

EXTRAORDINARY GENERAL MEETING OF SHAREHOLDERS

Paris, 19 December 2014

DISCLAIMER

- This presentation may contain forward-looking statements which are subject to certain risks and uncertainties regarding the Group's future growth and profitability. As previously indicated, a higher proportion of licence agreements (often representing significant client investments) tend to be signed in the second half of the year, resulting in a more favourable or less favourable impact on full-year performance.
- Actual outcomes and results may differ from those described in this document due to the operational risks and uncertainties explained in our 2013 Registration Document filed with the Autorité des Marchés Financiers (AMF) on 29 April 2014. See pages 41 and following in particular.
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MEETING SCHEDULE

1 Agenda	2
2 Update on the merger process	4
3 Board of Directors' report	6
4 Merger/Spin-off Auditors' reports	15
5 Discussion	17
6 Voting on resolutions	19
7 Closing	27



AGENDA

- Extraordinary General Meeting – 19 December 2014
 - Report of the Board of Directors
 - Reports of the Merger Auditors
 - Reports of the Spin-off Auditors
 - Merger-absorption of Groupe Steria by Sopra Steria Group
 - Partial transfer of assets by Sopra Steria Group to Sopra HR Software corresponding to its complete and standalone branch of activity focusing on the development and distribution of Human Resources software solutions, known under the name “Pléiades”, covering the entire lifecycle of client projects from consulting to operations, including integration, application management and other managed services; approval of the transfer and consideration offered in exchange for it
 - Merger-absorption of Steria by Sopra Steria Group
 - Powers required to carry out formalities



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UPDATE ON THE MERGER PROCESS

- Main milestones required for successful merger:
 - Success of the Public Exchange Offer
 - Consultation with employee representative bodies on the proposed overall organisation of the new combined entity
 - Approval by Extraordinary General Meetings of the proposed legal reorganisations



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BOARD OF DIRECTORS' REPORT

PROPOSED ORGANISATIONAL STRUCTURE OF THE NEW GROUP

- As indicated when the tie-up between the two groups was announced, and as confirmed in the information memorandum relating to the Public Exchange Offer, the proposal is to create a new legal structure for the group in France, composed of the following:
 - a head company that would be both a holding company and an operating company, having within it, in addition to the positions of Chairman and Chief Executive Officer, the central functional departments and the consulting and systems integration business lines, and holding, directly or indirectly, all operating subsidiaries and equity interests;
 - a company specialising in the development of banking software;
 - a company specialising in the development of human resources management solutions;
 - a company specialising in infrastructure management, security and cloud computing.



BOARD OF DIRECTORS' REPORT

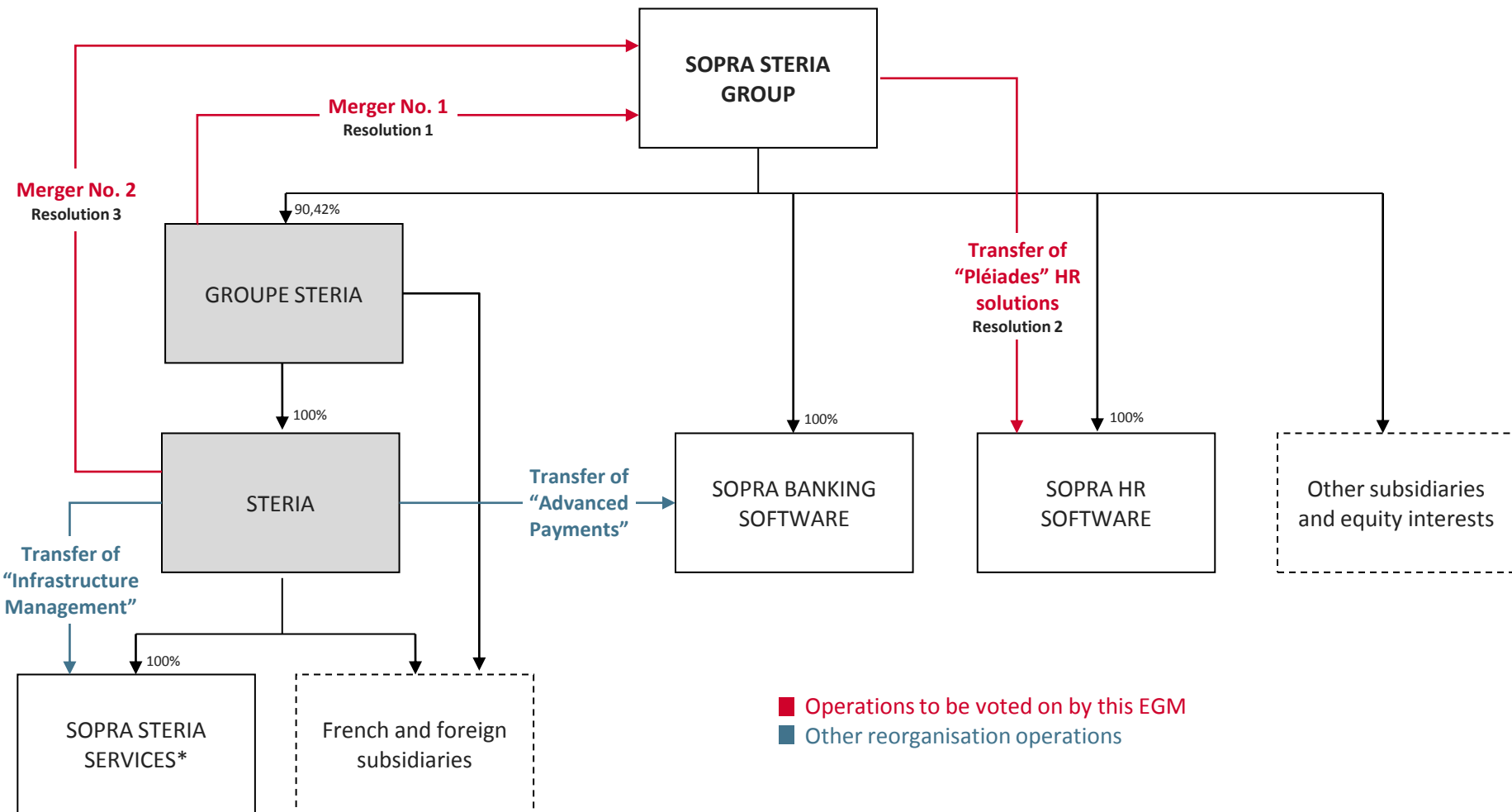
PROPOSED OPERATIONS

- The following operations are proposed for completion by 31 December 2014:
 - **merger-absorption of Groupe Steria by Sopra Steria Group;**
 - partial transfer of assets by Steria to Sopra Steria Services corresponding to its “Infrastructure Management, Security and Cloud Computing” business line;
 - partial transfer of assets by Steria to Sopra Banking Software corresponding to its “Advanced Payments” business line;
 - **partial transfer of assets by Sopra Steria Group to Sopra HR Software corresponding to its business line focusing on the development and distribution of human resources software solutions, known under the name “Pléiades”;**
 - **merger-absorption of Steria by Sopra Steria Group.**
- In those countries where Sopra and Steria both have subsidiaries (United Kingdom, Belgium, Luxembourg, Switzerland) the legal structure will be simplified over the 1st half of 2015.



BOARD OF DIRECTORS' REPORT

PROPOSED OPERATIONS

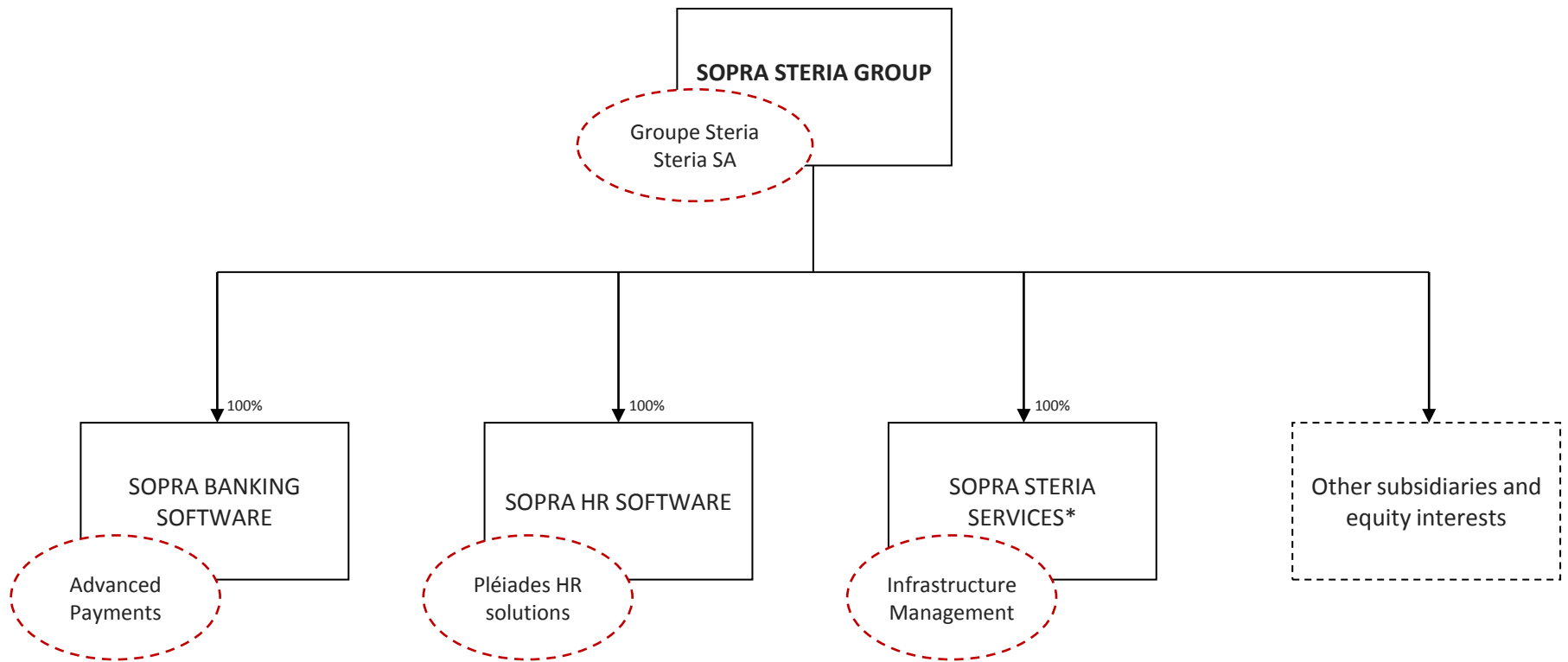


* Subsidiary renamed Sopra Steria I2S



BOARD OF DIRECTORS' REPORT

NEW ORGANISATION POST-OPERATIONS



* Subsidiary renamed Sopra Steria I2S



BOARD OF DIRECTORS' REPORT

INFORMATION ON THE PROPOSED RESOLUTIONS

- Resolution 1 – Merger-absorption of Groupe Steria by Sopra Steria Group

Principal terms and conditions of the proposed merger	
Nature of the event under French law	Merger-absorption via complete transfer of undertakings – Winding-up without liquidation of Groupe Steria
Completion date	31 December 2014
Effective date for accounting and tax purposes	1 January 2014
Valuation of assets and liabilities transferred	Actual value
Accounting basis	Parent company financial statements at 31/12/2013
Net assets transferred	€630m
Share exchange ratio	1 Sopra Group share = 4 Groupe Steria shares
Groupe Steria shares involved in the exchange	Shares not held by Sopra Steria Group, i.e. 3,145,956 shares on the basis of a share capital composed of 33,186,499 shares
Resulting capital increase	€786,489 shares with a par value of one (1) euro each
Treatment of fractional rights	Sold on the market to compensate owners
Merger premium/deficit	Merger premium: €59m, i.e. the difference between (A) the nominal amount of the capital increase and (B) the actual value of the net assets transferred corresponding to the Groupe Steria shares tendered Merger deficit: €21m, i.e. the difference between (A) the cost price of the Groupe Steria shares held by Sopra Steria Group and (B) the amount of the fraction of the net assets transferred by Groupe Steria corresponding to those shares
Tax regime	Special tax regime; Article 210 A of the French Tax Code



BOARD OF DIRECTORS' REPORT

INFORMATION ON THE PROPOSED RESOLUTIONS

- Resolution 2 - Partial transfer of assets by Sopra Steria Group to Sopra HR Software corresponding to its business line focusing on the development and distribution of human resources software solutions, known under the name “Pléiades”

Principal terms and conditions of the proposed transfer	
Nature of the event under French law	Spin-off
Completion date	31 December 2014
Effective date for accounting and tax purposes	31 December 2014
Recognition of assets/liabilities transferred	Carrying amount at the effective date
Net assets transferred	€2.4m
Consideration to Sopra Steria Group	Sopra HR Software capital increase
Transfer premium	€858k, i.e. the difference between (A) the amount of the net assets transferred and (B) the par value of the newly issued shares Provisional valuation to be adjusted depending on final accounting position at 31/12/2014
Tax regime	Special tax regime; Articles 210 A and 210 B of the French Tax Code



BOARD OF DIRECTORS' REPORT

INFORMATION ON THE PROPOSED RESOLUTIONS

- Resolution 3 - Merger-absorption of Steria by Sopra Steria Group

Principal terms and conditions of the proposed merger	
Nature of the event under French law	Merger-absorption via complete transfer of undertakings – Winding-up without liquidation of Steria
Completion date	31 December 2014
Effective date for accounting and tax purposes	1 January 2014
Valuation of assets and liabilities transferred	Carrying amount at 31/12/2013
Accounting basis	Parent company financial statements at 31/12/2013
Net assets transferred	€118m
Resulting capital increase	None: 100% of share capital already held
Merger premium/deficit	Merger premium: None because no capital increase Merger deficit: €484m, i.e. the difference between (A) the value of the Steria shares held by Sopra Steria Group and (B) the amount of the fraction of the net assets transferred by Steria corresponding to those shares
Tax regime	Special tax regime; Article 210 A of the French Tax Code



BOARD OF DIRECTORS' REPORT

INFORMATION ON THE PROPOSED RESOLUTIONS

- Resolution 4 – Powers required to carry out legal formalities



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MERGER/SPIN-OFF AUDITORS' REPORTS

- Proposed merger-absorption of Groupe Steria by Sopra Steria Group
 - Report on the value of the transfers to be made by Groupe Steria to Sopra Steria Group
 - Report on the consideration for the transfers to be made by Groupe Steria to Sopra Steria Group
- Proposed partial asset transfer of “Pléiades” by Sopra Steria Group to Sopra HR Software
 - Report on the value of the transfers
 - Report on the consideration for the transfers
- Proposed merger-absorption of Steria SA by Sopra Steria Group
 - Report on the value of the transfers to be made by Steria to Sopra Steria Group



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EXTRAORDINARY GENERAL MEETING - CLOSING



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