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.

- The distribution of this document in certain countries may be subject to certain laws and regulations. Persons physically present in those countries where this presentation is released, published or distributed should inquire as to any applicable restrictions and should comply with those restrictions.
1| Agenda

2 | Update on the merger process  
3 | Board of Directors’ report  
4 | Merger/Spin-off Auditors’ reports  
5 | Discussion  
6 | Voting on resolutions  
7 | Closing
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
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
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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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.
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

Merger No. 1
Resolution 1

Merger No. 2
Resolution 3

90.42%

100%

90.42%

100%

100%

100%

Transfer of “Advanced Payments”

Transfer of “Infrastructure Management”

Transfer of “Pléiades” HR solutions
Resolution 2

Operations to be voted on by this EGM
Operations to be voted on by this EGM

Other reorganisation operations

Other subsidiaries and equity interests

SOPRA STERIA GROUP

GROUPE STERIA

STERIA

SOPRA BANKING SOFTWARE

SOPRA HR SOFTWARE

SOPRA STERIA SERVICES*

French and foreign subsidiaries

* Subsidiary renamed Sopra Steria I2S
BOARD OF DIRECTORS’ REPORT
NEW ORGANISATION POST-OPERATIONS

SOPRA STERIA GROUP

Groupe Steria
Steria SA

100%

SOPRA BANKING SOFTWARE

Advanced Payments

100%

SOPRA HR SOFTWARE

Pléiades HR solutions

100%

SOPRA STERIA SERVICES*

Infrastructure Management

100%

Other subsidiaries and equity interests

* 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

<table>
<thead>
<tr>
<th>Principal terms and conditions of the proposed merger</th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Nature of the event under French law</strong></td>
<td>Merger-absorption via complete transfer of undertakings – Winding-up without liquidation of Groupe Steria</td>
</tr>
<tr>
<td><strong>Completion date</strong></td>
<td>31 December 2014</td>
</tr>
<tr>
<td><strong>Effective date for accounting and tax purposes</strong></td>
<td>1 January 2014</td>
</tr>
<tr>
<td><strong>Valuation of assets and liabilities transferred</strong></td>
<td>Actual value</td>
</tr>
<tr>
<td><strong>Accounting basis</strong></td>
<td>Parent company financial statements at 31/12/2013</td>
</tr>
<tr>
<td><strong>Net assets transferred</strong></td>
<td>€630m</td>
</tr>
<tr>
<td><strong>Share exchange ratio</strong></td>
<td>1 Sopra Group share = 4 Groupe Steria shares</td>
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<tr>
<td><strong>Groupe Steria shares involved in the exchange</strong></td>
<td>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</td>
</tr>
<tr>
<td><strong>Resulting capital increase</strong></td>
<td>€786,489 shares with a par value of one (1) euro each</td>
</tr>
<tr>
<td><strong>Treatment of fractional rights</strong></td>
<td>Sold on the market to compensate owners</td>
</tr>
<tr>
<td><strong>Merger premium/deficit</strong></td>
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<td></td>
<td>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</td>
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<td></td>
<td>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</td>
</tr>
<tr>
<td><strong>Tax regime</strong></td>
<td>Special tax regime; Article 210 A of the French Tax Code</td>
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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”

<table>
<thead>
<tr>
<th>Principal terms and conditions of the proposed transfer</th>
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<td><strong>Nature of the event under French law</strong></td>
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<tr>
<td><strong>Completion date</strong></td>
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<tr>
<td><strong>Effective date for accounting and tax purposes</strong></td>
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<tr>
<td><strong>Recognition of assets/liabilities transferred</strong></td>
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<tr>
<td><strong>Net assets transferred</strong></td>
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<tr>
<td><strong>Consideration to Sopra Steria Group</strong></td>
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<tr>
<td><strong>Transfer premium</strong></td>
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<tr>
<td><strong>Tax regime</strong></td>
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</tbody>
</table>
Resolution 3 - Merger-absorption of Steria by Sopra Steria Group

<table>
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Resolution 4 – Powers required to carry out legal formalities
## MEETING SCHEDULE

1 | Agenda | 2
2 | Update on the merger process | 4
3 | Board of Directors’ report | 6
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5 | Discussion | 17
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7 | Closing | 27
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
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
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1 | Agenda | 2
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5 | Discussion 17
6 | Voting on resolutions 19
7 | Closing 27
EXTRAORDINARY GENERAL MEETING - CLOSING
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