicable                                    |
| Disclosure of information omitted for previous financial years |                                              |                                                   |
| Not applicable                                                 |                                              |                                                   |

**Section 5. Explanations for material discrepancies between income tax paid and accrued**

| Explanation of any material discrepancies between income tax paid and accrued                                                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The differences between tax accrued and tax paid primarily reflect normal timing differences, instalments, settlements and refunds relating to current and prior years. |