

Consolidated balance sheet

ASSETS <i>(in thousands of euros)</i>	31/12/2012	31/12/2011	31/12/2010
Goodwill	314 626	190 871	369 914
Intangible assets	59 152	2 812	23 713
Property and equipment	39 193	39 585	39 279
Equity-accounted investments in associates	113 824	109 402	-
Other non-current assets	3 997	2 975	3 763
Deferred tax assets	34 453	20 952	34 369
Non-current assets	565 245	366 597	471 038
Stocks and work in progress	490	178	797
Trade accounts receivable	384 262	344 994	368 396
Other current receivables	33 700	25 332	33 884
Cash and cash equivalents	47 359	33 267	54 897
Current assets	465 811	403 771	457 974
TOTAL ASSETS	1 031 056	770 368	929 012
LIABILITIES AND EQUITY <i>(in thousands of euros)</i>	31/12/2012	31/12/2011	31/12/2010
Share capital	11 893	11 893	47 416
Capital reserves	9 533	7 951	57 311
Consolidated reserves and other reserves	228 226	191 192	185 056
Profit for the year	55 600	62 872	74 768
Equity – Group share	305 252	273 908	364 551
Minority interests	1	3	3
TOTAL EQUITY	305 253	273 911	364 554
Financial debt – long-term portion	178 367	26 382	74 423
Deferred tax liabilities	17 966	78	9 300
Provision for post-employment benefits	48 552	40 777	40 934
Non-current provisions	6 724	5 071	1 905
Other non-current liabilities	7 979	11 946	13 080
Non-current liabilities	259 588	84 254	139 642
Financial debt – short-term portion	73 048	53 273	37 629
Trade payables	56 092	54 768	53 531
Other current liabilities	337 075	304 162	333 656
Current liabilities	466 215	412 203	424 816
TOTAL LIABILITIES	725 803	496 457	564 458
TOTAL LIABILITIES AND EQUITY	1 031 056	770 368	929 012

Consolidated income statement

<i>(in thousands of euros)</i>	2012	2011	2010 restated under IFRS 5
Revenue	1 216 729	1 050 260	964 406
Staff costs	-811 780	-701 383	-652 113
External expenses and purchases	-271 798	-233 456	-212 738
Taxes and duties	-15 399	-15 616	-11 368
Depreciation, amortisation, provisions and impairment	-16 958	-13 580	-13 053
Other current operating income and expenses	8 787	6 233	10 551
Operating profit on business activity	109 581	92 458	85 685
<i>as % of revenue excl. VAT</i>	9,0%	8,8%	8,9%
Expenses related to stock options and related items	-2 196	-444	-197
Amortisation of allocated intangible assets	-4 213	-335	-655
Profit from recurring operations	103 172	91 679	84 833
<i>as % of revenue excl. VAT</i>	8,5%	8,7%	8,8%
Other operating income and expenses	-11 880	6 254	-1 090
Operating profit	91 292	97 933	83 743
<i>as % of revenue excl. VAT</i>	7,5%	9,3%	8,7%
Cost of net financial debt	-7 194	-4 098	-5 624
Other financial charges and expense	-1 027	602	366
Tax charge	-33 540	-36 176	-30 312
Net profit from associates	6 068	5 993	-
Net profit from continuing operations	55 599	64 254	48 173
Net profit from discontinued operations	-	-1 380	26 596
CONSOLIDATED NET PROFIT	55 599	62 874	74 769
<i>as % of revenue excl. VAT</i>	4,6%	6,0%	7,8%
Minority interests	-1	2	1
Attributable to Group	55 600	62 872	74 768
EARNINGS PER SHARE <i>in euros</i>	2012	2011	2010 restated under IFRS 5
Basic earnings per share	4,67	5,29	6,35
Fully diluted earnings per share	4,62	5,29	6,33

Consolidated statement of changes in net debt

<i>in thousands of euros</i>	2012	2011	2010 restated under IFRS 5
NET DEBT AT 1 JANUARY (A)	-46 388	-57 155	-137 449
Cash from operations after cost of net debt and tax	71 493	60 250	60 586
Cost of net financial debt	7 194	4 098	5 624
Income taxes (including deferred tax)	33 540	36 176	30 312
Cash from operations before changes in working capital	112 227	100 524	96 522
Income taxes paid	-41 820	-38 682	-27 191
Changes in working capital requirements	-8 604	-1 341	17 441
Net cash from operating activities	61 803	60 501	86 772
Net cash used in investing activities	-7 704	-13 837	-8 898
Net interest paid	-6 847	-3 485	-5 774
Available net cash flow	47 252	43 179	72 100
Impact of changes in scope	-182 383	-29 829	-187
Financial investments	-145	-16 220	-100
Dividends	-22 562	-56 068	-9 402
Dividends collected from equity-accounted associates	1 322	-	-
Capital increase in cash	-	1 190	2 580
Other changes	206	67 345	1 843
Net cash from (used in) discontinued operations (Axway)	-	12 638	12 983
TOTAL NET CHANGE DURING THE YEAR (B)	-156 310	22 235	79 817
Impact of changes in foreign exchange rates (C)	-1 359	-362	477
Net debt of discontinued operations (Axway) (D)	-	-11 106	-20 253
NET DEBT AT 31 DECEMBER (A+B+C+D)	-204 057	-46 388	-77 408

Consolidated cash flow statement

<i>in thousands of euros</i>	2012	2011	2010 restated under IFRS 5
Consolidated net profit (including minority interests)	55 599	62 874	74 769
Profit after tax from discontinued operations	-	1 380	-26 596
Net increase in depreciation, amortisation and provisions	20 865	63 609	13 807
Unrealised gains and losses relating to changes in fair value	125	-443	-520
Share-based payment expense	1 579	444	841
Other calculated income and expense	-443	-706	-1 380
Gains and losses on disposal	-164	-60 915	-335
Share of net profit of equity-accounted companies	-6 068	-5 993	-
Cash from operations after cost of net debt and tax	71 493	60 250	60 586
Cost of net financial debt	7 194	4 098	5 624
Income taxes (including deferred tax)	33 540	36 176	30 312
Cash from operations before cost of net debt and tax (A)	112 227	100 524	96 522
Tax paid (B)	-41 820	-38 682	-27 191
Changes in operating working capital requirements (included liabilities related to employee benefits) (C)	-8 604	-1 341	17 441
Net cash from operating activities (D) = (A+B+C)	61 803	60 501	86 772
Purchase of tangible and intangible fixed assets	-6 781	-10 065	-9 835
Proceeds from sale of tangible and intangible fixed assets	3 124	86	937
Purchase of financial assets	-799	-336	-297
Proceeds from sale of financial assets	654	367	197
Impact of changes in scope	-175 459	-29 829	-183
Dividends received (equity-accounted companies, non-consolidated securities)	1 322	-	-
Change in loans and advances granted by the Company	-	68 422	8 179
Other cash flow relating to investing activities	-	-16 251	-
Net cash from (used in) investing activities (E)	-177 939	12 394	-1 002
Proceeds on issue of shares	-	-	-
Proceeds on the exercise of stock options	-	1 190	2 580
Purchase and proceeds from disposal of treasury shares	679	-395	-508
Dividends paid during the year	-	-	-
- Dividends paid to shareholders of Sopra Group SA	-22 562	-56 068	-9 402
- Dividends paid to minority interests of consolidated companies	-	-	-
Change in borrowings	126 639	-53 392	-76 413
Net interest paid (including finance leases)	-6 847	-3 485	-5 774
Other cash flow relating to financing activities	5 400	3 172	2 351
Net cash from (used in) financing activities (F)	103 309	-108 978	-87 166
Effect of foreign exchange rate changes (G)	-1 359	-362	477
Net cash from (used in) discontinued operations (H)	-	12 980	10 988
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G+H)	-14 186	-23 465	10 069
Opening cash position	16 646	53 581	43 512
Cash relating to discontinued operations	-	-13 470	-22 274
Closing cash position	2 460	16 646	31 307