

Statutory Auditors' special report on related-party agreements

General Meeting to approve the financial statements for the financial year ended 31 December 2020

To the General Meeting of Sopra Steria Group SA,

In our capacity as Statutory Auditors of your Company, we hereby submit to you our report on related-party agreements.

We are required to inform you, on the basis of the information provided to us, of the principal terms and conditions as well as the grounds for the benefit to the Company of those agreements brought to our attention or that we may have discovered in the course of our audit. We are not required to express an opinion on their usefulness and appropriateness or ascertain whether any other such agreements exist. In accordance with the terms of Article R. 225-31 of the French Commercial Code, it is your responsibility to assess the benefit of entering into such agreements when they are submitted for your approval.

Where applicable, it is also our responsibility to provide you with the information required by Article R. 225-31 of the French Commercial Code in relation to the implementation during the financial year under review of agreements already approved by the shareholders at a General Meeting.

We have carried out the procedures we deemed necessary in accordance with the professional guidelines of the *Compagnie Nationale des Commissaires aux Comptes* (CNCC, the French national institute of statutory auditors) relating to this engagement. These procedures consisted in verifying that the information given to us was consistent with the underlying documents.

1. AGREEMENTS SUBMITTED FOR APPROVAL AT THE GENERAL MEETING

We hereby inform you that we were not advised of any agreement authorised and entered into during the financial year under review that needs to be submitted for shareholder approval at the General Meeting pursuant to Article L. 225-38 of the French Commercial Code.

■ Persons concerned:

Name	Functions
Pierre Pasquier	Chairman of the Board of Directors of Sopra Steria Group Chairman and CEO of Sopra GMT
Éric Pasquier	Director of Sopra Steria Group Managing Director and Director of Sopra GMT
Kathleen Clark-Bracco	Permanent representative of Sopra GMT for the Board of Directors of Sopra Steria Group

2. AGREEMENTS ALREADY APPROVED AT A GENERAL MEETING

Agreements approved during previous financial years that remained in force during the financial year under review

In accordance with Article R. 225-30 of the French Commercial Code, we have been informed that the following agreements approved by the shareholders at General Meetings in previous financial years remained in force during the financial year under review.

2.1. Tripartite framework agreement for assistance entered into between your Company, Sopra GMT (a shareholder in your Company) and Axway Software (an investee of your Company)

Under this agreement, Sopra GMT carried out services for your Company relating to strategic decision-making, coordination of the general policy between your Company and Axway Software, and the development of synergies between these two companies, and performs various strategy-related, consulting and assistance services particularly with respect to finance and control.

This agreement has an unspecified term and will end, in the event of termination, with prior notice of 12 months.

Services are charged to Sopra Steria Group on the basis of actual costs plus a 7% mark-up (excluding expenses relating to Sopra GMT's administration of its investments, estimated at around 15% of the total).

Sopra Steria Group charges Sopra GMT fees for providing premises, IT resources and assistance from the Group's functional divisions as well as appropriate expertise for the assignments performed by Sopra GMT.

Under this agreement, Sopra GMT charged your Company a net amount of €1,074,801 with respect to financial year 2020.

At its meeting on 28 January 2021, your Company's Board of Directors confirmed that this agreement still met the criteria under which it was authorised, and indicated that it would maintain the previously granted authorisation.

2.2. Agreement entered into with **Éric Hayat Conseil**

At its meeting of 25 October 2018, your Board of Directors authorised an agreement with **Éric Hayat Conseil** for a period expiring on 31 December 2024. This agreement relates to the provision to Executive Management of consulting and assistance services for the commercial development of strategic transactions, in return for compensation calculated at a rate of €2,500 (excluding taxes) per day.

For the financial year ended 31 December 2020, your Company recognised an expense of €208,500 under this agreement.

At its meeting on 28 January 2021, your Company's Board of Directors confirmed that this agreement still met the criteria under which it was authorised, and indicated that it would maintain the previously granted authorisation.

Person concerned: Person concerned: **Éric Hayat**, Chairman of **Éric Hayat Conseil** and Vice-Chairman of the Board of Directors of **Sopra Steria Group**.

Paris and Courbevoie, 04 March 2021
French original signed by

ACA Nexia
Represented by
Olivier Juramie

Mazars
Represented by
Bruno Pouget