

Consolidated balance sheet

ASSETS (in thousands of euros)	30/06/2014	30/06/2013	31/12/2013
Goodwill	343 968	311 289	317 457
Intangible assets	52 410	57 081	54 038
Property and equipment	53 265	42 731	49 159
Equity-accounted investments in associates	117 504	114 820	118 784
Other non-current financial assets	4 944	4 955	4 924
Deferred tax assets	28 370	37 837	25 592
Non-current assets	600 461	568 713	569 954
Stocks and works in progress	141	263	205
Trade accounts receivable	461 185	450 710	442 413
Other current receivables	62 925	48 479	63 657
Cash and cash equivalents	42 780	74 603	102 230
Current assets	567 031	574 055	608 505
TOTAL ASSETS	1 167 492	1 142 768	1 178 459
LIABILITIES AND EQUITY(in thousands of euros)	30/06/2014	30/06/2013	31/12/2013
Share capital	11 920	11 893	11 920
Capital reserves	14 613	11 032	13 192
Consolidated reserves and other reserves	313 001	259 575	261 389
Profit for the period	22 199	50 235	71 402
Equity - Group share	361 733	332 735	357 903
Non-controlling interests	10	5	9
TOTAL EQUITY	361 743	332 740	357 912
Financial debt - long-term portion	151 819	209 191	135 499
Deferred tax liabilities	3 047	17 009	2 133
Provision for post-employment benefits	69 482	58 403	58 740
Non-current provisions	12 008	11 874	12 384
Other non-current liabilities	2 067	3 033	5 196
Non-current liabilities	238 423	299 510	213 952
Financial debt - short-term portion	88 226	81 603	121 310
Trade payables	62 755	55 156	68 910
Other current liabilities	416 345	373 759	416 375
Current liabilities	567 326	510 518	606 595
TOTAL LIABILITIES	805 749	810 028	820 547
TOTAL LIABILITIES AND EQUITY	1 167 492	1 142 768	1 178 459

Consolidated income statement

	First-half 2014	First-half 2013	2013
<i>(in thousands of euros)</i>	Amount	Amount	Amount
Revenue	722 334	661 036	1 348 995
Staff costs	-498 778	-455 362	-911 911
External expenses and purchases	-160 578	-150 249	-306 294
Taxes and duties	-6 979	-8 098	-17 625
Depreciation, amortisation, provisions and impairment	-10 267	-10 038	-21 263
Other current operating income and expenses	6 503	4 058	17 022
Operating profit on business activity	52 235	41 347	108 924
<i>as % of revenue excl. VAT</i>	7,2%	6,2%	8,1%
Expenses related to stock options and related items	-1 415	-1 443	-2 973
Amortisation of allocated intangible assets	-2 448	-2 426	-4 855
Profit from recurring operations	48 372	37 478	101 096
<i>as % of revenue excl. VAT</i>	6,7%	5,7%	7,5%
Other operating income and expenses	-7 810	26 140	2 849
Operating profit	40 562	63 618	103 945
<i>as % of revenue excl. VAT</i>	5,6%	9,6%	7,7%
Cost of net financial debt	-3 164	-2 449	-6 980
Other financial income and expenses	-1 372	15	-1 439
Tax charge	-14 310	-13 378	-32 546
Net profit from associates	484	2 433	8 430
Net profit from continuing operations	22 200	50 239	71 410
Net profit from discontinued operations	-	-	-
CONSOLIDATED NET PROFIT	22 200	50 239	71 410
<i>as % of revenue excl. VAT</i>	3,1%	7,6%	5,3%
Non-controlling interests	1	4	8
Attributable to Group	22 199	50 235	71 402

	First-half 2014	First-half 2013	2013
EARNINGS PER SHARE <i>(in euros)</i>			
Basic earnings per share	1,86	4,22	6,00
Fully diluted earnings per share	1,83	4,17	5,92

Consolidated cash flow statement

<i>(in thousands of euros)</i>	First-half 2014	First-half 2013	2013
Consolidated net profit (including non-controlling interests)	22 200	50 239	71 410
Profit after tax from discontinued operations	-	-	-
Net increase in depreciation, amortisation and provisions	11 278	10 354	22 328
Unrealised gains and losses related to changes in fair value	-143	-787	567
Share-based payment expense	1 415	1 401	2 973
Other calculated income and expense	1 139	-35 209	-36 240
Gains and losses on disposal	6	504	1 481
Share of profit related to equity-accounted companies	-484	-2 433	-8 431
Cash from operations after cost of net debt and tax	35 411	24 069	54 088
Cost of net financial debt	3 164	2 449	6 980
Income taxes (including deferred tax)	14 310	13 378	32 547
Cash from operations before cost of net debt and tax (A)	52 885	39 896	93 615
Tax paid (B)	-13 478	-15 442	-36 767
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	-49 454	-50 895	-1 673
Net cash from operating activities (D) = (A+B+C)	-10 047	-26 441	55 175
Purchase of tangible and intangible fixed assets	-6 390	-5 977	-17 110
Proceeds from sale of tangible and intangible fixed assets	6	125	210
Purchase of financial assets	-516	-931	-1 165
Proceeds from sale of financial assets	554	56	295
Impact of changes in scope	-20 294	44 167	41 086
Dividends received (equity-accounted companies, non-consolidated securities)	2 107	1 851	1 851
Changes in loans and advances granted	-	-	-
Other cash flow relating to investing activities	-	-	-
Net cash from (used in) investing activities (E)	-24 533	39 291	25 167
Proceeds on issue of shares	-	99	-
Proceeds on the exercise of stock options	-	-	1 365
Purchase and proceeds from disposal of treasury shares	-586	-306	8
Dividends paid during the period:			
Dividends paid to shareholders of Sopra Group SA	-	-20 219	-20 204
Dividends paid to minority interests of consolidated companies	-	-	-
Change in borrowings	-19 391	63 743	-12 898
Net interest paid (including finance leases)	-3 156	-2 408	-6 907
Other cash flow relating to financing activities	-3 111	-822	-2 361
Net cash from (used in) financing activities (F)	-26 244	40 087	-40 997
Effect of foreign exchange rate changes (G)	781	-561	-620
Net cash from (used in) discontinued operations (H)	-	-	-
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G+H)	-60 043	52 376	38 725
Opening cash position	41 185	2 460	2 460
Cash relating to discontinued operations	-	-	-
Closing cash position	-18 858	54 836	41 185