

## SUPPLEMENTARY PROSPECTUS

**THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. If you are in any doubt as to what action you should take, you are recommended to seek your own independent financial advice from your stockbroker, bank manager, solicitor, accountant or other appropriate independent financial adviser authorised under Financial Services and Markets Act 2000 (FSMA) if you are in the United Kingdom or, if not, from another appropriately authorised independent financial adviser in your own jurisdiction.**

This document comprises a supplementary prospectus (the *Supplementary Prospectus*) relating to CGI Group Inc. (CGI or the *Company*) and has been prepared in accordance with the prospectus rules of the Financial Conduct Authority (FCA) made under section 73A of FSMA (the *Prospectus Rules*). This Supplementary Prospectus has been approved by the FCA in accordance with section 87A of FSMA and has been filed with the FCA and will be made available to the public in accordance with section 3.2 of the Prospectus Rules.

This Supplementary Prospectus is supplemental to, and must be read in conjunction with, the prospectus published by the Company on 12 March 2014 (the *Prospectus*) in relation to the acquisition from time to time of Class A subordinate voting shares in CGI (*Class A Shares*) by eligible employees of the Group within the United Kingdom and (pursuant to Article 17 of Prospectus Directive 2003/71/EC as amended (the *Prospectus Directive*)) within the European Economic Area (EEA), pursuant to the Group's 'Employee Share Purchase Plan for Certain Employees of CGI Group Inc. and its Subsidiaries' (the *Share Purchase Plan*). Except as expressly stated herein, or unless the context otherwise requires, the definitions used or referred to in the Prospectus also apply in this Supplementary Prospectus.

This Supplementary Prospectus will be passported, pursuant to Article 17 of the Prospectus Directive, into Belgium, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Hungary, Luxembourg, the Netherlands, Norway, Poland, Portugal, the Slovak Republic, Spain and Sweden. A list of names of the regulators in each of these jurisdictions is set out in Part 4 of the Prospectus.

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### CGI GROUP INC.

*(incorporated in Canada under the Companies Act (Québec), predecessor to the Business Corporations Act (Québec), with registered number 1850-8523)*

### Supplementary Prospectus

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The offer(s), the subject of the Prospectus (as supplemented by this Supplementary Prospectus), are not made to the general public or to any person other than eligible employees of the Group located in the United Kingdom, Belgium, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Hungary, Luxembourg, the Netherlands, Norway, Poland, Portugal, the Slovak Republic, Spain and Sweden. Only such eligible employees of the Group may acquire Class A Shares pursuant to the Prospectus (as supplemented by this Supplementary Prospectus) in accordance with the amended plan documents of the Share Purchase Plan, such amendments to the Share Purchase Plan being set out in this Supplementary Prospectus.

No new Class A Shares (or any other securities of CGI) will be issued in connection with the Prospectus (as supplemented by this Supplementary Prospectus). The Class A Shares which are available to be purchased under the Share Purchase Plan are either listed on the New York Stock Exchange or the Toronto Stock Exchange. No Class A Shares (or any other securities of CGI) are listed or admitted to trading on a regulated market within the EEA. As at the date of this Supplementary Prospectus, there is no intention to make an application for the Class A Shares, the subject of the Prospectus (as supplemented by this Supplementary Prospectus), to be listed or admitted to trading on any such EEA regulated market.

CGI and its directors accept responsibility for the information contained in this Supplementary Prospectus. To the best of the knowledge and belief of CGI and its directors (who have taken all reasonable care to ensure that such is the case), the information contained in this Supplementary Prospectus is in accordance with the facts and contains no omission likely to affect its import.

**YOU SHOULD READ THE WHOLE OF THE PROSPECTUS (AS SUPPLEMENTED BY THIS SUPPLEMENTARY PROSPECTUS). IN PARTICULAR, YOUR ATTENTION IS DRAWN TO THE RISKS DESCRIBED IN THE "RISK FACTORS" SECTION OF THE PROSPECTUS, COMMENCING ON PAGE 21, WHICH SHOULD BE CONSIDERED WHEN DECIDING WHETHER TO PARTICIPATE IN THE SHARE PURCHASE PLAN.**

This Supplementary Prospectus does not constitute an offer to sell or the solicitation of an offer to buy or subscribe for Class A Shares in any jurisdiction in which such offer or solicitation is unlawful. In particular, this Supplementary Prospectus is not for distribution in or into Canada, the United States of America, Australia, South Africa or Japan or in any country, territory or possession where to do so may contravene local securities law or regulations. The distribution of this Supplementary Prospectus in other jurisdictions may be restricted by law and therefore persons into whose possession this Supplementary Prospectus comes should inform themselves about and observe any such restriction. Any failure to comply with these restrictions may constitute a violation of the securities laws of any such jurisdiction.

This Supplementary Prospectus has not been approved by any securities regulatory authority in Canada or the United States of America nor has any securities regulatory authority in Canada or the United States of America expressed an opinion about these securities, and it is an offence to claim otherwise.

Employees should rely only on the information in the Prospectus (as supplemented by this Supplementary Prospectus) and any documents incorporated by reference. No person has been authorised to give any information or make any representations other than those contained in the Prospectus and this Supplementary Prospectus and, if given or made, such information or representations must not be relied on as having been authorised by the Group. Without prejudice to any obligation of the Company to publish a supplementary prospectus pursuant to section 87G of FSMA or section 3.4 of the Prospectus Rules, the publication of this Supplementary Prospectus does not, under any circumstances, create any implication that there has been no change in the affairs of the Group since, or that the information contained herein is correct at any time subsequent to, the date of this Supplementary Prospectus. Unless otherwise expressly stated in the Prospectus (as supplemented by this Supplementary Prospectus), neither the information on CGI's website (or any other website) nor the content of any website accessible from hyperlinks on CGI's website (or any other website) is incorporated into, or forms a part of, the Prospectus (as supplemented by this Supplementary Prospectus).

The contents of this Supplementary Prospectus should not be construed as legal, business or tax advice. This Supplementary Prospectus should not be considered as a recommendation by CGI that any recipient of this Supplementary Prospectus and/or the Prospectus should subscribe for or purchase any Class A Shares. Each recipient of this Supplementary Prospectus and/or the Prospectus will be taken to have made his own investigation and appraisal of the condition (financial or otherwise) of CGI and the Class A Shares.

**This Supplementary Prospectus is dated 10 October 2014.**

## **PURPOSE OF THIS SUPPLEMENT**

Subsequent to the publication of the Prospectus, the decision has been taken by the Company to amend the definition of “Subsidiary” in the Share Purchase Plan (as set out in Part 5 of the Prospectus), in order to enable eligible employees of certain entities that form part of the Company’s group of companies, including certain joint ventures in which the Company holds interests, to participate in the Share Purchase Plan. The Group will, in accordance with Group procedure, notify eligible employees of those entities to which the Share Purchase Plan is extended that they are eligible to participate in the Share Purchase Plan.

In connection with this amendment, the Company has also determined that the “Summary of Tax Considerations – Finland Tax Consequences” section (as set out in Part 2 of the Prospectus) should be revised and supplemented.

The Directors and the Company regard these amendments as significant factors relating to the information included in the Prospectus and, accordingly, have prepared and published this Supplementary Prospectus in accordance with the Prospectus Rules.

### **1. Definition of “Subsidiary”**

The definition of “Subsidiary” in the Share Purchase Plan (as set out in Part 5 of the Prospectus) has been amended as set out below:

“**Subsidiary**” means any entity forming part of the CGI group of companies whose revenues are consolidated in whole or in part into those of the Company, and which is designated as a “Participating Employer” by any two of the Company’s *Founder and Executive Chairman of the Board*, the *President and Chief Executive Officer* or the *Executive Vice-President, Global Human Resources and Strategic Planning*.

For the purposes of the Share Purchase Plan as described in the Prospectus, references to “the Group” means to the Company and the Subsidiaries (as defined in this Supplementary Prospectus).

### **2. Summary of Tax Considerations – Finland Tax Consequences**

The Summary of Tax Considerations – Finland Tax Consequences section on pages 62 and 63 of the Prospectus is hereby revised and supplemented as follows:

#### **“The Employer’s Contribution**

As there is no concept of “trustee” under Finnish tax law, the tax treatment of the Share Purchase Plan is unclear. However, as: (i) the Trustee is required to hold the Shares purchased under the Share Purchase Plan on your behalf; (ii) the Trustee has an obligation to establish and maintain separate accounts for and in the name of each person eligible to participate in the Share Purchase Plan; and (iii) there is no lock-up period incorporated into the terms of the Share Purchase Plan, so you may at any time withdraw from the Share Purchase Plan and receive either the Class A Shares held by the Trustee for your account or a cash payment, the trust structure is highly likely to be deemed transparent for Finnish income tax purposes. Accordingly, the Class A Shares are likely to be considered to be in your possession from the moment the Trustee purchases the Class A Shares for your account.

Accordingly, you are likely to be taxable on the employer’s contribution on the date that such contribution is paid to the Trustee. Such tax will be recovered by means of a withholding by the employer from the employer’s contribution in accordance with your individual tax withholding rate, as evidenced by your individual tax withholding card.

Assuming that participation in the Share Purchase Plan is available to all or the majority of the employees of either the local Group employer or CGI and assuming further that your employer belongs to the Group for the purposes of the Finnish social security rules, the only employee social security

contribution payable should be the employee's medical care premium, which is levied at a rate of 1.32 – 1.49% in 2014.

In the event that participation in the Share Purchase Plan is not available to the majority of employees of either the local Group employer or CGI, or if your employer does not belong to the Group for the purposes of the Finnish social security rules, full social security contributions are likely to be payable in respect of the employer's contribution.

Employee social security and pension insurance contributions are generally levied at following rates in 2014: pension insurance contribution at a rate of 5.55 – 7.05%, unemployment insurance contribution at a rate of 0.50% and health insurance contribution at a rate of 2.16% (included in the tax withholding) of gross salary."

The rest of the Summary of Tax Considerations – Finland Tax Consequences remains as set out in the Prospectus.

## **ADDITIONAL INFORMATION**

### **3. Significant changes**

Save as disclosed in this Supplementary Prospectus, no significant new factor, material mistake or inaccuracy relating to the information included in the Prospectus has arisen or been noted since the publication of the Prospectus.

### **4. Documents Available for inspection**

Copies of this Supplementary Prospectus are available for inspection during normal business hours on any weekday (Saturdays, Sundays and public holidays excepted) at the offices of Freshfields Bruckhaus Deringer LLP (English legal advisers to the Company), 65 Fleet Street, London, EC4Y 1HS.

### **5. General**

To the extent that there is any inconsistency between any statement included or incorporated by reference in this Supplementary Prospectus and any other statement included or incorporated by reference in the Prospectus, the statements included or incorporated by reference in this Supplementary Prospectus will prevail.

**10 October 2014**