

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
Non-current assets	568,713	564,054	565,245
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
Current assets	574,055	468,356	465,811
TOTAL ASSETS	1,142,768	1,032,410	1,031,056
LIABILITIES AND EQUITY (in thousands of euros)	30/06/2013	30/06/2012	31/12/2012
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
Equity - Group share	332,735	273,287	305,252
Minority interests	5	130	1
TOTAL EQUITY	332,740	273,417	305,253
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
Non-current liabilities	299,510	322,594	259,588
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
Current liabilities	510,518	436,399	466,215
TOTAL LIABILITIES	810,028	758,993	725,803
TOTAL LIABILITIES AND EQUITY	1,142,768	1,032,410	1,031,056

Consolidated income statement

	First-half 2013	First-half 2012	2012
<i>(in thousands of euros)</i>	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
Operating profit on business activity	41,347	47,594	109,581
<i>as % of revenue excl. VAT</i>	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
Profit from recurring operations	37,478	45,194	103,172
<i>as % of revenue excl. VAT</i>	5.7%	7.7%	8.5%
Other operating income and expenses	26,140	-6,804	-11,880
Operating profit	63,618	38,390	91,292
<i>as % of revenue excl. VAT</i>	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
Net profit from associates	2,433	315	6,068
Net profit from continuing operations	50,239	20,611	55,599
Net profit from discontinued operations	-	-	-
CONSOLIDATED NET PROFIT	50,239	20,611	55,599
<i>as % of revenue excl. VAT</i>	7.6%	3.5%	4.6%
Minority interests	4	132	-1
Attributable to Group	50,235	20,479	55,600
	First-half 2013	First-half 2012	2012
EARNINGS PER SHARE <i>(in euros)</i>			
Basic earnings per share	4.22	1.72	4.67
Fully diluted earnings per share	4.17	1.70	4.62

Consolidated cash flow statement

<i>(in thousands of euros)</i>	First-half 2013	First-half 2012	2012
Consolidated net profit (including minority interests)	50,239	20,611	55,599
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
Cash from operations after cost of net debt and tax	24,069	27,978	71,493
Cost of net financial debt	2,449	2,885	7,194
Income taxes (including deferred tax)	13,378	14,669	33,540
Cash from operations before cost of net debt and tax (A)	39,896	45,532	112,227
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
Net cash from operating activities (D) = (A+B+C)	-26,441	-21,671	61,803
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	-	-	-
Net cash from (used in) investing activities (E)	39,291	-144,947	-177,939
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
Net cash from (used in) financing activities (F)	40,087	153,349	103,300
Effect of foreign exchange rate changes (G)	-561	-474	-1,359
Net cash from (used in) discontinued operations (H)	-	-	-
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G+H)	52,376	-13,743	-14,186
Opening cash position	2,460	16,646	16,646
Cash relating to discontinued operations	-	-	-
Closing cash position	54,836	2,903	2,460