

## Consolidated balance sheet

ASSETS (in thousands of euros)	30/06/2013	30/06/2012	31/12/2012
Goodwill	311,289	313,852	314,626
Intangible assets	57,081	62,379	59,152
Property and equipment	42,731	43,017	39,193
Equity-accounted investments in associates	114,820	109,634	113,824
Other non-current financial assets	4,955	3,890	3,997
Deferred tax assets	37,837	31,282	34,453
<b>Non-current assets</b>	<b>568,713</b>	<b>564,054</b>	<b>565,245</b>
Stocks and works in progress	263	421	490
Trade accounts receivable	450,710	391,963	384,262
Other current receivables	48,479	47,218	33,700
Cash and cash equivalents	74,603	28,754	47,359
<b>Current assets</b>	<b>574,055</b>	<b>468,356</b>	<b>465,811</b>
<b>TOTAL ASSETS</b>	<b>1,142,768</b>	<b>1,032,410</b>	<b>1,031,056</b>
<b>LIABILITIES AND EQUITY (in thousands of euros)</b>	<b>30/06/2013</b>	<b>30/06/2012</b>	<b>31/12/2012</b>
Share capital	11,893	11,893	11,893
Capital reserves	11,032	8,141	9,533
Consolidated reserves and other reserves	259,575	232,774	228,226
Profit for the period	50,235	20,479	55,600
<b>Equity - Group share</b>	<b>332,735</b>	<b>273,287</b>	<b>305,252</b>
<b>Minority interests</b>	<b>5</b>	<b>130</b>	<b>1</b>
<b>TOTAL EQUITY</b>	<b>332,740</b>	<b>273,417</b>	<b>305,253</b>
Financial debt - long-term portion	209,191	251,687	178,367
Deferred tax liabilities	17,009	19,073	17,966
Provision for post-employment benefits	58,403	43,616	48,552
Non-current provisions	11,874	6,086	6,724
Other non-current liabilities	3,033	2,132	7,979
<b>Non-current liabilities</b>	<b>299,510</b>	<b>322,594</b>	<b>259,588</b>
Financial debt - short-term portion	81,603	58,404	73,048
Trade payables	55,156	56,040	56,092
Other current liabilities	373,759	321,955	337,075
<b>Current liabilities</b>	<b>510,518</b>	<b>436,399</b>	<b>466,215</b>
<b>TOTAL LIABILITIES</b>	<b>810,028</b>	<b>758,993</b>	<b>725,803</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,142,768</b>	<b>1,032,410</b>	<b>1,031,056</b>

## Consolidated income statement

	First-half 2013	First-half 2012	2012
(in thousands of euros)	Amount	Amount	Amount
Revenue	661,036	589,638	1,216,729
Staff costs	-455,362	-396,568	-811,780
External expenses and purchases	-150,249	-133,704	-271,798
Taxes and duties	-8,098	-7,166	-15,399
Depreciation, amortisation, provisions and impairment	-10,038	-7,867	-16,958
Other current operating income and expenses	4,058	3,261	8,787
<b>Operating profit on business activity</b>	<b>41,347</b>	<b>47,594</b>	<b>109,581</b>
as % of revenue excl. VAT	6.3%	8.1%	9.0%
Expenses related to stock options	-1,443	-716	-2,196
Amortisation of allocated intangible assets	-2,426	-1,684	-4,213
<b>Profit from recurring operations</b>	<b>37,478</b>	<b>45,194</b>	<b>103,172</b>
as % of revenue excl. VAT	5.7%	7.7%	8.5%
Other operating income and expenses	26,140	-6,804	-11,880
<b>Operating profit</b>	<b>63,618</b>	<b>38,390</b>	<b>91,292</b>
as % of revenue excl. VAT	9.6%	9.6%	7.5%
Cost of net financial debt	-2,449	-2,885	-7,194
Other financial income and expenses	15	-540	-1,027
Tax charge	-13,378	-14,669	-33,540
<b>Net profit from associates</b>	<b>2,433</b>	<b>315</b>	<b>6,068</b>
<b>Net profit from continuing operations</b>	<b>50,239</b>	<b>20,611</b>	<b>55,599</b>
Net profit from discontinued operations	-	-	-
<b>CONSOLIDATED NET PROFIT</b>	<b>50,239</b>	<b>20,611</b>	<b>55,599</b>
as % of revenue excl. VAT	7.6%	3.5%	4.6%
Minority interests	4	132	-1
<b>Attributable to Group</b>	<b>50,235</b>	<b>20,479</b>	<b>55,600</b>

	First-half 2013	First-half 2012	2012
<b>EARNINGS PER SHARE</b> (in euros)			
<b>Basic earnings per share</b>	<b>4.22</b>	<b>1.72</b>	<b>4.67</b>
<b>Fully diluted earnings per share</b>	<b>4.17</b>	<b>1.70</b>	<b>4.62</b>

## Consolidated cash flow statement

<i>(in thousands of euros)</i>	First-half 2013	First-half 2012	2012
<b>Consolidated net profit (including minority interests)</b>	<b>50,239</b>	<b>20,611</b>	<b>55,599</b>
Profit after tax from discontinued operations	-	-	-
Net increase in depreciation, amortisation and provisions	10,354	9,174	20,865
Unrealised gains and losses related to changes in fair value	-787	-112	125
Share-based payment expense	1,401	187	1,579
Other calculated income and expense	-35,209	-1,579	-443
Gains and losses on disposal	504	12	-164
Share of profit related to equity-accounted companies	-2,433	-315	-6,068
<b>Cash from operations after cost of net debt and tax</b>	<b>24,069</b>	<b>27,978</b>	<b>71,493</b>
Cost of net financial debt	2,449	2,885	7,194
Income taxes (including deferred tax)	13,378	14,669	33,540
<b>Cash from operations before cost of net debt and tax (A)</b>	<b>39,896</b>	<b>45,532</b>	<b>112,227</b>
Tax paid (B)	-15,442	-29,324	-41,820
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	-50,895	-37,879	-8,604
<b>Net cash from operating activities (D) = (A+B+C)</b>	<b>-26,441</b>	<b>-21,671</b>	<b>61,803</b>
Purchase of tangible and intangible fixed assets	-5,977	-3,985	-6,781
Proceeds from sale of tangible and intangible fixed assets	125	193	3,124
Purchase of financial assets	-931	-451	-799
Proceeds from sale of financial assets	56	38	654
Impact of changes in scope	44,167	-142,064	-175,459
Dividends received (equity-accounted companies, non-consolidated securities)	1,851	1,322	1,322
Changes in loans and advances granted	-	-	-
Other cash flow relating to investing activities	-	-	-
<b>Net cash from (used in) investing activities (E)</b>	<b>39,291</b>	<b>-144,947</b>	<b>-177,939</b>
Proceeds on issue of shares	99	-	-
Proceeds on the exercise of stock options	-	-	-
Purchase and proceeds from disposal of treasury shares	-306	114	679
Dividends paid during the period:			
Dividends paid to shareholders of Sopra Group SA	-20,219	-22,562	-22,562
Dividends paid to minority interests of consolidated companies	-	-	-
Change in borrowings	63,743	172,938	126,600
Net interest paid (including finance leases)	-2,408	-2,188	-6,847
Other cash flow relating to financing activities	-822	5,047	5,400
<b>Net cash from (used in) financing activities (F)</b>	<b>40,087</b>	<b>153,349</b>	<b>103,300</b>
Effect of foreign exchange rate changes (G)	-561	-474	-1,359
<b>Net cash from (used in) discontinued operations (H)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G+H)</b>	<b>52,376</b>	<b>-13,743</b>	<b>-14,186</b>
Opening cash position	2,460	16,646	16,646
Cash relating to discontinued operations	-	-	-
Closing cash position	54,836	2,903	2,460