



2012 Sustainable Development and Corporate Social Responsibility Report

This document is an extract of the Sopra Groups' Registration Document 2012
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Message from the Chairman and the Chief Executive Officer

Our vision of the world of information technology and related services is about empowering companies and organisations to achieve sustainable progress.

We firmly believe that the technology innovations and organisational changes we all confront today represent significant opportunities. Beyond dominant trends and developments, our role is to guide our clients so that they can make the best and most informed choices possible and to assist them with their major transformation projects, at all times upholding the ethical principles and values embedded in our policies and practices.

For nearly forty-five years, we have been building our Group's reputation around solid and lasting fundamentals and a set of core values that we see as the Sopra Group DNA.

These values are:

- client-focused services;
- commitment to quality and professional excellence;
- respect for others;
- taking positive and effective action at all times;
- Group spirit.



WE SUPPORT

As an expression of these values, our Group is a signatory of the United Nations Global Compact, which serves as the founding framework for our approach to sustainable development. Through this commitment, Sopra Group promotes the Global Compact's ten principles in the areas of human rights, labour standards, protection of the environment and anti-corruption, which are fully in line with the fundamental precepts upon which our Group was founded. Sopra Group is committed to encouraging compliance with these principles within its sphere of influence, helping its clients and partners to adopt responsible business practices.

Our commitment to the Global Compact and the publication of our Corporate Social Responsibility Report are part of our ongoing efforts to ensure transparency, fairness and loyalty in our dealings with all our stakeholders: clients, employees, shareholders, partners, suppliers and members of civil society.

Since its founding, Sopra Group has been guided by a spirit of excellence, innovation and progress. It is in this same spirit that we have implemented our current Enterprise Project and that we will continue to build relationships with all of our stakeholders.

Pierre Pasquier
Chairman

Pascal Leroy
Chief Executive Officer

1. Sopra Group, a model corporate citizen

1.1. Activities and operations

Sopra Group is a leading European provider of information technology and business consulting services and is also one of Europe's largest software companies. Sopra Group is a vital business partner of large companies and organisations that seek the best uses of digital technologies in order to contribute to their growth and competitiveness.

This subject is discussed in Chapter 1, section 3 of the 2012 Registration Document.

1.2. Governance

Under the impetus of Pierre Pasquier, Chairman of Sopra Group, and in order to firmly support the Group's business strategy, the Board of Directors' tenures were renewed, and Sopra GMT (the founders' holding company), Société Générale and the Group's managers entered into an addendum to the shareholders' agreement.

At the same time, in line with the Group's independence project, the Company changed its corporate governance structure in 2012. As a result of this change, the roles of Chairman and Chief Executive Officer are now separated.

This subject is discussed in Chapter 7, section 1 of the 2012 Registration Document.

1.3. Commitments

Our commitment to sustainability and our approach to corporate social responsibility constitute a natural extension of Sopra Group's values. The concern for rigorous management and respect for these values guide the Group as we conduct our activities consistently with the three pillars of sustainable development: labour, environmental and societal concerns.

The key principles that guide Sopra Group's action on a day-to-day basis are based on compliance with the laws and regulations in effect in the countries where the Group operates our activities and adherence to our commitments to optimally operate our businesses.

Accordingly, Sopra Group's commitments with regard to sustainable development are based on principles that contribute to the Group's economic development by being:

- transparent and fair with our clients, partners and suppliers in our relationships and operating methods;
- respectful of the people that we employ through dignified, non-discriminatory working conditions that provide opportunities for progress for everyone;
- mindful of respect for the environment, in compliance with the national and international standards in effect.

Supported by the Group's management and by all of the employees associated with it, Sopra Group's approach to sustainable development is a continuous improvement process communicated each year to our stakeholders through the annual Corporate and Social Responsibility Report ⁽¹⁾ (CSR Report). This approach aims to reconcile economic efficiency, equal employment opportunities and respect for the environment.

1.3.1. LABOUR

Sopra Group is a key employer based on the amount of recruiting carried out each year. The Company pays particular attention to the employability and development of our employees, as demonstrated by the number of training days offered and the percentage of total payroll allocated to employee development. Executive Management has the conviction that the Company's men and women should be managed with a view to the long term and reaffirms that the Human Resources dimension is one of the Group's essential assets.

As a responsible employer, Sopra Group makes a priority of recruiting young workers and giving them the opportunity for their first job and the possibility of developing their skills. For several years, the Company has implemented a successful strategy of hiring trainees and in 2013 seeks to create an even more aggressive policy with respect to offering work-training opportunities.

Sopra Group is committed with regard to all current employee-related issues and has established a permanent structure to put into practice the signed agreements and action plans beyond the legal framework (seniors, gender equality, disabled workers, etc.).

Sopra Group also aims to be a major local player. The Group has been able to create ties with the main economic players of the labour pools where we operate and is committed on a day-to-day basis in long-standing partnerships (schools, universities, unemployment centres, etc.).

1.3.2. ENVIRONMENTAL

The analysis of the environmental impacts of the Group's activities has helped to define opportunities for progress in the areas most affected. Progress plans were therefore carried out in 2012 in order to limit the use of the most polluting forms of transportation for business travel, streamline information technology resources, improve the energy efficiency of the premises Sopra Group manages, implement paperless processes, and develop selective sorting of waste. These plans will be continued in 2013.

Sopra Group is committed to a progress plan that involves the Group's divisions and all of the employees who take part in this initiative in their day-to-day operations.

An organisation is in place in France to boost the Group's progress in the environmental area. It is based on a network of participants who are responsible for implementing the progress plans.

(1) For the sake of simplicity, the term "CSR Report" is used regularly in this Registration Document.

Starting in 2013, the entities outside of France will gradually be integrated into the progress plans by taking into account the actions and plans already initiated in the companies concerned and by focusing on the regulations in effect in each country.

1.3.3. SOCIETAL

Our other commitments with respect to society are mainly focused around the following areas: fairness and transparency with regard to our stakeholders, meeting our clients' expectations, our action in favour of regional development through a sustained recruitment policy, relationships based on proximity with local universities, engineering schools and business schools, high expectations with respect to business ethics, a responsible purchasing programme, and a corporate patronage policy focusing on solidarity, education and the environment.

1.4. Key events

1.4.1. 2012, A YEAR OF TRANSITION IN CONTINUITY

A new Enterprise Project was created in 2012, called "Sopra 2015," built on the Group's industrial fundamentals and on our values in order to respond to developments in the market. This project is consistent with the Group's resolve to maintain strong and sustainable independence.

Based on our three main business lines – consulting, technology services and software publishing – the "Sopra 2015" project comprises four major dimensions:

- expanding the Group's presence in Europe in a consistent manner around a strong Sopra Group culture;
- consolidating the positioning of the software publishing business and, in particular, making Sopra Banking Software a European leader in software publishing for the banking industry;
- developing leadership and added value in the management and transformation of the Information Systems areas;
- addressing the growth and competitiveness challenges of the Group's clients.

1.4.2. CURRENT DEVELOPMENTS IN 2012 WITH POTENTIAL FOR THE GROUP'S GROWTH

Sopra Group quickly deployed our strategy, completing a number of acquisitions that strengthened our positioning in Europe and in software publishing:

- March 2012: Business & Decision (UK subsidiary): consulting and integration;
- March 2012: Tieto UK (UK subsidiary): banking software;

- April 2012: Callataÿ & Wouters (Belgian company): banking software;
- June 2012: Adeuza (French company): consulting and publishing for the mobility market.

The Group also successfully created Sopra Banking Software in mid-2012, a Group subsidiary specialising in software publishing dedicated to the financial market and grouping together:

- Evolan, Sopra Group's traditional banking solutions;
- Delta-Bank and Thaler, the solutions from Delta Informatique and from Callataÿ & Wouters, companies acquired by Sopra Group in 2011 and 2012, respectively.

These solutions were combined within the range of Sopra Banking Suite solutions and were essentially deployed in 2012 in France, the United Kingdom and Belgium. The Group's ambition for this business is to make it a European leader.

1.4.3. SUSTAINABLE DEVELOPMENT AND CSR HIGHLIGHTS ⁽¹⁾

- **February 2012: renewal of Sopra Group's commitment with respect to the United Nations Global Compact.**
- **April 2012: publication of Sopra Group's Corporate and Social Responsibility Report.**

This is the first report based on the themes from Article 225 of the Grenelle Environment 2 Act.

- **June 2012: launch of the partnership with Green Cross France & Territoires (GCFT).**

Sopra Group is committed to protecting the environment by providing financial support and expertise to GCFT, the French association of Green Cross International, an NGO created by Mikhail Gorbachev in 1993. Green Cross International's objective is to support programmes associated with protecting the environment.

- **September 2012: creation of a Social Responsibility unit in the Human Resources department.**

This unit, which works in close collaboration with the Group's Sustainable Development department was created to strengthen the labour component of Sopra Group's approach to sustainable development.

- **October 2012: Sopra Group ranked 3rd in the GAIA Index for CSR ⁽²⁾.**



For the fourth consecutive year, Sopra Group was listed in the Gaia Index in 2012. Out of a total of 230 participating companies, the Group ranked third, a substantial jump compared to 2011. Sopra Group achieved third place out of the 70 companies listed in the Index, all sectors combined.

(1) CSR: Corporate Social Responsibility, including 3 components: Labour, Environmental and Societal. CSR is the Company's contribution to the challenges of sustainable development.

(2) With regard to the Gaia Index: launched in October 2009 by Ethifinance with the support of MiddleNext and the SFAF, the French association of financial analysts, the Gaia Index measures the commitment of French mid-cap companies to environmental, social and governance (ESG) criteria.

The 2012 Gaïa Index panel is made up of 230 listed companies operating in three representative sectors of the French economy: manufacturing, services and distribution. This panel of 230 companies represents €141 billion in revenue and close to one million employees. The questionnaire and rating system are headed up by an independent committee comprised of investors, listed companies and analysts. The rating methodology of the Gaïa Index ranks these 230 companies and creates an additional index comprised of the 70 companies that score the highest.

Organisation of Sustainable Development

Sopra Group's Sustainable Development programme and initiatives are spearheaded at the highest level of the Company. They are under the responsibility of a member of Executive Management, who oversees the Group's strategy in this area.

Group Sustainable Development department

A dedicated department, the Sustainable Development department, was created at the end of 2010 to roll out the Sopra Group sustainable development policy and to coordinate the progress plan with the departments concerned.

The role of Sopra Group's Sustainable Development department is to lead and coordinate all of the Group's actions in the three areas concerned: labour, environmental and societal.

The Sustainable Development department spearheads matters across all areas of the Company, and in particular regulatory reporting, including the annual Corporate Social Responsibility Report, the assessment of greenhouse gas emissions completed every three years, corporate patronage and solidarity partnerships, the Corporate Social Responsibility assessment of suppliers and service providers, and actions to raise employee awareness about sustainable development.

Until 2012, its role and its activities were focused in France in order to firmly structure and anchor Sopra Group in its approach to sustainable development over the long term. This approach will be rolled out gradually to all of the international entities starting in 2013. The Group's approach will have to integrate the actions and programmes already launched by the international subsidiaries and take into account the specific aspects associated with the regulations in the countries concerned and with the operating methods and management requirements of the international entities.

Sustainable Development Committee

In early 2011, a specific body, the Sustainable Development Committee, was created in France to define areas for improvement with the managers concerned and to track the development of the action plans associated with these areas. This Committee brings together the managers of the key departments involved in the Group's approach (Sustainable Development, Human Resources, Purchasing, Logistics, IT Resources and Security, Legal, Quality, Corporate Communications, Financial Communications,

etc.) to work in full coordination to implement their respective programmes. The Committee meets at least every two months and interim meetings are scheduled depending on the requirements of the action programmes.

Social Responsibility unit, Human Resources department

The labour component of Sustainable Development is a major subject in the consulting and information technology services businesses. As such, in order to deal with the key issues of the labour component, a manager from the Group Human Resources department was appointed in 2012 to head up and coordinate the following issues: disabled workers, gender equality, seniors, diversity, work-training opportunities, etc.

Environment unit

Oversight of environmental issues is shared among the Purchasing department (responsible purchasing), the Logistics department (management of business premises), the IT Resources and Security department (management of IT purchases and energy efficiency of IT equipment) and the Human Resources department (in particular, carpooling).

1.5. CSR Reporting

1.5.1. SOPRA GROUP'S ORGANISATION (ORGANISATIONAL CHART OF THE GROUP'S COMPANIES)

This subject is discussed in Chapter 6, section 1 of the Registration Document.

1.5.2. THE APPROACH

In 2011, Sopra Group initiated the preparation of its first CSR reporting protocol for the collection of the required information, in order to begin to integrate the regulations with respect to CSR reporting. This protocol was deployed in France and helped to produce the 2011 CSR Report.

In the second half of 2012, this protocol was revised as a result of a preliminary verification of the CSR reporting by the firm Mazars, one of the Group's Statutory Auditors. The preparation of the 2012 report is based on Sopra Group's CSR reporting protocol.

This CSR report includes a significant amount of information pertaining to Article 225 of the Grenelle Environment 2 Act, in keeping with the general principles of the guidelines of the GRI (Global Reporting Initiative) and complying as closely as possible with the components of ISO 26000. In this regard, a cross-referencing table is provided as an appendix to the report.

Furthermore, in anticipation of the regulations, this year Sopra Group had a selection of the information communicated in its 2012 CSR Report audited by the accounting firm Mazars. The audited indicators, identified by the sign ✓⁽¹⁾ in the remainder of this report, are listed below (underlined and in red):

1.5.3. LIST OF AUDITED INDICATORS

Labour-related

Grenelle 2 theme	Grenelle 2 sub-theme	Indicator
Employment	Total workforce and distribution of employees by gender, age and geographic area	<ul style="list-style-type: none"> ■ <u>Average age of employees on permanent contracts</u> ■ <u>Average length of service of employees on permanent contracts</u> ■ <u>Average workforce (FTE)</u> ■ <u>Total workforce</u> ■ <u>Total workforce by type of contract</u> ■ <u>Proportion of management-level employees in total workforce</u>
	Hires and dismissals	<ul style="list-style-type: none"> ■ <u>Hires</u> ■ <u>Staff turnover rate for permanent contracts</u>
Work organisation	Absenteeism	<ul style="list-style-type: none"> ■ <u>Number of lost work days</u>
Health and safety	Workplace accidents, in particular their frequency and severity as well as occupational illnesses	<ul style="list-style-type: none"> ■ <u>Frequency rate</u> ■ <u>Severity rate</u>
Training	Total number of training hours	<ul style="list-style-type: none"> ■ <u>Number of training days</u> ■ <u>Number of training hours</u> ■ <u>Average number of days of training per employee</u>
Equal opportunities	Measures taken in support of the employment and professional integration of the disabled	<ul style="list-style-type: none"> ■ <u>Percentage of disabled employees</u>

Environmental

Grenelle 2 theme	Grenelle 2 sub-theme	Indicator
Pollution and waste management	Measures to prevent, recycle and eliminate wastes	<ul style="list-style-type: none"> ■ <u>Quantities of WEEE</u>
Sustainable use of resources	Energy consumption and measures taken to improve energy efficiency and renewable energy use	<ul style="list-style-type: none"> ■ <u>Number of physical and virtual machines installed</u> ■ <u>"Green" paper purchases</u>
Climate change	Adaptation to the consequences of climate change Greenhouse gas emissions	<ul style="list-style-type: none"> ■ <u>Number of videoconferencing systems in use</u> ■ <u>CO₂ emissions from work-related travel</u>

Societal

Grenelle 2 theme	Grenelle 2 sub-theme	Indicator
Impact of the Group's business activities on economic, social and territorial disparities	In terms of employment and regional development	<ul style="list-style-type: none"> ■ <u>Number of work-study contracts per region</u> ■ <u>Regional distribution of recruitments</u>
	Partnership or sponsorship actions	<ul style="list-style-type: none"> ■ <u>Partnership or sponsorship actions</u>
Subcontractors and suppliers	Extent of subcontracting and communication of social and environmental responsibility commitments in the context of relations with suppliers and subcontractors	<ul style="list-style-type: none"> ■ <u>Supplier assessment system</u> ■ <u>Proportion of suppliers having completed CSR assessment</u>

(1) ✓: information verified by an independent third party.

1.5.4. SCOPE OF REPORTING

For the 2012 reporting, Sopra Group covered the companies in France, excluding the new acquisitions in 2012 (Adeuza, Callataÿ & Wouters France) for certain indicators. Our exclusion of these companies is specified for each item of quantitative data.

Our reporting is partial for the companies located outside of France. This is due to the need to stabilise the Sustainable Development-Corporate Social Responsibility approach for the companies in France (which represent two-thirds of the businesses) and our gradual implementation of the CSR regulatory reporting reference framework. Furthermore, several companies (Tieto UK, Callataÿ & Wouters, Business & Decision UK) were acquired during 2012 and had an impact on the organisation of a portion of the Group's companies abroad.

For the Societal component, the reporting covered the companies in France, except for the solidarity actions of the Group's subsidiary in India. This subsidiary's solidarity actions have already been very structured for the last two years and were covered in the 2011 report.

When data relate to the international companies, the information is mentioned in the report.

The consolidated CSR reporting for the Group as a whole will gradually be more extensive starting in 2013.

1.5.5. REPORTING

The three successive stages in the reporting process are as follows:

- identifying the data and preparing to collect them;
- collecting and consolidating the data, controlling for consistency in order to produce the indicators;
- using the indicators for publication in Sopra Group's CSR Report.

The CSR reporting tools include the following:

- **the reporting protocol**, which contains all of the information for collecting the indicators by all of the people contributing to the reporting. It is primarily intended for internal communication within Sopra Group, in particular to prepare the annual reporting;
- **indicator sheets**, which specifically describe the characteristics of the indicators communicated as part of the CSR report.

These sheets are also presented as an appendix to the reporting protocol;

- **collection sheets**, which are provided for the contributors to supply the qualitative information and quantitative data;
- **the CSR database**, which is consolidated by the Sustainable Development department from the collection sheets provided by the various contributors.

The combination of the reporting protocol, Indicator sheets, and the quantitative and qualitative data collection sheets provides the information necessary to give a clear understanding of the tasks and constitutes the guide for the contributor.

Other information on the reporting protocol is available on request from the Sopra Group Sustainable Development department.

Each year in early December, the Sustainable Development department schedules a meeting to prepare the plan for the CSR Report with the managers of the various functions concerned and the contributors. This meeting takes place during a Sustainable Development Committee meeting.

Specific calculations for certain indicators

In order to provide a clear understanding of the information communicated, the Sopra Group Sustainable Development department endeavoured to specify, whenever necessary, the definitions or calculation methods for certain reported indicators.

Furthermore, certain prior data have been adjusted. This relates to data for which errors have been detected after the fact, or data that no longer relate to the scope or to the definition initially established. We have identified these adjustments for the reader.

Exclusions

Sopra Group publishes qualitative and quantitative data in its report on all of the labour-related, environmental and societal subjects required by the governmental decree implementing Article 225 of the Grenelle Environment 2 Act. However, a few indicators are not addressed in this report when they are deemed not relevant to Sopra Group's business. This information that is not addressed relates in particular to subjects relating to consumer safety and those related to land use. These exclusions are specified in the cross-referencing table appended to the report.

2. Our responsibility to our employees

Sopra Group is a company that offers over 14,000 employees a dynamic work environment and stimulating career prospects. We are able to provide this vibrant work environment because the Group's activities are based on a broad diversity of professions, regional and international locations and a strong corporate culture. In addition to our major actions with respect to recruitment, since

the Company was created Sopra Group has always put an emphasis on retaining our employees, even during periods of profound economic crises.

To support our development over the long term, Sopra Group's strategic orientations are examined and refined in the context of an Enterprise Project.

This Enterprise Project, updated every five years, provides the Group's strategic vision and is based on a system of shared values. These values are communicated on a day-to-day basis across all levels of Sopra Group's organisation, guiding the Group's managers and contributing to our operational performance.

2.1. Sopra Group's Corporate Culture

2.1.1. SHARING OF FUNDAMENTAL PRECEPTS

The Group's system of values and fundamental precepts are shared by our entire workforce. A comprehensive training programme organised by Sopra Academy, the Group's internal training structure, and day-to-day support to the Company's managers help the Group's employees grasp and adopt the Sopra Group culture and fundamental precepts. This knowledge is shared in particular during Integration, Management, Sales, Methods and Behaviour seminars.

2.1.2. INTEGRATION OF NEW EMPLOYEES

The successful integration of new employees is essential to a Group in which the workforce is constantly growing.

Training programmes, comprised of training milestones, conversations with management, and discussions among peers, help to integrate each new employee into the Group.

A three-day training and integration seminar is held for all new employees. The purpose of the seminar is to share the history, plans, values and offerings of the Group as well as our fundamental precepts with regard to Sopra Group's focus on service and quality.

Sopra Group is mindful of integrating our new employees and does so by bringing them together in special sessions after they have worked for the Company for eighteen to twenty-four months. For companies that are acquired, a dedicated integration plan supplements the training programme.

2.2. Employment policy

Sopra Group's growth is based on a policy of proactive talent recruitment and skills development for our employees.

2.2.1. WORKFORCE AND TRENDS

In 2012, 2,617 new employees ✓ joined the Group's workforce, including 941 new employees outside of France. At the same time, transactions to expand the Group's growth from outside the company integrated over 1,000 new employees in France and abroad. At 31 December 2012, the Group had 14,303 employees, 4,917 of whom were outside France, i.e. 32% more than in 2008 (+23% in France).

I SOPRA GROUP WORKFORCE AND PROPORTION OF MANAGEMENT-LEVEL EMPLOYEES

	2012	2011	2010	2009	2008
France	9,386	8,920	8,223	7,742	7,612
International	4,917	3,690	3,426	3,094	3,186
TOTAL	14,303 ✓	12,610	11,649	10,836	10,798
o/w Management-level*	13,572 ✓	12,106	11,171	10,348	10,247

* The notion of management-level staff (cadres) is specific to France. The number of management-level employees of the Group's international operations is extrapolated on the basis of the figures for France.

I DISTRIBUTION OF THE WORKFORCE BY TYPE OF CONTRACT IN FRANCE

	2012
Number of fixed-term contracts in France	118 ✓
Number of permanent contracts in France	9,252 ✓
Number of internship contracts in France	16 ✓
TOTAL	9,386 ✓

I FTE WORKFORCE IN FRANCE

	2012*	2011
Average FTE France	8,932 ✓	8,257

* Excluding Adeuza and Callataj & Wouters France.

Calculation method: total FTE workforce at each month-end of the year divided by 12 months. The number of full-time equivalent employees is calculated on the basis of their participation rate.

Length of service, age and gender

At 31 December 2012, the average length of service of all Sopra Group employees in France was 7.3 years ✓ and their average age was 35.4 years ✓. The average age for newly recruited staff is 27.1 years.

At 31 December 2012, the average length of service in France for Sopra Group's productive employees was 6.9 years, thus increasing slightly compared to 2011. The average age of productive employees was 34.8 years at 31 December 2012, thus rising marginally compared to 2011. This increase is the result of a lower staff turnover rate and the acquisitions completed during the year.

In terms of the gender breakdown of employees, men represented 74% of the total workforce and women accounted for 26% at 31 December 2012.

2.2.2. JOINERS AND LEAVERS

The Group's recruitment policy places a priority, in a deliberate manner, on the hiring of young people having completed at



least five years of higher education, whether they are graduates of engineering schools, business schools or universities. The vast majority of newly recruited staff are offered permanent employment contracts. The recruitment of experienced professionals is subject to prior analysis to ensure that the requirements in question may not be covered using internal human resources, with skills and expertise developed through practical workshops and training courses.

To implement the recruitment policy defined by Executive Management, the following annual plans are established:

- **the recruitment plan** defines staffing requirements by subsidiary, by level of experience and by operating entity. As part of the annual budget process, each entity evaluates its recruitment needs, in accordance with its objectives as assigned by the Group. In preparing the year's recruitment plan, medium-term staffing requirements are categorised by business line. Each entity's recruitment plan is coordinated with its training programme and its planned practical workshops;
- **the communications plan** includes all actions carried out to ensure CV sourcing capacities. This plan enables the selection of the best applicants, proposing targeted applications to entities corresponding to their needs. It also seeks to raise the profile and increase the attractiveness of Sopra Group's employer brand;
- **the educational partnership plan**, intended to promote the recruitment of graduates from preferred institutions and the selection of promising interns (mostly those able to pre-qualified for permanent positions with the Group) as well as work-study personnel. For many years, Sopra Group has been nurturing partnerships with engineering schools, business schools and universities whose degree programmes correspond to the requirements of its business lines. This plan serves as a guide for all operational units to mobilise local operational staff;
- **the internship and work-study plan**, which sets quotas for the number of interns and work-study personnel to be recruited, organises the listing of offers and their dissemination to educational institutions. This plan is directly tied to each operating entity's budget preparation process. It targets those schools, universities and training programmes where Sopra Group is interested in recruiting interns and work-study personnel.

In order to serve the ambitions of growing and upscaling our businesses, in 2013 Sopra Group will develop our name recognition initiatives and increase our attractiveness with respect to employer branding as well as our presence in professional social networks.

In addition, through our recruitment policy, Sopra Group contributes to regional development with one-third of employees recruited for our locations in the French provinces. This subject is discussed in the social component of this report.

NEW HIRES

	2012*	2011**
No. of new hires in France	1,676 ✓	1,814
No. of new hires internationally (outside of France)	941 ✓	

* Excluding Adeuza and Callataj & Wouters France.

** Excluding Delta Informatique, acquired in 2011.

LEAVERS

	2012	2011*
No. of leavers in France	1,236	1,371

* Excluding Delta Informatique.

Dismissals represent less than 5% of separations.

Employee turnover trends

In France, employee turnover totalled 9.2% ✓ of headcount for all employees under permanent employment contracts compared with 12% in 2011.

For the Group as a whole, France and International, this turnover rate declined for productive employees from 12.5% in 2011 to 9.7% in 2012.

2.2.3. TRAINING POLICY

Sopra Academy, Sopra Group's internal training organisation

One of Sopra Group's major objectives in the area of human resources management is to continually enhance the expertise of its employees and anticipate their professional development.

All Sopra employees must share and know the Group's value system and fundamentals in order to promote a common culture and Group cohesion.

To meet its major challenges, the Group relies on its internal training organisation, Sopra Academy, and on its Knowledge Management system.

These mechanisms support Sopra Group's advancement through skills development and knowledge-sharing plans. The objectives of this approach are to:

- serve the strategic vision for the development of the Group's business segments outlined in the Enterprise Project;
- disseminate fundamentals and encourage employees to capitalise on best practices through the Knowledge Management system;
- facilitate the integration of new hires and acquired companies;
- foster the Group's internationalisation;
- meet employee expectations in terms of personal development;
- enhance the talents of Sopra's employees;
- implement regulatory provisions for professional training.

Through its training programmes and knowledge sharing system, Sopra Academy contributes to guaranteeing the level of excellence and adaptability of the Group's employees.

Training offerings and Knowledge Management

Through a broad network of over 460 trainers and speakers, Sopra Academy disseminates a comprehensive offering of training sessions: orientation and integration seminars, training in management, the Group's business areas and offerings, personal development, training in methods and tools, technologies and solutions, among others.

In addition, Knowledge Management supports and supplements these training programmes. It covers the areas of the training plan, facilitates sharing of the Group's fundamentals and capitalising on best practices through its communities organised by business lines, offerings and expertise. With all of the divisions and Community Managers, Sopra Academy coordinates the Group Knowledge Portal, a platform for knowledge sharing, available to all Group employees.

Training programme and talent development

In an effort to support the development of employee talent, Sopra Academy offers training programmes by business line. In 2012, Sopra Academy consequently offered new programmes to managers and salespeople to help them acquire critical knowledge when they take on their duties. In addition, programmes are offered to consultants to help them grasp and adopt the Group's internal methods and tools.

New training modules have been created to meet the challenges of upscaling with respect to technological innovation and new practices.

Development of managerial skills

The ability of Sopra's managers to globally manage the business, motivate and develop their teams and promote a strong entrepreneurial spirit at every level is critical to Sopra Group's success.

Regardless of their business area, manager training aims to develop all of the necessary managerial skills (sales, production, human resources management and finance).

Within its programmes, in 2012 Sopra Academy conducted a residential seminar for all of the Group's managers covering the cultural fundamentals of Sopra Group with respect to management.

I NUMBER OF TRAINING HOURS AND DAYS IN FRANCE

	2012*	2011**
Number of training hours provided during the financial year	231,784 ✓	225,400
Number of training days ⁽¹⁾ provided during the financial year	33,112 ✓	32,200
Average number of training days per person	3.8 ✓	3.9

* Excluding Adeuza and Callatay & Wouters France.

** Excluding Delta Informatique, acquired in 2011.

(1) One day of training = 7 hours.

2.2.4. TALENT DEVELOPMENT

Anticipating Group needs and adapting human resources are critical to the success of the Sopra Group Enterprise Project while maintaining employee motivation at a high level.

Sopra Group's dynamic Enterprise Project and the diversity of its business segments provides a motivating work environment conducive to the development of a variety of professional careers.

All new staff members joining the Group do so with the intention of developing their skills and advancing in their chosen career.

Core Competency Reference Guide

The Core Competency Reference Guide describes all of the Group's business lines (Consulting, Technology Services, Software Publishing, Application Outsourcing, Management, Project Management, Sales, support functions). The Guide helps employees grasp the demands of their positions as well as the possible career paths within the different business areas.

The Core Competency Reference Guide is an essential tool that helps managers guide the professional development of their employees based on their aptitudes, their motivations and the Group's priorities. It also provides necessary material to attract new talent in line with Sopra Group's business strategy and to make it easier to integrate employees from acquired companies.

The Core Competency Reference Guide is a major tool used for employee skills assessment and development.

In order to consistently add value in support of the development of the Group's services, the Core Competency Reference Guide is updated on a regular basis to take into account changes in areas regardless of the business line.

A system of continuous assessment to support employee development

Employee assessment is the keystone of the human resources development programme.

Sopra Group uses an assessment and career tracking system that enables the Group to know its staff and regularly monitor their development. This system is based on assignment reviews and annual appraisals.

Employees actively participate in these assessments, which are shared in the Human Resources committee meetings led jointly by management and the Human Resources division and the Transformation and Performance division.

In response to the Group's growth and internationalisation, the role of local managers is essential for monitoring the careers of employees and reinforcing the advancement of their skills. For 2013, Sopra Group will maintain the training effort and active leadership of local managers.

2.2.5. REMUNERATION AND TRENDS

In order to support the Group's growth, Sopra seeks to attract, motivate and retain its employees by providing them with consistent remuneration and equal treatment.

Backed by the employee assessment system, the remuneration policy is individualised and is based on objective criteria.

The process for adjusting remuneration is based on the one hand on the assessment system described above and on the other hand on the HR cycles that are organised each year.

RELATIONSHIP BETWEEN THE LOWEST SALARY AND THE HIGHEST SALARY IN FRANCE (OPEN-ENDED EMPLOYMENT CONTRACTS)

	2012
Ratio of highest to lowest gross annual base salaries	18.2
Ratio of highest to lowest annual base salaries plus variable compensation	28.2
Number of employees whose gross annual salary is less than or equal to €20,000*	5
Number of employees whose gross annual salary is less than or equal to €26,000, i.e. €2,000 x 13 months	88
Average gross annual base salary in €	42,707**

* The lowest gross annual salary amounted to €19,266 and concerned one person.

** Excluding Adeuza and Callataj & Wouters France.

2.3. Work organisation

All Sopra Group entities comply with applicable local laws as well as business sector practices in the countries in question.

In France, when permitted by the services or project concerned, Sopra Group approves employee requests for part-time work. Such requests are generally authorised for renewable terms of between six and twelve months. Part-time employees accounted for 6% of Sopra's workforce at 31 December 2012.

Specific work organisation mechanisms are put in place for employees under contractual commitments entered into with clients. These mechanisms relate to on-call duties and the 24-hour hotline.

PERCENTAGE OF SOPRA'S STAFF WORKING PART-TIME IN FRANCE

	2012	2011
% part-time (open-ended employment contracts)	6%	6%

ABSENTEEISM RATE IN FRANCE

	2012	2011*
% absenteeism	2.14% ✓	2.08%

Calculation method: ratio between the number of actual days of absence/number of theoretical workdays required. This ratio was calculated on the basis of an average full-time equivalent, taking into account absences for illness, work accidents and travel accidents.

* For 2011, the indicator was recalculated following the calculation rule applied in 2012.

The absenteeism rate at Sopra Group increased slightly in 2012 (2.14%) relative to 2011 (2.08%). This rate is nevertheless lower than the average for the sector.

2.4. Employee relations

In France, the organisation of Sopra Group's employee representative bodies is structured around a central works council in the context of the existing employee representative body ⁽¹⁾ with its former subsidiary Axway Software (in which Sopra Group has a 26.02% equity interest), a local works council, employee representatives at some twenty sites and eleven health, safety and working conditions committees.

In 2012, the central works council met five times, the Sopra Group works council was convened for twelve ordinary meetings and eight extraordinary meetings. The health, safety and working conditions committees met four times in the year to discuss ordinary business and occasionally for extraordinary discussions relating in particular to the layout of the work areas and questionnaires/surveys with regard to draft agreements on stress at work.

Mandatory annual negotiations were held with the employee representative bodies. In this regard, agreements on profit sharing and on the employee savings and incentive plan were renewed in 2012. Negotiations also led to an agreement in favour of hiring the disabled, an agreement on the allotment of shares in connection with the award of bonus shares to all Group employees and a number of agreements on employee representation in anticipation of the professional elections planned in March and April 2013.

As part of a group-wide agreement, the trade unions have the option to send monthly and quarterly notices to all staff via the Sopra Group intranet. Similarly, under a provision of the internal rules of the Sopra Group works council, the elected members of this committee may issue monthly information.

In 2013, Sopra Group will hold its professional elections in March and April. At the outcome of these elections, the Sopra Banking Software subsidiary will have its own works council and employee representatives. Sopra Group will retain one works council and several employee representatives.

(1) UES or Unité économique et sociale (economic and social unit).

I OVERVIEW OF COLLECTIVE BARGAINING AGREEMENTS IN FRANCE

	2012	2011
Number of agreements signed during the year with union organisations and/or the works council	16	4
Number of active major agreements	20	13

2.5. Non-discrimination principles

Sopra Group's policy with regard to fighting discrimination is consistent with its proactive approach to promoting diversity.

To support these commitments, in September 2012 Sopra Group created a dedicated structure aimed at spearheading and guiding the agreements and action plans relating to corporate social responsibility. These initiatives include in particular the hiring of disabled employees, professional equality between women and men, the integration of young workers, and support to senior employees. Various guidelines, objectives and policies have been defined for these areas and are specified in agreements or action plans.

DISABLED EMPLOYEES

In 2012, Sopra Group signed an agreement to promote the employment of people with disabilities and created Mission Handicap. In accordance with this agreement, Sopra Group structured its actions around five areas of priority:

- **recruitment:** Sopra established an organisation to search for and track candidates and management tools for job applicants (CV libraries, multiposting, etc.). The Group signed essential partnership agreements (Adapt, Tremplin). In 2012, Sopra Group participated in 14 external events (exhibitions, forums, week-long events dedicated to hiring the disabled);
- **employment retention:** Sopra implemented an intranet to promote the request process for RQTH, a system that recognises quality concerns for disabled workers, with the use of an anonymous information systems tool;
- **training and raising awareness:** The Group implemented a dedicated intranet site for employees to be used to communicate the actions of Mission Handicap. In addition, the first training sessions were launched for HR officers in the last quarter of 2012;
- **protected workers sector:** Sopra continued its development of recourse to the protected workers sector and its partnership with UNEA, the national union for employers adapted to working with the disabled. In 2013, the Group will deploy a procurement process to make it easier to search for, identify and integrate adapted enterprises in requests for proposals from suppliers;

- **support to technical development:** The Group continued its operational and financial support to the Tadeo ⁽¹⁾ project and identified other projects for 2013 such as Aurevi.

Sopra's employment rate of disabled people was 0.87% in France at 31 December 2012. The slight decline in this rate was attributable to the growth in the Group's workforce and acquisitions completed during the year. Mission Handicap and its action programme will help Sopra Group increase the employment rate of disabled workers in 2013.

I EMPLOYMENT RATE OF DISABLED WORKERS IN FRANCE

	2012*	2011**
Percentage of disabled workers in the Company's workforce	0.87% ✓	0.94%

* Excluding Adeuza and Callataj & Wouters France.

** Excluding Delta Informatique, acquired in 2011.

The workforce numbers used are calculated according to the rules defined by AGEFIPH, an organisation that promotes professional integration of the disabled. Not all people benefiting from the employment obligation are accounted for in this calculation.

In 2013 Sopra Group will continue its policy of promoting the hiring of disabled people. Raising employee awareness of this issue is at the heart of its approach. Special training sessions will be available to managers and HR officers and an e-learning module will be deployed.

The progress objectives for 2013 are:

- **action on hiring:** to reach 65% of the 2012-2014 plan objective;
- **job retention:** to double the number of recognitions;
- **training:** to train 100% of HR officers;
- **raising awareness:** to cover 25% of management;
- **protected workers sector:** to double revenue;
- **support to technical development:** to develop a new partnership in this area.

In order to attain these progress objectives, several significant action plans will be implemented, particularly through awareness-raising campaigns among students (operation "TousHanScène" organised by Tremplin), internal awareness initiatives and support to RQTH, and the deployment of e-learning modules, among others.

GENDER EQUALITY

With regard to professional equality between women and men, the Group seeks to reinforce two priority areas: attracting more female employees from engineering schools and being mindful of non-discrimination in women's career paths.

In 2012, Sopra Group continued its involvement in initiatives to raise awareness, such as sponsorship of the EDHEC business school all-female team sailing team competing in the Course Croisière EDHEC.

In terms of training and career management, the proportion of women and men trained is consistent with the gender breakdown of the workforce. The same is true for promotions.

(1) Tadeo is a remote, real-time instantaneous speech transcription and sign language video interpretation service.

Sopra Group offers identical starting salaries to both male and female applicants with identical qualifications, degrees, skills and experience. In 2012, the differences in remuneration reported by employee category between women and men remained within a 3% range.

These differences are analysed during salary assessment and job review cycles.

Furthermore, in accordance with the agreement in effect, Sopra Group ensures that people who have taken maternity or adoption leave benefit from the same conditions for salary increases as all company employees. A parenting guide was distributed via the employee intranet to all staff members.

In 2013, Sopra Group will continue to improve the systems in place to monitor equal treatment between women and men during salary assessment cycles. For example, the kit sent to management for salary reviews will be enhanced with comparative information.

SENIORS

The transfer of knowledge and skills is a major component of our policy in favour of older employees for the success of intergenerational management at Sopra Group.

At 31 December 2012, as part of the Senior France plan, over 360 employees had benefited from an interview for the second half of their careers.

In 2013, Sopra Group will be committed to rolling out the Generation Contract, which is aimed at promoting the hiring of young workers while retaining working seniors in jobs.

EMPLOYMENT RATE OF SENIORS IN FRANCE

	2012	2011
Number of seniors (45 years and older)	1,590	1,445
Percentage of employed seniors (45 years and older) in relation to the workforce at 31 December	16.9%	16.6%
Number of seniors (55 years and older)	386	326
Percentage of employed seniors (55 years and older) in relation to the workforce at 31 December	4.1%	3.8%

YOUTH DIVERSITY AND ASSISTING YOUNG WORKERS SEEKING EMPLOYMENT

Sopra Group pursued various initiatives in 2012, particularly through a variety of partnerships with associations. The Group collaborates with "Nos quartiers ont des talents" ("Our neighbourhoods have talent", an initiative for recruiting young workers from disadvantaged neighbourhoods) and financially supports the

ENSAM engineering school's EcoSail association. This association aims to introduce the engineering profession to young people from disadvantaged neighbourhoods in the city of Lille. As a general rule, Sopra Group also participates in various forums promoting diversity and equal opportunity for access to employment, such as Paris Emploi, JobinLive, Handi2day and others.

2.6. Promoting and complying with the fundamental conventions of the International Labour Organisation (ILO)

Sopra Group adheres to the principles and fundamental rights of the Universal Declaration of Human Rights of the United Nations and the Charter of Fundamental Rights of the European Union.

The Group is committed to:

- complying with European Community and national labour laws and the collective bargaining agreements of each country where Sopra Group operates;
- respecting the exercise of trade union rights in each of the countries in question.

Sopra Group applies a social policy with the aim of safeguarding the health and safety of each of its employees and treating everyone in the workplace with dignity and respect.

The Group remains particularly attentive at all times to ensure compliance with principles of equality, diversity and non-discrimination, as much in relation to its recruitment practices as in the development of its employees' careers.

2.6.1. UPHOLDING THE FREEDOM OF ASSOCIATION

As a participant in the United Nations Global Compact, Sopra Group is committed to upholding the freedom of association and recognising the right to collective bargaining. The Group reaffirmed this commitment in its Ethics Charter published in 2012.

Sopra Group implements non-discrimination policies and procedures with regard to employee representatives.

In countries that do not have an institutional framework governing the recognition of employee representatives, Sopra Group makes an effort to implement measures intended to improve professional relations between the company and our employees.

2.6.2. REPUDIATION OF FORCED CHILD LABOUR

Sopra Group has formally committed to fight against child labour and the exploitation of children, forced labour and all other forms of compulsory labour, particularly through its participation in the United Nations Global Compact.

This commitment is reiterated in the Sopra Group Ethics Charter.

2.7. Health and safety

The information presented in this section relates to Sopra Group's operations in France.

In 2012, Sopra Group continued its rescue and first-aid training programme for all of its operating sites.

Along the lines of this training programme, the Group has installed a number of defibrillators and organised training sessions on how to use them.

In addition, the Group spearheaded an initiative to raise employee awareness about preventing road accidents and rolled out a platform for carpooling.

Sopra Group pursued its policy with regard to providing quality layout of its work areas.

In collaboration with the health, safety and working conditions committees, the Group disseminated questionnaires on workplace wellbeing at some of its operating sites in order to identify psychosocial risk factors and to initiate corrective actions.

I RATES OF FREQUENCY AND SEVERITY OF WORKPLACE ACCIDENTS IN FRANCE

	2012	2011
Frequency rate of workplace accidents	0.64 ✓	0.59
Severity rate of workplace accidents	0.007 ✓	0.055

OCCUPATIONAL ILLNESSES IN FRANCE

No occupational illnesses were reported in 2011 and 2012.

2.8. Internal communications

Sopra Group has put in place a strong internal communications plan to keep employees informed, keep them engaged and promote exchanges within the Group. Actions are pursued at the entity or Group level, or targeted to specific employee positions.

2.8.1. SYSTEM OF EXCHANGES BETWEEN STAFF MEMBERS

Sopra Group's monitoring system provides for a series of meetings at the Group and entity levels on a yearly, monthly and weekly basis.

At the annual launch meeting, the year's operational priorities and the Group's medium-term strategy are communicated to managers. These aspects are then revisited during monthly meetings. In addition, each entity holds two or three meetings a year bringing together all staff. Lastly, each team holds weekly meetings.

2.8.2. DISSEMINATION OF INFORMATION

Staff members access Group information through the use of various tools: the Group portal, which disseminates Sopra Group's latest news and refers readers to the different existing intranets (Human Resources, Knowledge, Quality System, etc.); the bimonthly electronic newsletter e-mailed directly to staff; the Group's knowledge base and forum (with communities managed directly by staff members).

Locally pertinent information is also disseminated by entity managers through newsletters.

Furthermore, certain targeted populations (managers, assistants) receive specific information via a monthly newsletter to review business processes and reinforce best practices.

2.8.3. EMPLOYEE PERCEPTION SURVEY

In 2012, Sopra Group surveyed all of the Group's employees in France and abroad to gain insight into their perceptions of the company. In total, 77% of the Group's employees responded to this survey. This extremely high response rate demonstrates the strong level of engagement of Sopra employees and their commitment to the Group.

The results indicated that a large portion of the employees highlighted the Group's values, and in particular, team spirit, as an asset that sets Sopra Group apart from the competition.

The employees identified areas of progress particularly relating to knowledge sharing through the Enterprise Project and the adaptation of tools and resources for the Group's strong development.

Executive Management has committed to communicating the results in the first half of 2013 and will rely on the data from this survey to support its development strategy.

Sopra Group's ambition is to use this survey as a regular focus of discussion to continue to achieve progress over the long term.

3. Our environmental responsibility commitments

Sopra Group's businesses involve travel to a considerable extent, require significant infrastructure and IT equipment and produce many documents. Furthermore, Sopra Group operates some thirty sites in France, which necessitates the management of premises suited to the specific activities pursued at each site. The need to control our environmental impact has therefore become a key factor in our management and production methods, and is covered by a continuous improvement programme involving the relevant functional divisions and their staff.

3.1. Taking into consideration environmental impacts

In France, an eco-responsibility programme involving the active participation of each and every Sopra Group employee ensures that all staff members understand the important role they play in reducing the environmental impact of our operations. At Sopra Group we encourage employee initiatives in the area of environmental protection and promote the avoidance of excess consumption of non-renewable energy resources in our working methods. A guide to eco-friendly behaviours was published and distributed in early 2009 to raise awareness and help employees in their day-to-day activities. Staff are regularly reminded of the existence of this guide as well as the full set of complementary Group initiatives under way. Correspondents at all sites are tasked with ensuring the proper application of the relevant measures.

3.1.1. ORGANISATION TO TAKE INTO CONSIDERATION ENVIRONMENTAL ISSUES

As part of Sopra Group's Sustainable Development programme in France, a number of functional departments have adopted the Group's approach to environmental issues and, along with the Sustainable Development Department and under the responsibility of Executive Management, are defining the company's general environmental policy. This policy is defined each year and summarised in a memorandum that covers all of the major areas of Sopra Group concerned. Each department involved in the environmental policy spearheads its own actions. The environmental programme as a whole is coordinated during meetings of the Sustainable Development Committee.

The following three departments are more particularly involved in the Group's environmental policy and have coordinated to manage their plans for on-going progress:

Logistics

The main participants directly involved in the Group's environmental programme are:

- the Director of the Logistics Department;
- an environmental actions coordination manager for the Logistics department;
- two coordination managers for the sites in the French provinces and in the Paris region;

(1) WEEE: Waste Electrical and Electronic Equipment.

- one manager responsible for relationships with lessors and service providers;
- a facilities manager responsible for new premises.

The site managers, in charge of managing the buildings under the authority of the head of each entity, are also involved in Sopra Group's approach to environmental issues.

IT Resources and Information Security

The IT Resources and Services Department launched a widespread programme several years ago to improve the environmental footprint of its information technology systems and equipment and how to manage them.

The main participants involved in the Group's environmental programme are:

- the Director of IT Resources and Information Security;
- a workstations services manager, who is responsible for:
 - the equipment policy (PCs, printers, photocopiers, among others),
 - management of the equipment inventory,
 - handling of WEEE ⁽¹⁾;
- a manager in charge of relationships with Logistics and the Group's computer rooms;
- a manager responsible for the computer room servers for the entire Group.

Procurement

The participants involved in the Group's environmental programme are:

- the director of the Procurement Department;
- a central purchasing manager, in charge of monitoring the Sopra Group Responsible Purchasing policy;
- a travel management officer;
- a purchasing manager for office supplies and computer consumables.

3.1.2. TRAINING AND INFORMATION ON PROTECTING THE ENVIRONMENT OFFERED TO EMPLOYEES

Sopra Group organises an awareness programme for all employees in France on managing the Group's environmental impact.

The Group's employees take part in the company's approach to eco-responsibility. A guide to eco-friendly behaviours was published and distributed to all employees in 2009 to raise awareness of the major environmental challenges in the Group's various business lines. Sopra Group uses all its internal communication tools (Group newsletter, intranet), on-site communications and a dedicated email address to promote this awareness campaign.

A Sustainable Development series is routinely included in the annual seminars offered to the Group's managers worldwide for the start of each new year.

This series was also included in 2012 in an information seminar offered to Sopra Group assistants on the company's sustainable development activity.

In addition, all employees in France are further exposed to the Group's environmental issues through a partnership initiated in 2012 with the French organisation of Green Cross, an international association working for environmental sustainability.

Information on Sopra Group's environmental programme is disseminated in the orientation guide given to all new employees who join the Group in France.

The main objectives for progress in 2013 relate to:

- augmenting the information provided to employees by updating the guide to eco-friendly behaviours along with an information campaign;
- rolling out the environmental responsibility programme at Sopra's international entities, including information on the regulatory environment in each country and the management requirements of the entities concerned.

3.2. Waste management

Various types of waste are sorted and processed by specialised companies: waste electrical and electronic equipment (WEEE), paper, consumable supplies (used ink cartridges and batteries) and beverage cans.

MANAGEMENT OF WEEE

In 2012, Sopra Group worked with two companies to handle the Group's waste electrical and electronic equipment: ATF Gaia for the Group's sites in the French provinces and Tricycle for its sites in the Paris region.

ATF Gaia organises the collection of a major portion of the waste electrical and electronic equipment from Annecy, where the Group stores its computer equipment. IT-related waste from Sopra's sites in Île-de-France is managed by Tricycle, a company that specialises in waste management and selective sorting, particularly for waste electrical and electronic equipment. This WEEE management organisation in two regions enables the Group to limit the transport of inoperable or obsolete equipment.

ATF Gaia, the main service provider for WEEE management, provides a high degree of traceability for IT-related waste and offers several types of recycling:

- complete recycling of equipment;
- recycling of spare parts;
- recycling of computer components.

In addition, ATF Gaia securely destroys data disks and magnetic cartridges.

For 2013, the Group's main objective is to continue its IT-related waste management programme with the service providers ATF Gaia and Tricycle and to increase the amount of waste collected.

I QUANTITIES OF WEEE IN FRANCE

	2012	2011
Quantities of WEEE in kg (Paris region)	1,554	n.a.
Quantities of WEEE in kg excluding re-use (outside Paris region)	2,956	n.a.
Total quantity of WEEE	4,510 ✓	n.a.

PAPER WASTE MANAGEMENT

Sopra Group has implemented selective sorting of paper waste at most of its sites in France. The goal of this selective sorting policy is essentially to collect a major portion of the Group's paper waste for recycling. Management of the selective sorting operations is centralised for Sopra Group's Île-de-France sites by our service provider Tricycle. For the sites in France's provinces, the municipalities or service providers hired by Sopra Group directly coordinate the selective sorting of the Group's paper waste.

In 2012, in order to increase the volume of paper waste collected, selective sorting was implemented in every office at a number of sites. Sopra Group will continue this policy of selective sorting by office at new sites in France in 2013.

WASTE MANAGEMENT OF CONSUMABLES

Selective sorting of consumable waste is organised in the same manner as paper waste management.

I QUANTITIES OF NON-WEEE WASTE (PARIS REGION)

	2012	2011
Quantity of paper waste (in kg)	19,920	18,090
Quantity of battery waste (in kg)	181	15
Quantity of waste from used ink cartridges (in kg)	4,403	4,089

3.3. Sustainable use of resources

3.3.1. MANAGEMENT OF IT RESOURCES

IT resources are managed centrally by the IT Resources and Services Department. This ensures that hardware is standardised and shared, leading to energy savings.

By virtue of its activity of developing software and managing IT projects on behalf of its clients, Sopra Group has a large number of servers. These servers account for a large proportion of the company's environmental footprint (in terms of materials, energy consumption and air-conditioning requirements). With the aim of controlling economic and ecological costs, Sopra Group has for a long time tightly managed its stock of servers by pooling hardware and implementing solutions for reducing the amount of energy consumed by workstations.

Management of energy consumption

In early 2009, Sopra Group decided to implement an improved energy management model, and embarked on harmonising standards applied to all equipment across the Group, in particular by ensuring that all workstation screens enter sleep mode after fifteen minutes and by extending the use of standby mode. This programme has been renewed by the Group and deployed to all subsidiaries. It limits Sopra's energy consumption when employees are not using their computers for extended periods during the day. The Group also raises awareness on a regular basis via the intranet to encourage employees to shut down their computers or activate sleep mode when not using their computers for long periods.

With regard to photocopiers and printers, Sopra Group has developed a process to streamline the number of devices and promote sensible use of consumable supplies. In this regard, networking is considered as a way of reducing the number of devices, since photocopiers can function as both printers and scanners (scan to email). As of 2010, 80% of the Group's photocopiers were networked. Furthermore, virtually all the Group's photocopiers support double-sided printing.

Virtualisation of IT infrastructure

One of the ways in which Sopra Group reduces its carbon footprint is by opting for the virtualisation of its IT infrastructure. This technology allows for IT centres to pool and optimise the use of their equipment resources.

The aims of this approach are reflected in:

- an increase in processing capacity by reducing the number of physical machines and thereby energy consumption;
- the acquisition of more compact machines using less energy;
- significant space savings in IT centres by limiting the need to build extensions;
- extensions to the life span of IT equipment.

Management of the installed base of IT equipment

Sopra Group manages its installed base of IT equipment in application of very precise guidelines with a view to controlling costs and protecting the environment.

All IT equipment used by Sopra Group is listed in a database managed using HP's AssetCenter product. Technical, financial and usage information is continually updated over the equipment's life cycle, allowing the Group both to optimise equipment life spans and to ensure proper recycling when equipment reaches its end of life.

The quality of information collected ensures effective management of Sopra Group's installed base of equipment. The only pieces of equipment subject to replacement are those that become obsolete or whose use no longer corresponds to Sopra Group's business standards.

Even once an item of equipment has been removed and recycled, Sopra Group maintains information relating to its final destination in its database. In order to ensure that electrical and electronic equipment reaching the end of its useful life is managed in an ecologically friendly manner, Sopra Group sells most of its equipment to a certified organisation. In addition, 15% of PCs coming to the end of their useful lives are donated to educational institutions or charitable associations.

Life span of IT equipment

Sopra Group used the opportunity presented by Dell's overhaul of its product line to take into account new environmental criteria in the selection of the equipment used by its employees. Desktop and laptop computers in this range offer improved performance and consume less energy. Since 2009, Sopra Group has therefore replaced a major portion of its business computer equipment in favour of more energy-efficient models. At the same time, one of the key principles implemented over the last several years has been to extend the life of the equipment.

Consequently, replacing the IT equipment with more energy-efficient computers and a policy of extending the life of this equipment help to significantly reduce the Group's environmental impact.

IT equipment is inventoried on a regular basis both physically by the Group's technical teams and remotely by data collection from the network, ensuring the company's ability to track the equipment.

I LIFE SPAN OF IT EQUIPMENT

	2012	2011
Life span of IT equipment (in France) in number of years	2.89* (LPT ⁽¹⁾) 3.82 (PC ⁽²⁾)	4.25*
Life span of IT equipment (outside France) in number of years	2.91 (LPT) 3.83 (PC)	n.a.

* A significant portion of the Group's IT equipment was replaced in 2011 and 2012, which explains the marked decline in life span between 2011 and 2012.

(1) LPT: laptop computer.

(2) PC: desktop personal computer.

I CHANGE IN KWH CONSUMPTION OF BUSINESS COMPUTERS

	2012	2011
kWh consumption of laptop business computers (France and international)	54	57
kWh consumption of desktop business computers (France and international)	152	178

Energy consumption of laptop business computers declined from 67 kWh in 2008 to 54 kWh in 2012.

Energy consumption of desktop business computers declined from 235 kWh in 2008 to 152 kWh in 2012.

I NUMBER OF PHYSICAL AND VIRTUAL MACHINES INSTALLED

	2012	2011
Number of physical servers installed in Sopra Group premises	144 ✓	204
Number of virtual servers installed in Sopra Group premises	916 ✓	562

3.3.2. PAPERLESS PROCESSES

For several years, Sopra Group has encouraged the wider use of paperless processes by deploying tools permitting electronic document management and by frequently urging its employees to avoid printing whenever possible. The Group implements concrete measures to encourage the use of paperless processes and raises awareness among employees to reduce the use of paper and the energy consumed by printing. Paperless processes also help to reduce the physical delivery of documents and, last but not least, less paper used for printing means less waste to be processed.

The Group's paperless processes involve the various internal newsletters published by Sopra Group (Group newsletter and newsletters of the functional and operational divisions distributed via the intranet), monthly activity reports produced by each employee; the management of paid leave and absences, IT requests, purchases and travel invoices.

New projects in this area, including offering paperless pay statements and expense accounts, were initiated in 2012 for rollout in 2013. Employees who wish to receive a paperless version of their pay statements may do so via a secure Digiposte digital lockbox managed in partnership with the French postal service.

3.3.3. MANAGEMENT OF COMMUTER JOURNEYS AND BUSINESS TRAVEL

Policy on work-related travel

Sopra Group has locations both in France and abroad. In France, the Group has many sites located throughout the country. Its clients

are themselves located all over France and abroad. Sopra Group has also developed offshore Service Centres in Spain, Morocco and India. All of the above generates a large amount of travel, which of course has an impact on the environment.

Consequently, several years ago the Group introduced an initiative to reduce the amount of travel and its environmental impact by adopting the use of a videoconferencing system and promoting the most environmentally-friendly means of transport (train) whenever possible.

In this regard, and in order to reduce the amount of travel, Sopra Group implemented an action plan on several fronts:

- limiting travel for internal and external meetings through the use of videoconferencing equipment at the majority of the Group's sites;
- encouraging the use of the most eco-friendly means of transport whenever possible, particularly for trips in France or daily commutes to client locations.

An annual memorandum distributed to the entire management team to implement this action plan dictates the principles of the Group's travel policy.

I NUMBER OF VIDEOCONFERENCING SYSTEMS IN PLACE

	2012	2011
Number of new videoconferencing systems put in place during the financial year (France)	7 ✓	7
Total number of videoconferencing systems in place during the financial year (France)	34	27
Number of new videoconferencing systems put in place during the financial year (international)	9 ✓	3
Total number of videoconferencing systems in place during the financial year (international)	31	22

Monitoring the Group's carbon footprint related to business travel

In order to identify areas in need of improvement, for the last three years Sopra Group has monitored its carbon footprint from employee commuting and business travel by air, train and automobile. This carbon footprint assessment helps to identify ways the Group can limit the use of means of transport that cause the most pollution. This is particularly relevant in France, where train travel to the Group's multiple sites can help to reduce CO₂ emissions.

Centralised travel management

To better manage and centralise the Group's business travel, business trips in France are for the most part managed by two service providers: a travel agency for air and train travel, and a car rental company.

The use of personal vehicles for long-distance business travel in France is limited to the requirements of the department and when train and air travel are not appropriate.

With respect to work-related travel over short distances, the use of taxis and personal vehicles is discouraged when public transport is easily accessible.

Group guidelines for work-related travel are disseminated via the Sopra Group intranet and apply to all staff.

In 2013, Sopra Group will continue its policy of limiting business travel and will make an effort to optimise the use of videoconferencing systems.

CO₂ EMISSIONS FROM BUSINESS TRAVEL IN FRANCE

<i>(in tonnes of CO₂ equivalent)</i>	2012	2011
Total CO ₂ emissions due to train and air travel (AMEX)	4,395,176	4,556,008
Total CO ₂ emissions due to train and air travel (SELECTOUR, CARLSON and TOUROMED)	1,233,340	n.a.
Total CO ₂ emissions due to business travel (rental cars and personal vehicles used for business)	2,251,259	n.a.
TOTAL CO₂ EMISSIONS FOR ALL BUSINESS TRAVEL IN 2012	7,877,267 ✓	

In 2012, the kilometres travelled by department automobiles in France (53 vehicles) were not included.

3.3.4. MANAGEMENT OF BUSINESS PREMISES

At all of its sites in France and, depending on national regulations, for its operations outside France, Sopra Group favours the application of measures for the protection of the environment:

- furnishing of premises with ergonomic workstations enhancing the quality of working conditions for its staff. One way in which this approach has been applied for some thirty years by the Group is to ensure that each workstation has direct access to daylight;
- installation of energy-efficient and environmentally friendly heating and air-conditioning systems whenever these systems require replacement;
- preventive maintenance of installations to conserve energy;
- use of non-toxic and non-hazardous products by the cleaning services;
- installation of water fountains, directly connected to the drinking water distribution network, with the aim of reducing plastic bottle use;
- efforts to raise the awareness of employees as to the importance of applying the best practices contained in the Group's guide to eco-friendly behaviours;
- commitment by site managers to observe and encourage respect for the environment and good practice on a day-to-day basis. In assuming direct day-to-day responsibility for waste separation at sites, these managers promote best practices and communicate information to staff members as necessary. They also verify the gradual installation of low-energy devices as equipment is replaced.

With regard to Sopra Group's strategies concerning new business premises, the company's policy is to favour buildings eligible for the new RT 2012 (2012 thermal regulations), BBC (low energy-consumption buildings) and HQE® (High environmental quality) standards. These choices are made first and foremost to remain consistent with the criteria for advancing the quality of Sopra Group's work environment.

New standards for construction of new sites

In France's Rhône-Alpes region, in the city of Limonest, an 8,000 m² building is being completed that has been HQE® and BBC certified. In mid-2013, the employees of Sopra Group's regional headquarters will move into this new building.

In order to meet the needs of the Group's strong business growth in the Toulouse region, construction will begin in 2013 on a building that will meet the new RT 2012 environmental standards. This new site will house a portion of the employees in Sopra's Midi-Pyrénées region in 2014.

Water consumption

With regard to water consumption, Sopra only uses water from the municipal water system and mainly for sanitary use. The precise assessment of water consumption for all of the Group's operations in France is difficult to obtain, since it depends on the utility management system readings made available by Sopra Group's various lessors. However, Sopra Group intends to intensify its efforts in order to obtain this information.

ANNUAL WATER CONSUMPTION IN FRANCE

	2012
Average consumption of clean water per workstation in the year (m ³)	3.20
Average consumption of clean water per square metre in the year (m ³)	0.29

Average water consumption calculated on the basis of five sites representative of the Group's business in France.

Energy consumption and action taken

ANNUAL ELECTRICITY CONSUMPTION IN FRANCE

	2012	2011
Electricity consumption per square metre in kWh across 23 sites	178.23	170

Breakdown of actual consumption across 23 out of a total of 30 sites in France.

As regards the sensible use of resources more generally, action is regularly taken to raise employee awareness via the guide to eco-friendly behaviours and Group communication tools. Campaigns will continue in 2013 to encourage employees to limit energy consumption in the course of their day-to-day activities.

3.3.5. RESPONSIBLE PURCHASING AND ENVIRONMENTAL INDICATORS

I PURCHASES OF "GREEN" PAPER IN FRANCE

	2012	2011
Total number of reams purchased	25,872*	28,516
Of which number of reams of A4/A3 paper purchased (SFI certified)	25,670	28,275
Of which number of reams of A4/A3 paper purchased (SFC/PEFC certified)	142	241
Total weight of paper purchased (kg)	61,187	70,167
Of which weight of SFI certified paper (kg)	60,423 ✓	69,269
Of which weight of SFC/PEFC certified paper (kg)	464	898

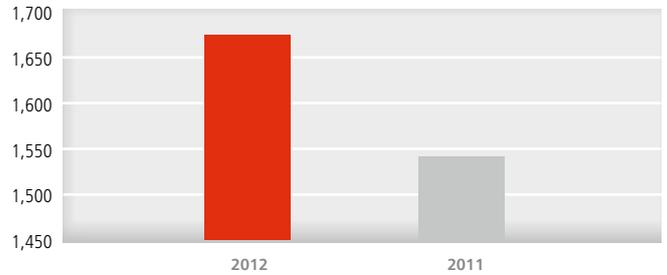
* Includes 60 uncertified reams.

From 2011, Sopra Group began to use SFI certified photocopy paper across all its French sites (1). In 2012, purchases of paper were supplemented by other FSC/PEFC certified paper (2).

All paper used within the company in France is certified paper produced from sustainably managed forests.

In 2012, regular awareness campaigns to limit printing led to a 10% reduction in paper consumption.

I PURCHASES OF REFILLED RECYCLED CARTRIDGES



Number of refilled recycled cartridges purchased in the year

As regards used printer cartridges, the company opted several years ago to purchase recycled cartridges, except in the case of new printers for which recycled cartridges have not yet become available. This policy continued to apply in 2012.

4. Our responsibility to society

4.1. Regional, economic and social impacts

4.1.1. EMPLOYMENT AND REGIONAL DEVELOPMENT IN FRANCE

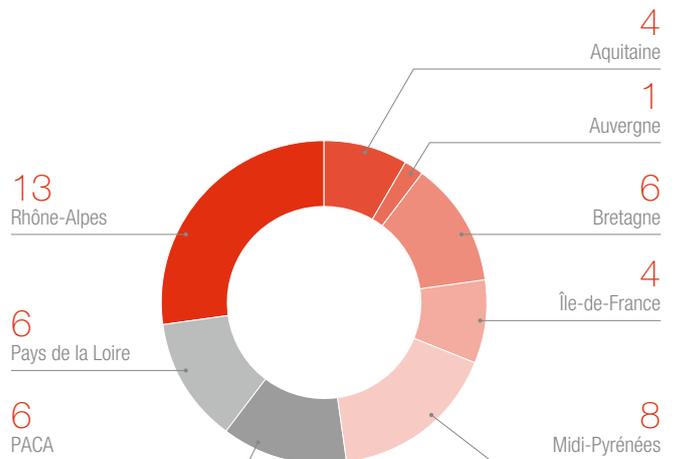
Sopra Group continued to be a major driver of growth in regional employment in 2012, recruiting 1,676 new employees in France, with 1,100 of these in the provinces.

Sopra Group has 9,386 employees in France, two thirds of whom are based at the company's provincial sites.

To serve its clients and meet their needs as effectively as possible, Sopra Group has developed regional service centres and boosted its workforce at its regional sites. This policy has led to the creation of a large number of new positions and the recruitment of significant numbers of new staff into the Group's regional entities.

I NUMBER OF WORK/STUDY RECRUITS PER REGION: APPRENTICESHIPS

48 recruits in 2012 ✓

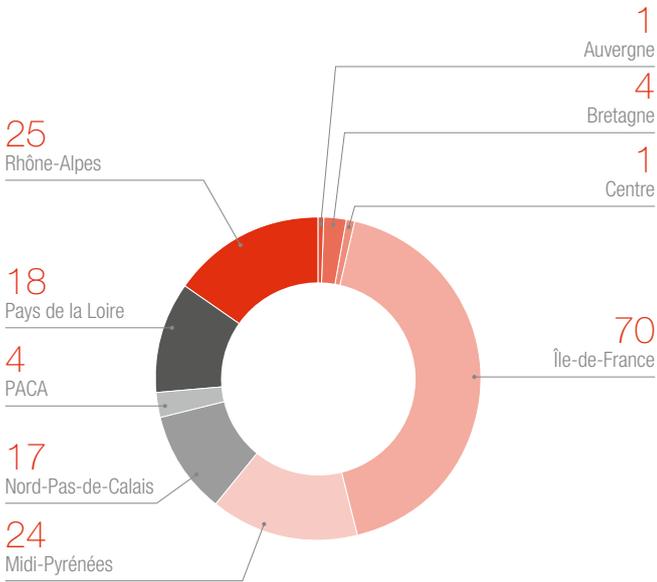


(1) SFI: Sustainable Forestry Initiative is an internationally recognised standard for the sustainable management of North American forests. It is one of the world's most widely-used forestry certification standards.

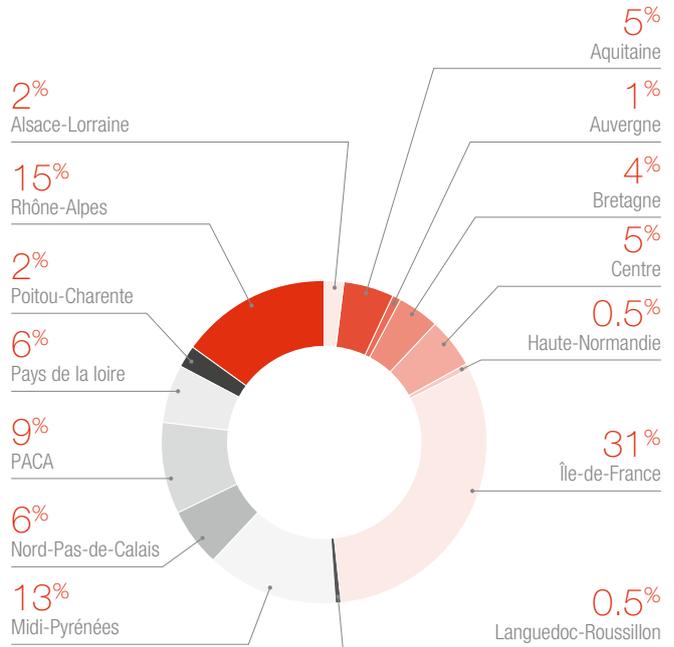
(2) PEFC (Program for the Endorsement of Forest Certification Schemes) and FSC (Forest Stewardship Council): certifications for products produced from sustainably managed forests.

NUMBER OF WORK-STUDY PERSONNEL RECRUITED PER REGION: PROFESSIONALIZATION CONTRACTS

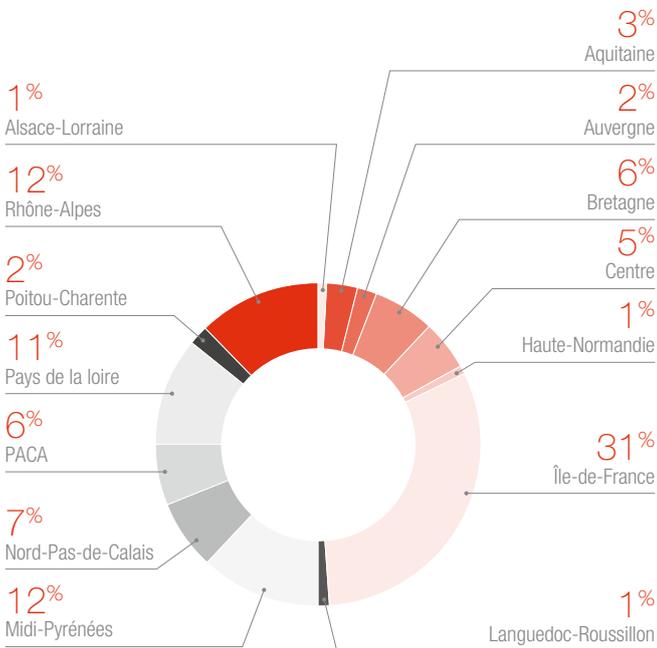
164 recruitments in 2012, down from 198 in 2011 ✓



PERCENTAGE OF RECRUITMENTS PER REGION: PERMANENT CONTRACTS ✓



PERCENTAGE OF RECRUITMENTS PER REGION: CONVERSION OF INTERNSHIPS ✓



4.1.2. RELATIONS WITH LOCAL POPULATIONS IN INDIA

As a responsible company, Sopra Group India (SGI), which employs more than a thousand people in India (in Noida and Bangalore), has for several years been running aid programmes for underprivileged populations and people with disabilities.

The Yogdaan platform, set up by SGI in 2011, is intended to bring together all activities falling within the remit of corporate social responsibility (CSR).



In August 2012, a new recognised body was formed: Sopra Group India Yogdaan Trust. This body, which is funded via monthly contributions from more than 900 SGI employees, with support from the company, is now responsible for implementing all of SGI's CSR-related activities.

Furthermore, more than 45 active employees belonging to the Yogdaan team voluntarily took part in Sopra Group India humanitarian initiatives in 2012.

In 2012, Yogdaan's activities were focused around five key areas, which are outlined below:

■ **education for the underprivileged.**

In conjunction with the OM Foundation school, Yogdaan Trust launched a project named "Encouraging education through regular volunteering". The project aims to provide students with help in the areas of arts and crafts, dance, public speaking and sport.

OM Foundation is a registered charity that works to improve living conditions for the underprivileged via a range of activities in support of education and employment;

IT training.

Since 2010, SGI has been involved in a NASSCOM initiative aimed at closing the gap between the business and academic worlds. In 2012, SGI worked with Sharda University and Inderprastha Engineering College in Sahibabad. Between October 2011 and March 2012, a group of 40 students and five lecturers received training in software engineering from SGI employees and managers;

donation campaigns.

Various donation campaigns were run in 2012 in relation to school supplies and winter clothing. A blood donation drive was also held on SGI's premises;

event sponsorship.

Sopra Group India continues to support a variety of charitable events in favour of people with disabilities.

For example, the company sponsored three major local events in 2012:

- a sports event for blind people,
- a charity football tournament organised by the French embassy,
- a corporate citizens' challenge.

SGI also sponsored pupils in the nine- to ten-year-old class at the OM Foundation's school.

Conscious of its responsibility to local communities, in 2013 Sopra Group India will continue to take part, along with its employees, in humanitarian programmes initiated within the Yogdaan platform.

4.2. Responsible purchasing charter and supplier CSR assessment

4.2.1. RESPONSIBLE PURCHASING CHARTER

Sopra Group is particularly attentive to the issue of purchasing that complies with sustainable development goals. Sopra Group is therefore committed to purchasing responsibly and applying a supplier and service provider selection policy that fully complies with the principles laid down in the United Nations Global Compact, of which Sopra Group is a signatory. Sopra Group defined a formal responsible purchasing policy as long ago as 2010. In 2011, the Group drew up a responsible purchasing charter based on the key principles found in the Global Compact. The charter formalises the Group's values in relation to corporate social responsibility and its commitment to sustainable development in its purchasing processes.

The responsible purchasing charter sets out fundamental principles of fair and transparent purchasing and establishes the roles and responsibilities of the purchasing network.

The charter is sent out to all regular suppliers to gain their buy-in. It formalises the Group's values in terms of sustainable development and draws on the ten principles laid down in the United Nations Global Compact.

4.2.2. SUPPLIER CSR ASSESSMENT ✓

In 2011, a pilot project was launched in France to assess key suppliers' responsibility in respect of human resources, the environment and society.

In 2012, the guiding principles for assessing responsibility in these areas were approved and the assessment process and resources to be used in that process were finalised.

Sopra Group's responsible purchasing charter and CSR assessment questionnaire were sent to regular French suppliers of the Purchasing and Logistics Department (excluding lessors) and the IT Resources and Security Department.

The CSR assessment questionnaire, which was only sent to tier 1 suppliers⁽¹⁾, measures suppliers' level of commitment in three areas: human resources, the environment and society. A scoring system ranks each supplier's answers on a scale of values.

This programme, piloted within the Sustainable Development Department, involves the Purchasing, Logistics, and IT Resources and Security (ITR&S) Departments.

I SUPPLIER CSR ASSESSMENT RATES ✓

	2012			
	Purchasing	ITR&S	Logistics	Total
Tier 1 suppliers (number)	13	8	26	47
Tier 1 suppliers assessed (number)	8	8	19	35
Tier 1 suppliers assessed (%)	62%	100%	73%	74%

Progress targets for 2013 are aimed at assessing all tier 1 suppliers and including lessors within the scope of the assessment programme. An awareness process will also be initiated among those suppliers achieving low CSR scores to encourage them to draw up CSR improvement plans.

As regards subcontracting, a pilot CSR assessment project was launched among a panel of French subcontractors in late 2012. If this pilot progresses satisfactorily, a CSR assessment programme will be rolled out among tier 1 subcontractors from 2013 onwards.

(1) A tier 1 supplier is a supplier that transacts a certain volume of sales with Sopra Group and/or undertakes sensitive activities in the areas of human resources (e.g. temporary recruitment) or the environment (e.g. premises maintenance).

4.3. Fair commercial practices

Sopra Group's main priority in carrying on its day-to-day activities has always been to observe business ethics. This requirement is formalised in Sopra Group's Charter of Ethics, which is aligned with the Group's aim of behaving transparently, equitably and fairly towards all its stakeholders: clients, employees, shareholders, partners, suppliers and players within civil society.

This charter is founded on compliance with legislation and regulations in all countries in which the Group operates, and on the Group's commitments to carry on its business as efficiently and effectively as possible.

In particular, Sopra Group's Charter of Ethics aims to lay down ethical principles that will help the Group pursue fair and transparent economic growth with its clients, partners and suppliers, both in its relationships and in its working practices.

Sopra Group does not tolerate any form of corruption or abuse intended to derive a commercial advantage.

In carrying on its business, Sopra Group is committed to ensuring that the Group and its employees:

- work to prevent all forms of active or passive corruption, whether direct or indirect;
- abide by competition rules;
- maintain the confidentiality of information to which employees have access in the course of their duties and activities within the Group.

Sopra Group is also committed to avoiding personal conflicts of interest that are contrary to the Group's best interests.

The Charter of Ethics is supported by Sopra Group management, which is responsible for ensuring that these rules are observed. The charter applies to all Group employees in France to ensure that they perform their duties effectively.

The charter is set to be rolled out to international entities in 2013, taking into account specific regulations in each country and charters already in force within those entities.

4.4. Quality and client satisfaction

Client satisfaction is closely linked to both the quality of the products and services provided by Sopra Group and the use and continuous improvement of a quality management system.

The quality policy is backed by a high level of commitment from Sopra Group's Executive Committee, with the main focus being on meeting clients' requirements while continuing to deliver the strong performance that ensures that the Group retains the freedom it needs to offer appropriate solutions to its clients.

Sopra Group's Quality System is the embodiment of this quality policy. Its end goal is not only to correct compliance defects or problems as they arise, but to safeguard against such defects and problems and to continuously improve Sopra Group's processes so that they are always efficient, competitive and relevant to clients' expectations.

In order to monitor client needs more closely, Sopra Group plans to periodically conduct targeted satisfaction surveys, starting in 2013.

4.4.1. CLIENT INVOLVEMENT IN PROCESSES

In the context of projects, Sopra Group's teams share with clients their approach to production, the resources and organisation necessary to ensure the quality of services or deliverables. Shared indicators may also be put in place, allowing for the measurement of satisfaction in accordance with mutually agreed requirements and/or satisfaction as perceived by the various client and Sopra Group stakeholders.

4.4.2. QUALITY CERTIFICATION

All Sopra Group entities (in Europe and India) have been certified to ISO 9001 by accredited organisations. This certification demonstrates the Group's desire to increase client satisfaction by taking into account changes in the Group's operating environment and continuously improving Group processes.

4.4.3. DEVELOPING THE QUALITY SYSTEM

Sopra Group updated its multi-location production model in 2012 to better reflect clients' expectations and challenges. The criteria used to apportion work between more than one production site take into account not only project type, project life cycle and financial considerations, but also skills availability and risks.

Some project activities may be carried out in service centres in France, in Europe or outside Europe.

The main goal of a service centre is to optimise projects and the quality of delivery. Such a centre is characterised by a striving for excellence in production and industrialisation and progress for junior production staff.

Overall quality control within a multi-location production environment remains subject to the Group's standard governance rules.

Work to further refine the Group's fundamental principles and their operational application in the form of project procedures will continue in 2013 with the aim of harmonising practices in relation to multi-location projects.

4.4.4. ATTENTIVENESS TO CLIENTS' NEEDS AND MEASUREMENT OF CLIENT SATISFACTION

All information channels are used to ensure client satisfaction:

- staff responsible for the Group's Offerings and Innovation functions keep a constant watch on market developments and help extend and improve Sopra Group's range of services;
- management and/or sales teams meet regularly with clients involved with Sopra Group in projects or for whom the Group supplies industry-specific personnel to assist at the local level;
- project steering committees usually meet once monthly to assess client satisfaction against any indicators established for the project;
- reports written up by team members at the end of projects are also used to refine this assessment system.

Quality teams within the various divisions are responsible for the implementation of measures or supplementary indicators at the local level depending on their specific context.

4.5. Relations with persons and organisations with a stake in the business

4.5.1. EDUCATIONAL PARTNERSHIP POLICY

Given its recruitment objectives, according to which 70% of the targeted population consists of either engineers or managers taking on their first position of this type or those with less than two years of managerial experience, Sopra Group maintains strong partnerships with educational institutions both in the Paris region and in the French provinces. This policy, pursued under the Group's Educational Partnership plan, is grounded in local action. Its main aims are to:

- raise the profile of Sopra Group, its professions and its values;
- improve the sourcing of interns, work-study personnel and applicants for permanent positions;
- facilitate the recruitment of young graduates.

The Educational Partnership plan allows Sopra Group to take an active part in major events in the life of educational institutions at all levels:

- school management (boards of directors, involvement in foundations and expert panels, sponsorship of classes, etc.);
- teaching staff (corporate chairs, training, feedback, industrial projects, etc.);
- students (success stories, round table discussions, lectures, simulated interviews, graduation ceremonies, forums, company visits, sponsorship of associations, etc.).

In this context, Sopra Group has put in place an organisational structure between the Human Resources Department and the company's operating units that is designed to help them work together more closely and share out activities.

In 2012, Sopra Group undertook more than 350 activities with around 120 partner schools and universities, 70% of which were in the provinces.

Sopra Group partners with the 44th EDHEC Cruising Race

For the sixth consecutive year, Sopra Group sponsored the leading European sports event for students: the EDHEC Cruising Race, held in April 2012 in La Rochelle.

Examples of new activities undertaken with schools in 2012

- Sopra Group financed the Team Voile Centrale Nantes association and the BRIO project, with the aim of supporting students from modest backgrounds by helping them find out about higher education options and cultural projects such as sailing for beginners.
- Sopra Group sponsored Cheer Up, an association that helps young cancer patients with their personal and professional plans. In connection with the EDHEC Cruising Race, the association trained a crew to teach them about the basics of sailing and give them the opportunity to experience a sports competition.

In order to serve Sopra Group's growth and value ambitions, in 2013 the Recruitment Department will maintain the momentum already built up through the school relations policy by:

- strengthening the school stakeholder scheme, particularly in the Ile-de-France region, as is already happening in other regions;
- placing the priority on content-based activities that provide opportunities to explain the Group's business to students.

Sopra Group will also work to develop new work/study curricula to support changes in this area in the Group's partner schools and universities.

These progress targets are included in the annual action plan that underpins Sopra Group's school relations policy. For the 2012-2013 academic year, Sopra Group plans to undertake more than 400 activities with around 140 partner schools and universities.

4.5.2. STAKEHOLDER DIALOGUE

Sopra Group's commitment to the United Nations Global Compact is aligned with the Group's aim of behaving transparently, equitably and fairly towards all its stakeholders: clients, employees, shareholders, subcontractors, suppliers, partners and players within civil society.

It is in this spirit of dialogue and transparency that Sopra Group has, in France, incorporated the sustainable development and corporate social responsibility dimensions into its relationships with its stakeholders. For example, the 2012 Sustainable Development and Corporate Social Responsibility Report was designed to meet this demand for transparency and information in the Group's dealings with its stakeholders. The report, which mainly focuses on the Group's French businesses, will be expanded each year to include reporting information about international entities.

An independent third party was appointed by Sopra Group to check that all information required under Article 225 of the "Grenelle 2" Act (as listed in Article R225-105-1 of the French Commercial Code) was included and to verify a selection of information indicated by the symbol ✓. The verification report can be found on pages 85 and 86 of this report.

Clients

For many years, Sopra Group has succeeded in building lasting relationships with its clients, whom it supports in their major transformation programmes. In order to achieve this, the Group has developed a set of values backed by a code of professional ethics and relies on established fundamentals that govern the Group's operations and service activities on an ongoing basis.

The values that have shaped the Group's development since its formation, in particular the priority placed on client service, choosing quality and professional excellence, have led it to constantly improve the relevance and quality of its services for the benefit of its clients.

This approach to managing client relationships and responsibilities has enabled Sopra Group to achieve preferred partner status with a number of major organisations that have trusted the Group to help them grow for a number of years and continue to do so.

Sopra Group aims to keep its clients informed of its commitments in the area of corporate social responsibility by communicating frequently about progress made through improvement measures put in place. Clients are themselves also encouraged, whenever

possible, to join with the Group in implementing actions to reduce our combined carbon footprint. This may involve favouring the use of videoconferencing technology instead of meetings requiring travel or the use of paperless processes for all documents related to the monitoring of projects conducted by Sopra Group on their behalf.

Employees

Sopra Group complies with European and French social legislation, collective bargaining agreements in each of the countries where it operates and recognises the right to trade union representation in all countries concerned.

The Group applies a social policy with the aim of safeguarding the health and safety of each of its employees and treating everyone in the workplace with dignity and respect.

Sopra Group remains particularly attentive at all times to ensure compliance with principles of equality, diversity and non-discrimination, as much in relation to its recruitment practices as in the development of its employees' careers.

To keep its staff informed of actions and events related to the life of the Group and its development, Sopra Group has put in place a range of communications tools and procedures.

The perception survey conducted by Sopra Group among its employees in 2012 forms an essential component of the Group's range of tools for communicating with staff.

Furthermore, Group employees in France are regularly made aware of issues related to sustainable development and corporate social responsibility and involved in Sopra Group's improvement process and associated actions.

Shareholders

Sopra Group shares have been listed on Segment B of NYSE Euronext Paris since 1990.

This Sustainable Development and Corporate Social Responsibility Report is published within the management report in order to share information about the Group's sustainable development and corporate social responsibility approach and its improvement efforts in France. In accordance with French legislation, Sopra Group is committed to communicating its progress and the relevant performance indicators every year in the three areas in question: human resources, the environment and society.

Sopra Group is constantly working to maintain a relationship of trust and transparency with its shareholders; as such, it regularly issues communications to shareholders, institutional investors and financial analysts. These communications include both financial and non-financial information about the Group.

In accordance with the Group's obligations, recommendations issued by stock exchange authorities and market best practice, the Group's communications with the financial community are punctuated by the release of quarterly, interim and full-year financial information.

Sopra Group has for many years held various types of meetings to share its strategy, financial performance and outlook with this audience. Such meetings include the following:

- Shareholders' General Meetings;
- full-year and interim results announcements.

Sopra Group has also developed a Group finance site (www.finance.sopragroup.com) in French and English to facilitate access to published market information.

Dialogue is also encouraged via a dedicated e-mail address, investors@sopragroup.com.

Subcontractors

Sopra Group's expertise covers consulting, technology services and software vending on the one hand, and associated services (training, organisation, support and maintenance) on the other hand.

Sopra Group may make use of subcontractors in cases where its commitments cover activities or services that fall outside its usual scope of activity, or where specific expertise is needed within a given project.

A procedure within the Quality Procedures Guide describes in detail how Sopra Group draws up subcontractor requirements, chooses subcontractors, enters into subcontracting agreements, manages services delivered by subcontractors, monitors the quality of those services and accepts them. A report on the work performed by subcontractors is then prepared.

Where external skills are used, any subcontractors to whom work is entrusted remain under the responsibility of Sopra Group. Their services are subject to the same level of monitoring and control as services delivered by other members of the Sopra Group team.

In 2012, a pilot project was launched to assess subcontractors' CSR performance, drawing on the supplier assessment programme introduced in France in 2011.

Suppliers

The Procurement Department verifies that its suppliers and service providers share Sopra Group's values in the area of corporate social responsibility. Throughout the selection process and even once the business relationship has been established, this department monitors risk exposure on an ongoing basis.

In order to ensure that its suppliers took into account sustainable development issues, Sopra Group continued with its supplier CSR assessment programme in 2012. Details can be found in section 4.2 of this chapter, "Responsible purchasing charter and supplier CSR assessment".

Partnerships

Sopra Group's partnership strategy involves working with major software developers and publishers to provide the Group's clients with market-leading solutions, whether for their business processes or their information systems. This strategy has resulted in alliances and offerings that create value for the Group's clients. Partnerships are also key to Sopra Group's innovation, training and knowledge management programmes, and play a role in project methodology and management, so as to ensure a high level of service.

The Group's relationship with its partners involves all levels of Group management and sales functions, and permeates its consulting, technology services and software vending businesses in every country in which Sopra Group operates.

The Group's four strategic partners are Microsoft, IBM Software, SAP and Oracle. Each of these partnerships is supervised by an Advocate, who is a member of the Group's Executive Committee, and by an Alliance Manager, who is responsible for day-to-day coordination of all aspects of relations with the partner. In addition to these strategic partnerships, Sopra Group enters into industry-specific and technology partnerships, managed and implemented by the Group's Industry Solutions teams.

Civil society

Jean Mounet, a member of Sopra Group's Board of Directors, is Executive Chairman of the Observatoire du numérique (Digital Observatory) and a member of the Strategic Committee for the ICTS industry ⁽¹⁾.

Created in late 2011 by the minister with responsibility for the digital economy, the Observatoire du numérique exists to highlight the scale and real impact of the digital sector on the economy as a whole and society at large. The Observatoire du numérique acts as a central repository for all data on the digital economy so that this data can be used by public authorities, economic agents and the public more generally. The Observatoire's Strategic Orientation Committee has formed seven working groups, including an "Employment, Training and CSR" working group.

4.5.3. PARTNERSHIP AND SPONSORSHIP ACTIVITIES

In France, Sopra Group has put in place sponsorship activities focused around two key areas: humanitarian initiatives with Planète Urgence and the environment with Green Cross France & Territoires.

At an international level, the Group's other entities have also implemented a large number of humanitarian initiatives.

As well as information on activities in India set out in section 4.1 of this report, "Regional impact of activities", the Group's 2013 reporting will include information on activities undertaken by other international entities.

Planète Urgence ✓



The Group's partnership with Planète Urgence, which dates back to 2008, continued in 2012.

As part of this partnership, 11 employees of Sopra Group France used paid leave for humanitarian purposes under the "Congé Solidaire" programme in 2012.

Planète Urgence is a non-governmental organisation (NGO) that has been working for over ten years with local NGOs operating in developing countries, including in particular sub-Saharan Africa, Haiti, Cambodia, Laos and Nepal.

(1) ICTS: information and communication technologies and services.

Sopra Group's participation in the Congé Solidaire programme organised by Planète Urgence is a contribution to the work of this NGO shared by the company and the interested employee.

Under this innovative programme, volunteer employees are able to use their paid holidays to provide assistance in various developing countries.

The humanitarian missions proposed by Sopra Group to its employees directly relate to their professional experience. The company's participation involves the payment of travel expenses, training and administrative fees.

The Congé Solidaire programme is a rewarding new way for employees to put their free time to good use, and Sopra Group is keen to encourage it through its partnership with Planète Urgence.

Following the success of the Planète Urgence programme and the number of in-house applications, Sopra Group is planning to step up its involvement. In 2013, 20 employees will have the opportunity to participate in the programme.

Green Cross France & Territoires ✓



In 2012, Sopra Group decided to focus its commitment to the environment on major issues, including in particular those linked to water-related issues. The Group therefore decided to support Green Cross France & Territoires (GCFT), an association dedicated to reinforcing the general programmes run by Green Cross International. GCFT also runs various activities including the development of regional and national water-related advocacy programmes. Green Cross works in more than 30 countries, focusing its activities on the relationship between poverty, security and the environment. Green Cross seeks to tackle both the causes and the environmental consequences of wars and conflicts. The ONG carries out environmental analyses and surveys, defends the sustainable management and use of natural resources, and helps inform and educate the public about these issues.

Sopra Group's support takes two forms: a financial donation to the association to help it expand its activities and skills sponsorship in support of internal or external GCFT projects.

In 2012, this Sopra Group/GCFT skills sponsorship formed part of an overall package of advice and support in relation to various internal projects within the association, as well as an external environmental project supported by GCFT. Sopra Group made its consulting expertise available for a large-scale project launched by GCFT in 2012, "Transition towards a sustainable pig sector in Brittany". GCFT is working to revitalise the sector from producers right through to consumers, and has established requirements that provide guarantees in relation to environmental protection and animal welfare and ensure a fair and stable income for breeders.

In 2012, seven members of Sopra Group management and staff from outside the Sustainable Development Department were involved in skills sponsorship.

In 2013, Sopra Group is repeating its financial sponsorship and continuing with skills sponsorship in connection with the project "Transition towards a sustainable pig sector in Brittany".

4.5.4. HUMANITARIAN INITIATIVES ORGANISED BY EMPLOYEES IN FRANCE

In France, in addition to initiatives managed by the Group, employees have joined forces to undertake humanitarian initiatives. For example, employees were behind two types of initiative in 2012.

Blood donation drives

For several years, employees have been organising blood donation drives, at their own initiative and with the help of Sopra Group. These drives, which take place within the framework of the Group's activities, are an opportunity to encourage other employees to give blood and raise awareness of the vital need for this humanitarian

initiative. For example, local employees at the Nantes site organised several blood donation drives in 2012.

Initiatives in favour of people with disabilities

Other humanitarian initiatives were also undertaken in 2012 by Group employees in France. For example, a race was organised in Strasbourg in May 2012 involving runners from the *Association des aveugles et amblyopes d'Alsace et de Lorraine* (Alsace-Lorraine Association for the Blind and Amblyopic/AAAL).

The idea behind the race was to pair up sighted and blind runners in a shared sporting endeavour.

In Annecy, Group employees have for several years taken part in an event organised by the local council, "Annecy court pour handisport" ("Annecy runs in support of disabled sports"). The event's partners recognise this fine collective effort by awarding a cash sum to Annecy's disabled sports association.

At an international level, employees of Group entities have also taken part in a large number of humanitarian initiatives. The Group's 2013 reporting will include information about these initiatives.

5. Appendix and reconciliation tables: Grenelle 2, GRI and ISO 26000

I OVERVIEW OF SOPRA GROUP'S COMPLIANCE WITH GRENELLE 2 INDICATORS

Policy (labour, environmental and societal)	Grenelle 2	Scope	GRI	ISO 26000
LABOUR COMPONENT				
Actions led and guidelines followed by the company to take into account the labour and environmental consequences of its activity and to meet its societal commitments in favour of sustainable development	2.1 Sopra Group Culture 2.8.3 Employee perception survey 3.1 Taking into consideration environmental impacts	Group		6.2 Organisational governance
a) Employment				
■ Total workforce	2.2.1 Workforce and trends	Group	LA1 Total workforce by employment type, employment contract and region	6.4 Labour practices
■ Breakdown of employees by gender, age and geographic region	2.2.1 but NA for geographic region	Gender and age in France	LA13 Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	6.4.3 Employment and employment relationships
■ Hirings and dismissals	2.2.2 Recruitment and separation of employees	Group hirings/ dismissals France only	LA2 Total number and rate of employee turnover by age group, gender, and region	
■ Remuneration and trends	2.2.5 Remuneration	France		

Policy (labour, environmental and societal)	Grenelle 2	Scope	GRI	ISO 26000
b) Work organisation				
■ p Organisation of the work schedule	2.3 Work organisation	France		6.4 Labour practices
■ p Absenteeism	2.3 Work organisation	France	LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region	6.4.7 Health and safety at work
c) Employee relations				
■ p Organisation of dialogue between employees and management, in particular procedures for informing and consulting with the staff and negotiating with employees	2.4 Employee relations and 2.8 Internal communications	France		6.4 Labour practices 6.4.5 Social dialogue
■ p Overview of collective bargaining agreements	2.4 Employee relations	France		
d) Health and safety				
■ p Conditions for workplace health and safety	2.7 Health and safety	France		6.4 Labour practices
■ p Overview of agreements signed with labour organisations or employee representatives with regard to workplace health and safety	No agreements on this subject have been signed			6.4.7 Health and safety at work
■ p Workplace accidents, particularly their frequency and severity, and occupational illnesses	2.7.1 Workplace accidents	France		
■ p Compliance with provisions of the fundamental conventions of the ILO	2.6 Promoting and complying with the fundamental conventions of the ILO			
e) Training				
■ p Policies implemented with respect to training	2.2.3 Training policy	Group		6.4 Labour practices
■ p Total number of training hours	2.2.3 Training policy	Group	LA10 Average hours of training per year per employee by employee category	6.4.3 Employment and employment relationships
f) Equal treatment				
■ p Measures taken in favour of gender equality	2.5 Non-discrimination principles	France		6.3.7 Discrimination and vulnerable groups
■ p Measures taken in favour of employment and integration of disabled workers	2.5 Non-discrimination principles	France		6.3.10 Fundamental principles and rights at work
■ p Anti-discrimination policy	2.5 Non-discrimination principles	France		
g) Promoting and complying with the fundamental conventions ILO				
■ p Upholding the freedom of association and the right to collective bargaining	2.6 Promoting and complying with the fundamental conventions of the ILO	Group		
■ p Eliminating discrimination in respect of employment and occupation	2.6 Promoting and complying with the fundamental conventions of the ILO	Group		
■ p Eliminating forced or compulsory labour	This subject does not relate to Sopra Group in view of the countries where it operates			
■ p Effective abolition of child labour	2.6 Promoting and complying with the fundamental conventions of the ILO	Group		

Policy (labour, environmental and societal)	Grenelle 2	Scope	GRI	ISO 26000
ENVIRONMENTAL COMPONENT				
a) General environmental policy				
<ul style="list-style-type: none"> ■ The company's organisation to take environmental issues into consideration, and where applicable, environmental assessment or certification processes 	3.1.1 Organisation to take environmental issues into consideration	France		6.2 Organisational governance
<ul style="list-style-type: none"> ■ Training and information on protecting the environment offered to employees 	3.1.2 Training and information on protecting the environment offered to employees	France		
<ul style="list-style-type: none"> ■ Resources dedicated to preventing environmental risks and pollution 	This subject does not relate to Sopra Group's activities			
<ul style="list-style-type: none"> ■ Amount of provisions and coverage for environmental risks, provided that such information is not liable to seriously harm the company in any on-going litigation 	This subject does not relate to Sopra Group's activities			
b) Pollution and waste management				
<ul style="list-style-type: none"> ■ Measures to prevent, reduce or remedy waste in the air, water and soil that seriously affect the environment 	This subject does not relate to Sopra Group's activities			
<ul style="list-style-type: none"> ■ Waste prevention, recycling and elimination measures 	3.2 Waste management	France	EN22 Total weight of waste by type and disposal method	6.5.3 Prevention of pollution
<ul style="list-style-type: none"> ■ Taking into consideration noise pollution and any other form of pollution specific to an activity 	This subject does not relate to Sopra Group's activities			
c) Sustainable resource use				
<ul style="list-style-type: none"> ■ Water consumption and supply according to local requirements 	3.3.4 Management of business premises	France		6.5.4 Sustainable resource use
<ul style="list-style-type: none"> ■ Consumption of raw materials and measures taken to improve efficient use of these resources 	3.3.1 Management of information technology resources	Group	EN1 Materials used by weight or volume	
<ul style="list-style-type: none"> ■ Energy consumption, measures taken to improve energy efficiency and use of renewable energies 	3.3.1 Management of information technology resources		EN6 Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	
	3.3.2 Paperless processes	France		
	3.3.3 Management of travel			
	3.3.4 Management of business premises	France	EN3 Direct energy consumption by primary energy source EN8 Total water withdrawal by source	
<ul style="list-style-type: none"> ■ Land use 	This subject does not relate to Sopra Group's activities			

Policy (labour, environmental and societal)	Grenelle 2	Scope	GRI	ISO 26000
d) Climate change				
■ Greenhouse gas emissions	3.3.3 Management of travel		EN16 Total direct and indirect greenhouse gas emissions by weight (tonnes of CO ₂ eq.)	6.5.5 Climate change mitigation and adaptation
■ Adapting to the consequences of climate change	This subject does not relate to Sopra Group's activities		EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved	
e) Protection of biodiversity				
Measures taken to protect or develop biodiversity	This subject does not relate to Sopra Group's activities			
SOCIETAL COMPONENT				
a) Territorial, economic and social impact of the activity				
Employment and regional development matters	4.1.1 Employment and regional development in France	France	EC8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	6.8 Community involvement and development
With regard to resident and local populations	4.1.2 Relations with local populations in India	India		
b) Relations with persons or organisations having interests in the company's activities				
Conditions of the dialogue with these persons or organisations	4.5 Relations with persons or organisations having interests in the company's activities	France		
Partnerships or sponsorship actions	4.5 Relations with persons or organisations having interests in the company's activities	France		
c) Subcontracting and suppliers				
Taking into account social and environmental challenges in the purchasing policy	3.3.4 Environmentally responsible purchasing indicators and 4.2	France		
Significance of subcontracting and taking into account the social and environmental responsibility of suppliers and subcontractors in relationships with them	4.2.2 CSR assessment of suppliers	France	EC6 Policy, practices, and proportion of spending on locally based suppliers at significant locations of operation	6.6.6 Promoting social responsibility in the value chain
d) Fair trade practices				
Anti-corruption actions	4.3 Fair trade practices	Group		6.6 Fair operating practices
Measures taken to promote consumer health and safety	This subject does not relate to Sopra Group's activities			
e) Other actions initiated in favour of human rights				
	4.4 Quality and client satisfaction	Group	PR5 Practices related to customer satisfaction, including results of surveys measuring customer satisfaction	6.7 Consumer issues

Report of one of the Statutory Auditors expressing limited assurance on selected workforce-related, environmental and societal information published in the Group's management report

For the attention of the Executive Management of Sopra Group

As requested and in our capacity as Statutory Auditors of Sopra Group, we hereby present our statement of completeness with regard to the consolidated workforce-related, environmental and societal information included in the Corporate Social Responsibility section of the management report, presented in the Registration Document issued for the financial year ended 31 December 2012, and prepared in application of Article L. 225-102-1 of the French Commercial Code. We also provide our limited assurance report with regard to certain elements of this information selected by the Group and identified by the symbol "✓".

RESPONSIBILITY OF THE COMPANY

The Board of Directors is responsible for preparing a management report including the consolidated workforce-related, environmental and societal information provided for in Article R. 225-105-1 of the French Commercial Code (hereinafter the "Information"), prepared in accordance with the reporting criteria used by Sopra Group (the Sopra Group CSR Reporting Protocol) and available from the Group's Sustainable Development Department.

INDEPENDENCE AND QUALITY CONTROL

Our independence is defined by regulations, the code of ethics for our profession, and the provisions of Article L. 822-11 of the French Commercial Code. We have also set up a quality control system that includes policies and documented procedures to ensure compliance with rules of ethics, professional standards and applicable laws and regulations.

RESPONSIBILITY OF THE STATUTORY AUDITOR

Based on the procedures performed, it is our responsibility to:

- certify that the Information as required has been presented in the management report or, if any such information has been omitted, that an explanation as provided for in the third paragraph of Article R. 225-105 of the French Commercial Code and in Decree 2012-557 of 24 April 2012 has been given (Statement of completeness);
- express an opinion of limited assurance that the indicators selected by the Group and identified by the symbol "✓" are fairly presented, in all material respects, in accordance with the Reporting Criteria (Limited assurance report).

We were assisted in our work by our Corporate Social Responsibility and Sustainable Development experts.

Statement of completeness

We conducted the following procedures in accordance with professional standards applicable in France:

- we compared the Information included in the management report with the list set forth in Article R. 225-105-1 of the French Commercial Code;
- we verified that the Information covered the entire scope of consolidation, i.e. the Company and its subsidiaries within the meaning of Article L. 233-1 and the companies that it controls within the meaning of Article L. 233-3 of the French Commercial Code, with the limits specified in section 1.6 of the Corporate Social Responsibility portion of the management report, presented in the Registration Document;
- where certain consolidated information was omitted, we verified that explanations were provided in accordance with the provisions of Decree 2012-557 of 24 April 2012.

On the basis of these procedures, we certify that the Information as required has been presented in the management report.

Limited assurance report on selected workforce-related, environmental and societal information, identified by the symbol "✓"

Nature and scope of procedures

We conducted our procedures in accordance with the International Standard on Assurance Engagements (ISAE) 3000 and with professional standards applicable in France.

We carried out the procedures described below in order to provide limited assurance that the indicators selected by the Group and identified by the symbol "✓" contain no material misstatement that would call into question the assessment that they are fairly presented, in all material respects, in accordance with the Reporting Criteria. A higher level of assurance would have required more extensive work.

Our work consisted in the following:

- we assessed the Reporting Criteria with respect to their relevance, completeness, neutrality, comprehensibility and reliability, taking into account best practices in the industry, if applicable;
- we verified the implementation within the Group of a data collection, compilation, processing and quality control process to ensure the completeness and consistency of the selected indicators. We also reviewed the internal control and risk management procedures involved in the preparation of this information. We conducted interviews with the individuals in charge of workforce-related, environmental and societal reporting;

2012 SUSTAINABLE DEVELOPMENT AND CORPORATE SOCIAL RESPONSIBILITY REPORT

Report of one of the Statutory Auditors expressing limited assurance on selected workforce-related, environmental and societal information published in the Group's management report

- we conducted the following procedures with regard to the specific indicators selected ⁽¹⁾:
 - we conducted analytical procedures and verified the calculations made as well as the consolidation of these indicators, using sampling techniques,
 - we conducted interviews to verify the proper application of procedures and obtained information allowing us to document our verifications,
 - we performed tests of details, using sampling techniques, in order to verify the calculations made and reconcile the information provided with the supporting documents.

CONCLUSION

Based on our procedures, we did not identify any material misstatement that would call into question the assessment that the indicators identified by the symbol "✓" are fairly presented in accordance with the Reporting Criteria.

Paris-La Défense, 19 April 2013

Mazars

Christine Dubus
Partner

Emmanuelle Rigaudias
Partner, CSR & Sustainable
Development

(1) These indicators are as follows [our verification procedures confirmed a 100% coverage rate for all the indicators]: total workforce, average FTE workforce, total workforce by type of contract, portion of management-level employees in the workforce, average age of employees under permanent contracts, average length of service of these employees, new hires, staff turnover rate for employees under permanent contracts, absenteeism rate, rates of frequency and severity of workplace accidents, number of training days and hours, average number of training days per employee, rate of employment of disabled workers, quantities of WEEE, number of physical and virtual machines installed, purchases of SFI paper, number of new videoconferencing systems implemented during the financial year, CO₂ emissions of all work-related travel, number of work-study recruitments per region, distribution of recruitments by region, partnerships and sponsorship initiatives, supplier assessment system, rate of CSR assessment of suppliers.