

► See separate instructions.

Part I	Reporting Issuer
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1 Issuer's name Capital plc		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Fiona O'Nolan		4 Telephone No. of contact +44 (0) 20 76542281	
5 Email address of contact IRTeam@capita.co.uk		6 Number and street (or P.O. box if mail is not delivered to street address) of contact Investor Relations, 30 Berners Street	
7 City, town, or post office, state, and ZIP code of contact London, United Kingdom, W1T 3LR		8 Date of action May 10, 2018	
9 Classification and description Rights Offer		10 CUSIP number See attached	
11 Serial number(s)		12 Ticker symbol See attached	
13 Account number(s)			

See attached	See attached
Part II	Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► See attached.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See attached.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See attached.

Part II Organizational Action *(continued)*17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached.18 Can any resulting loss be recognized? ▶ See attached.19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached.Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶

Date ▶

Print your name ▶

Title ▶

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Internal Revenue Service

Attachment to Form 8937

Capita plc

Please find information as per IRS Form 8937 completed and published by Capita plc (the "**Company**") in June 2018.

Box 10:

ISIN code for the ordinary shares of the Company (the "**Shares**") is GB00B23K0M20

ISIN code for the Rights (defined below) is GB00BFM6RT85

Box 14:

The Company issued to its existing shareholders at 8:00 a.m. on 10 May 2018 rights to acquire 3 new Shares at 70 pence per new Share (the "**Issue Price**") for every 2 existing Shares in the Company held at the close of business on 4 May 2018 by such shareholders (the "**Rights**"). The Rights were separately tradable, and each Right entitled a holder to acquire one new Share, subject to the terms and conditions set out in a circular dated 23 April 2018 (the "**Rights Issue Circular**") and sent to shareholders. The Rights were traded on the London Stock Exchange beginning on 10 May 2018.

The underwriters of the issuance sought to obtain subscribers for any Rights not duly exercised by a shareholder prior to 11:00 a.m. on 24 May 2018, with any premium received over the Issue Price, less related expenses, paid as consideration to such shareholder for the Rights, subject to the terms and conditions set out in the Rights Issue Circular.

For purposes of the information and calculations herein, the Company intends to use the average of the high and low trading price of the Shares and Rights on 10 May 2018, the date that the Rights were distributed. Other methods of calculating the fair market value of the Shares or the Rights are possible, and you should consult your own tax advisor regarding such other methods.

Box 15:

Because the fair market value of the Rights with respect to each Share were greater than 15 per cent. of the fair market value of a Share, the basis in a shareholder's existing Shares must be allocated between such existing Shares and the Rights received with respect to such Shares in proportion to their relative fair market values determined on the date of distribution (i.e. 10 May 2018).

A shareholder who received Rights must allocate 41.10 per cent. of its basis in its existing Shares to the Rights and reduce its basis in such existing Shares by an equal amount.

Expiration of the Rights

Shareholders who allow their Rights to expire without selling or exercising them should not be entitled to allocate any basis to the Rights.

Box 16:

The average price of the Shares on 10 May 2018, the day the Rights were distributed to registered shareholders, was 126.875 pence (source: Reuters). The average price of Rights on 10 May 2018, or 59.030 pence, multiplied by $\frac{3}{2}$ —since shareholders received three Rights for every two existing Shares they held—was 88.545 pence (source: Reuters).

The Rights with respect to each Share represented 41.10 per cent. of the fair market value of a Share and the Rights with respect to each Share, together, on 10 May 2018. Accordingly, using the fair market value of the Rights with respect to each Share as determined on 10 May 2018, a shareholder who received Rights must allocate 41.10 per cent. of its basis in its Shares to the Rights it receives and reduce its basis in its Shares by an equal amount. Other methods of calculating the fair market value of the Rights or the Shares are possible, and you should consult your own tax adviser regarding such other methods.

Notwithstanding the foregoing, shareholders who allowed their Rights to expire without selling or exercising them should not be entitled to allocate any basis to the Rights.

Box 17:

U.S. Internal Revenue Code Sections 305(a) and 307(a).

Box 18:

A shareholder will recognize a loss on the sale or other disposition of Rights (including a sale of Rights by the Underwriters on behalf of a shareholder) to the extent the shareholder's adjusted basis in such Rights exceeds its amount realized from such sale or other disposition. A shareholder who allowed its Rights to expire without selling or exercising them and did not receive any proceeds should not recognize any loss upon the expiration of the Rights.

Box 19:

For a shareholder whose taxable year is the calendar year, the organizational action described above is reportable for the 2018 tax year.