The world is how we shape it

2026
Half-Year Financial Report

at 30 June 2026

www.soprasteria.com

Contents

Société Anonyme (SA) with share capital of €19,689,538
Annecy Trade and Companies Register (RCS) No. 326 820 065
Registered office: PAE Les Glaisins – Annecy-le-Vieux – 74940 Annecy (France)
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1. Business review for the six-month period

1. Business activity and key events during the first six months of the year

Rajesh Krishnamurthy, Chief Executive Officer of Sopra Steria Group, commented:

"In the second quarter of 2026, Sopra Steria confirmed the solidity of its business model, boosted by its positioning in vertical markets that offer high growth potential and are particularly sensitive to challenges surrounding digital sovereignty.

The growth momentum of our business improved with respect to Q1. This improvement, combined with our outlook for the second half of the year, has enabled us to raise our full-year target for organic revenue growth.

My first months spent at the helm of Sopra Steria have reinforced my conviction that the combination of our expertise, our clients' trust in us and our positioning in strategic markets constitutes a key competitive advantage to successfully complete the next stage in our development.

Generative and agentic AI, cybersecurity and digital sovereignty are durably reshaping our clients' needs and creating new growth opportunities. We are entering this new phase with confidence and a clear objective: stepping up our delivery capabilities to harness these changes as a powerful driver of sustainable, profitable growth."

SOPRA STERIA: RESULTS FOR H1 2026

		H1 2026			H1 2025	
		Amount	Margin	Change	Amount	Margin
Key income statement items						
Revenue	€m	2,958.9		*+4.1%*	2,843.7	
Organic growth	%	*+3.0%*				
Operating profit on business activity	€m	284.5	9.6%	*8.8%*	261.4	9.2%
Profit from recurring operations	€m	263.9	8.9%	*12.8%*	234.0	8.2%
Operating profit	€m	223.5	7.6%	*3.8%*	215.3	7.6%
Net profit attributable to the Group	€m	146.3	4.9%	*3.0%*	142.0	5.0%
Weighted average number of shares outstanding excl. treasury shares	m	19.21		*-1.4%*	19.49	
Basic earnings per share	€	7.62		*4.5%*	7.29	
Basic recurring earnings per share	€	9.44		*18.0%*	8.01	

		30/06/2026		30/06/2025
		Amount	Change	Amount
Key balance sheet items				
Net financial debt	€m	618.7	*-11.2%*	696.8
Equity attributable to the Group	€m	2,078.0	*5.6%*	1,968.6

1.1. Presentation of segment information

In light of changes to its operating model and increased central investments, Sopra Steria has decided to adjust how it allocates costs to service lines and verticals. Investments in service lines (Consulting, DPS, Cyber) and verticals (Aeronautics, Defence, Security & Space, Financial Services), which were historically assigned to the "France" reporting unit, are now allocated across all reporting units. This adjustment has no impact on the Group's operating profit on business activity.

The various reporting units' operating profit on business activity for 2025, as set out in the comments below, has been restated using the 2026 methodology to ensure comparability.

1.2. Detailed breakdown of operating performance in H1 2026

Revenue for the Group totalled €2,958.9 million, up 4.1% relative to H1 2025. After adjusting to exclude the impact of currency fluctuations (-€2.5 million) and of changes in scope (+€30.8 million relating to the consolidation of Aurexia, Neocase, Starion and Nexova), organic revenue growth came to 3.0%. The conclusion of the SFT programme, scheduled since early 2023, had a dilutive impact of 1.8 points.[1]

Excluding this impact, underlying organic growth for the Group's business activities came to 4.9%, driven in particular by Aeronautics (12%) and Defence, Security & Space (10%). The second quarter was strong, with revenue growth accelerating to 5.3%, up from 4.4% in the first quarter. This acceleration was driven by the Consulting service line; the Defence, Security & Space vertical; improving trends in Belgium and Germany; and strong performance in Human Resources Solutions and Property Management Solutions.

(1) As announced upon release of the Group's full-year results on 26 February 2026, the negative impact on each of the last three quarters of the year is expected to be slightly over 2 points.

Operating profit on business activity for the Group came to €284.5 million, up 8.8% relative to the first half of 2025. The operating margin rose to 9.6% (versus 9.2% in H1 2025).

In **France** (44% of the Group total), revenue for H1 came to €1,315.6 million. Organic growth remained high at 7.1% (7.2% in Q1; 7.1% in Q2). With the exception of the Energy & Telecoms sector, all the reporting unit's vertical markets showed positive growth. The best-performing vertical markets were the Public Sector; Transport; Aeronautics; Defence, Security & Space; and Financial Services. Operating margin on business activity stood at 9.5% for the half-year period, down relative to H1 2025 (10.2%), mainly due to a temporary increase in the subcontracting rate related to the launch of certain major projects.

In the **United Kingdom** (15% of the Group total), revenue was €454.1 million, representing organic growth of 2.5%. This growth was driven by next-generation business process services, platforms for financial services and defence, and services related to new technologies. Operating margin on business activity stood at 9.5%, showing an improvement relative to H1 2025 (8.7%).

Excluding SFT, the **Europe** reporting unit posted revenue of €971.4 million, equating to organic growth of 3.0%. Switzerland, Italy and Spain remained buoyant, as did Scandinavia, which saw accelerating growth in the second quarter. Germany and Belgium, where performance improved in the second half of the period, were relatively stable. The Netherlands continued to see a moderate contraction. These last three countries are expected to return to growth in the second half of the year. **SFT** posted revenue of €37.0 million (€85.8 million in H1 2025), in line with forecasts. In total, the **Europe** reporting unit (34% of the Group total) generated revenue of €1,008.4 million, representing an organic contraction of 2.0%. Operating margin on business activity for the Europe reporting unit stood at 9.1% (7.4% in H1 2025). Most countries contributed to this improvement, particularly Germany, as did SFT, which benefited from reversals of provisions as the programme concluded.

The **Solutions** reporting unit (6% of the Group total) posted revenue of €180.9 million, representing organic growth of 5.3%. The Human Resources Solutions business (which accounted for 65% of the reporting unit's revenue) grew by 4.3%. The Property Management Solutions business continued to see sustained growth. The operating margin for the reporting unit came to 14.0% (14.4% in H1 2025).

SOPRA STERIA: REVENUE BY REPORTING UNIT (€M / %) – Q2 2026

	Q2 2026	Q2 2025 restated[1]	Q2 2025	Organic growth	Total growth
France	665.5	621.5	605.3	+7.1%	+9.9%
United Kingdom	234.1	232.0	236.9	+0.9%	-1.2%
Europe	500.6	513.0	503.1	-2.4%	-0.5%
of which: SFT	*5.1*	*38.1*	*38.1*	*-86.6%*	*-86.6%*
Solutions	95.6	87.2	83.5	+9.6%	+14.5%
SOPRA STERIA GROUP	**1,495.7**	**1,453.7**	**1,428.8**	**+2.9%**	**+4.7%**
of which: Impact of SFT				*-2.4%*	*-2.5%*

(1) Revenue at 2026 scope and exchange rates

SOPRA STERIA: REVENUE BY REPORTING UNIT (€M / %) – H1 2026

	H1 2026	H1 2025 restated[1]	H1 2025	Organic growth	Total growth
France	1,315.6	1,228.2	1,207.9	+7.1%	+8.9%
United Kingdom	454.1	443.1	456.2	+2.5%	-0.5%
Europe	1,008.4	1,029.0	1,015.2	-2.0%	-0.7%
of which: SFT	*37.0*	*85.8*	*85.8*	*-56.9%*	*-56.9%*
Solutions	180.9	171.7	164.4	+5.3%	+10.0%
SOPRA STERIA GROUP	**2,958.9**	**2,872.0**	**2,843.7**	**+3.0%**	**+4.1%**
of which: Impact of SFT				*-1.9%*	*-1.8%*

(1) Revenue at 2026 scope and exchange rates

SOPRA STERIA: PERFORMANCE BY REPORTING UNIT – H1 2026

	H1 2026		H1 2025[1]		H1 2025 reported	
	€m	%	€m	%	€m	%
France						
Revenue	1,315.6		1,207.9		1,207.9	
Operating profit on business activity	124.4	9.5%	123.1	10.2%	110.9	9.2%
Profit from recurring operations	117.8	9.0%	112.5	9.3%	102.6	8.5%
Operating profit	106.2	8.1%	108.2	9.0%	97.8	8.1%
United Kingdom						
Revenue	454.1		456.2		456.2	
Operating profit on business activity	43.4	9.5%	39.8	8.7%	43.5	9.5%
Profit from recurring operations	37.8	8.3%	32.5	7.1%	36.1	7.9%
Operating profit	38.1	8.4%	28.7	6.3%	32.4	7.1%
Europe						
Revenue	1,008.4		1,015.2		1,015.2	
Operating profit on business activity	91.4	9.1%	74.8	7.4%	82.0	8.1%
Profit from recurring operations	83.3	8.3%	66.0	6.5%	73.2	7.2%
Operating profit	54.3	5.4%	56.7	5.6%	63.9	6.3%
Solutions						
Revenue	180.9		164.4		164.4	
Operating profit on business activity	25.3	14.0%	23.7	14.4%	25.0	15.2%
Profit from recurring operations	25.0	13.8%	22.9	13.9%	22.0	13.4%
Operating profit	25.0	13.8%	21.7	13.2%	21.2	12.9%

(1) Based on 2026 cost allocation methodology

1.3. Comments on the components of net profit for H1 2026

Profit from recurring operations came to €263.9 million, up 12.8% relative to the first half of 2025. It included a €9.5 million share-based payment expense (versus €15.9 million in H1 2025) and an €11.1 million amortisation expense on allocated intangible assets (versus €11.6 million in H1 2025).

Operating profit was €223.5 million, up 3.8%, after a net expense of €40.4 million for "Other operating income and expenses" (versus a net expense of €18.6 million in H1 2025). The share of "Other operating income and expenses" relating to the conclusion of the SFT programme in 2026 amounted to a net expense of €19.4 million for the half-year period.

The **net financial expense** was €19.7 million (versus €18.1 million in H1 2025).

The **tax expense** was €55.5 million, versus €46.7 million in H1 2025. The tax rate for the first half of the year was 27.2%. The exceptional temporary additional tax in France added around 2 points to the tax rate.

Net profit/(loss) from associates amounted to €0.0 million (compared with a €1.9 million loss in H1 2025).

Consolidated net profit came to €148.3 million (€148.6 million in H1 2025).

After deducting €2.0 million in non-controlling interests, **net profit attributable to the Group** came to €146.3 million, up 3.0% from H1 2025.

Basic earnings per share came to €7.62, up 4.5% relative to H1 2025.

1.4. Financial position at 30 June 2026

Free cash flow, which has historically been subject to a strong seasonal effect in the first half of the year, amounted to a cash outflow of €143.6 million in H1 2026 (compared with an outflow of €145.9 million in H1 2025). It included €29 million in non-recurring cash outflows (exceptional temporary additional tax in France, changes to the timing of social security contributions in Norway and restructuring in connection with SFT). Trade receivables and related accounts equated to 49.4% of revenue for the period ended 30 June, below the average of the past ten years (51.9%). Free cash flow over the first half of the year was in line with the full-year target.

Net financial debt totalled €618.7 million at 30 June 2026. This item included €102.7 million in dividend payments, €42.7 million allocated to share buybacks in H1, and outflows of €87.2 million relating to changes in scope and financial investments. At end-June 2026, net financial debt equated to 1.1x pro forma 12-month rolling EBITDA before the impact of IFRS 16, compared with 1.2x at 30 June 2025 (with the financial covenant stipulating a maximum of 3x).

On 25 June 2026,[1] Sopra Steria entered into a **Schuldschein loan agreement** totalling €300 million. This loan consists of two tranches: a five-year floating-rate tranche of €217 million and a seven-year predominantly floating-rate tranche of €83 million. This refinancing allows the Group to cover both tranches of its Euro PP bond (totalling €250 million), maturing in July 2026 and July 2027. Its successful completion extends the maturity profile of the Group's debt and diversifies its financing sources at a weighted cost of less than 4% as at the date of the agreement.

(1) Effective date of the contract: 3 July 2026.

1.5. Share buyback programme

The €150 million share buyback programme completed on 28 January 2025 resulted in the retirement of 858,163 shares (equating to 4.2% of the share capital) on 28 April 2026.

During the purchase period between 27 May and 29 July 2026, inclusive, Sopra Steria purchased 271,471 shares, or 1.4% of shares outstanding, at an average price of €147.35 per share and for a total amount of €40 million.

The shares bought back are intended to be retired. Sopra GMT, Sopra Steria Group's management holding company, will ensure it does not exceed the threshold of 30% of the voting rights of Sopra Steria Group following the retirement of repurchased shares.(1)

1.6. Workforce

At end-June 2026, taking into account recent acquisitions, the Group's **headcount**(2) stood at 51,929 people, compared with 50,304 people at 30 June 2025.

At the same date, 8,753 staff were employed at **international service centres**.

The **workforce attrition rate**(3) was 14.3% at 30 June 2026, compared with 16.1% at 30 June the previous year.

SOPRA STERIA: WORKFORCE BREAKDOWN* – 30/06/2026

	30/06/2026	30/06/2025
France	20,032	19,560
Europe	22,880	22,659
Outside Europe	264	233
International service centres	8,753	7,852
TOTAL	**51,929**	**50,304**

** Workforce excluding interns, in accordance with the CSRD*

1.7. External growth and changes in scope

On 30 April 2026, Sopra Steria announced that it had finalised the acquisitions of **Starion** and **Nexova**, creating a leading European space and cybersecurity player with a critical mass in the space sector, with revenue of over €200 million and nearly 2,000 employees. Starion and Nexova have been consolidated since 1 May 2026.

On 27 May 2026, Sopra Steria announced that it had entered into exclusive negotiations with a view to acquiring **Digital Product Simulation** to bolster its range of Product Lifecycle Management (PLM) solutions. This transaction would strengthen the Group's expertise in digital engineering and round out its end-to-end range of PLM solutions, notably in simulation and the Dassault Systèmes 3DEXPERIENCE® platform. The acquisition of this business, which generated approximately €12 million(4) in revenue on an IFRS basis in 2025, is expected to be finalised in the near future.

On 28 May 2026, Sopra Steria announced that it had entered into exclusive negotiations with a view to acquiring the **Manufacturing Engineering** business from **Daher Industrial Services** to bolster its expertise in aerospace engineering. The business posted revenue of more than €42 million in 2025, primarily generated with Airbus, which it has served as a long-standing strategic partner since 1995. This acquisition is expected to be finalised in the second half of 2026.

On 9 July 2026, Sopra Steria acquired **Uavia**, which has around 20 employees and specialises in drone operation, control and automation solutions for industrial inspection, monitoring of sensitive sites, management of critical infrastructure and public safety.

(1) *In order to avoid exceeding said threshold, prior to the retirement of shares, Sopra GMT will reduce the number of voting rights that it holds in Sopra Steria Group by converting shares to bearer shares.*
(2) *Workforce excluding interns, in accordance with the requirements of the CSRD.*
(3) *Attrition rate including top performers who left less than six months after they were recruited, in accordance with the requirements of the CSRD.*
(4) *Non-IFRS revenue came to around €17 million, including nearly €6.3 million from software distribution. In accordance with IFRS 15, when Sopra Steria acts as an agent, only the net commission is recognised in revenue in the consolidated financial statements.*

2. Risk factors and related-party transactions

2.1. Risk factors

The main risk factors are of the same nature as those presented in Chapter 2, Section 1 (pages 42 to 50) of the 2025 Universal Registration Document filed with the *Autorité des Marchés Financiers* (AMF) on 13 March 2026, available on the Company's website: https://www.soprasteria.com. As at the date of this report, no significant risk factors other than those mentioned in the 2025 Universal Registration Document had been identified.

The most significant risks specific to Sopra Steria are set out below by category and in decreasing order of criticality (based on the crossover between likelihood of occurrence and the estimated extent of their severity), taking account of implemented mitigation measures.

This presentation of residual risks is not intended to show all of Sopra Steria's risks. The assessment of this order of materiality may be changed at any time, in particular due to the emergence of new external factors, changes in operations or a change in the effects of risk management measures.

For each risk, a description is provided in Chapter 2, Section 1 (pages 42 to 50) of the 2025 Universal Registration Document explaining in what ways it could affect Sopra Steria as well as the risk management measures put in place, such as governance, policies, procedures and checks and dedicated action plans.

The table below shows the results of this assessment in terms of residual materiality on a scale of three levels, from least material (●) to most material (●●●).

Category/Risk	Residual materiality	Page in the 2025 Universal Registration Document
Risks related to strategy and external factors		
Ability to offer appropriate, adapted solutions	●●●	44
Acquisitions	●●	44
Loss of business from a major client or vertical	●●	45
Attacks on reputation	●	45
Risks related to operational activities		
Repercussions of major external crisis	●●●	46
Cybersecurity, protection of systems and data [1]	●●	47
Pre-sales and delivery of projects and managed/operated services	●●	48
Risks related to human resources		
Attracting talent [1]	●●	49
Skills development and retention of key personnel [1]	●●	49-50
Risks related to regulatory requirements		
Compliance [1]	●	50

(1) See Chapter 4, "Sustainability Report" of the 2025 Universal Registration Document for more information

2.2. Related-party transactions

These transactions are discussed in Note 15 to the condensed consolidated financial statements in this report (page 34).

3. Financial targets for 2026

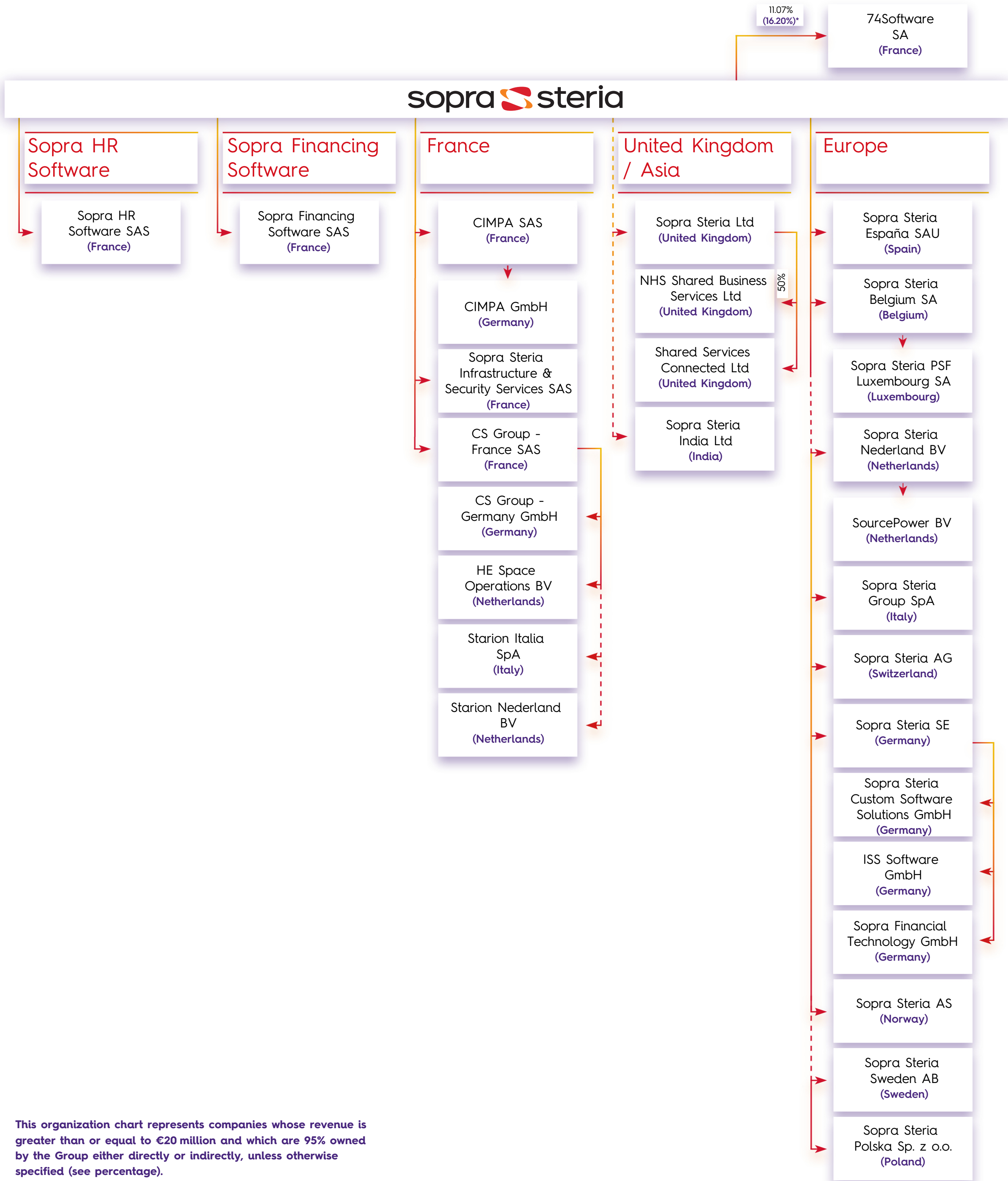
Based on growth achieved in the first half of 2026 and the outlook for the second half of the year, Sopra Steria has raised its full-year target for organic revenue growth. The Group's other targets for 2026 are confirmed:

- Organic revenue growth of between 2.0% and 2.5% (compared with between 1.0% and 2.0% previously), including a non-recurring dilutive impact of around 2 points arising from the conclusion of the SFT programme
- Operating margin on business activity of at least 9.5%
- Free cash flow of around 5% of revenue

4. Events subsequent to the period-end, 30 June 2026

No subsequent events occurred after the end of the first half of 2026, with the exception of the Schuldschein refinancing mentioned in Note 12.3 and the acquisition of Digital Product Simulation mentioned in Note 2.2 of the Chapter 2 of this document.

5. Simplified Group structure at 30 June 2026



This organization chart represents companies whose revenue is greater than or equal to €20 million and which are 95% owned by the Group either directly or indirectly, unless otherwise specified (see percentage).

(*) Exercisable voting rights

Owned directly

Owned indirectly

Annex/Glossary

- **Restated revenue**: Revenue for the prior year, expressed on the basis of the scope and exchange rates for the current year.
- **Organic revenue growth**: Increase in revenue between the period under review and restated revenue for the same period in the prior financial year.
- **EBITDA**: This measure, as defined in the Universal Registration Document, is equal to "Consolidated operating profit on business" activity after adding back depreciation, amortisation and provisions included in "Operating profit on business activity".
- **Operating profit on business activity**: This measure, as defined in the Universal Registration Document, is equal to "Profit from recurring operations" adjusted to exclude the share-based payment expense for stock options and free shares and charges to amortisation of allocated intangible assets.
- **Profit from recurring operations**: This measure is equal to "Operating profit" before "Other operating income and expenses", which includes any particularly significant items of operating income and expense that are unusual, abnormal, infrequent or not foreseeable, presented separately in order to give a clearer picture of performance based on ordinary activities.
- **Basic recurring earnings per share**: This measure is equal to "Basic earnings per share" before "Other operating income and expenses" net of tax.
- **Free cash flow**: Free cash flow is defined as "Net cash from operating activities"; less investments (net of disposals) in property, plant and equipment, and intangible assets; less lease payments; less net interest paid; and less additional contributions to address any deficits in defined-benefit pension plans.
- **Downtime**: Number of days between two contracts (excluding training, sick leave, other leave and pre-sales) divided by the total number of business days.

2. Condensed consolidated interim financial statements

Consolidated statement of net income

(in millions of euros)	Notes	H1 2026	H1 2025
Revenue	**4.1**	**2,958.9**	**2,843.7**
Staff costs	5.1	-1,918.6	-1,839.6
External expenses and purchases		-676.5	-657.9
Taxes and duties		-20.9	-15.4
Depreciation, amortisation, provisions and impairment		-59.2	-84.1
Other current operating income and expenses		0.7	14.7
Operating profit on business activity		**284.5**	**261.4**
as % of revenue		9.6%	9.2%
Expenses related to stock options and related items	5.4	-9.5	-15.9
Amortisation of allocated intangible assets		-11.1	-11.6
Profit from recurring operations		**263.9**	**234.0**
as % of revenue		8.9%	8.2%
Other operating income and expenses	4.2	-40.4	-18.6
Operating profit		**223.5**	**215.3**
as % of revenue		7.6%	7.6%
Cost of net financial debt	12.1.1	-8.2	-10.4
Other financial income and expenses	12.1.2	-11.5	-7.6
Tax expense	6	-55.5	-46.7
Net profit/(loss) from associates		-0.0	-1.9
Net profit from continuing operations		**148.3**	**148.6**
Net profit/(loss) from discontinued operations		-	-
Consolidated net profit		**148.3**	**148.6**
as % of revenue		5.0%	5.2%
Non-controlling interests		2.0	6.6
NET PROFIT ATTRIBUTABLE TO THE GROUP		**146.3**	**142.0**
as % of revenue		4.9%	5.0%
EARNINGS PER SHARE *(in euros)*	**Notes**		
Basic earnings per share	14.2	7.62	7.29
Diluted earnings per share	14.2	7.59	7.21

Consolidated statement of comprehensive income

(in millions of euros)	Notes	H1 2026	H1 2025
Consolidated net profit		**148.3**	**148.6**
Other comprehensive income:			
Actuarial gains and losses on pension plans	5.3	-2.0	-10.6
Tax impact		-0.2	-1.4
Related to associates		-	-
Change in fair value of financial assets (non-consolidated securities)	7.1	-20.5	41.8
Subtotal of items not reclassifiable to profit or loss		**-22.7**	**29.7**
Translation differences		15.0	-46.6
Change in net investment hedges		-3.4	9.5
Tax impact on net investment hedges		1.0	-2.8
Change in cash flow hedges		0.3	-19.4
Tax impact on cash flow hedges		0.2	4.9
Related to associates		-	-
Subtotal of items reclassifiable to profit or loss		**13.1**	**-54.5**
Other comprehensive income, total net of tax		**-9.6**	**-24.7**
COMPREHENSIVE INCOME		**138.7**	**123.8**
Non-controlling interests		2.4	4.6
Attributable to the Group		**136.3**	**119.3**

Consolidated statement of financial position

ASSETS *(in millions of euros)*	**Notes**	**30/06/2026**	**31/12/2025**
Goodwill	8.1	2,466.7	2,375.6
Intangible assets	8.2	219.8	233.6
Property, plant and equipment	8.2	137.1	125.8
Right-of-use assets		430.2	385.1
Equity-accounted investments	10	1.0	1.0
Other non-current assets	7.1	241.7	226.1
Retirement benefits and similar obligations	5.3	27.2	26.5
Deferred tax assets		105.2	104.6
Non-current assets		**3,628.8**	**3,478.3**
Trade receivables and related accounts	7.2	1,461.6	1,290.1
Other current assets		433.0	394.4
Cash and cash equivalents		270.4	511.8
Current assets		**2,165.1**	**2,196.3**
Assets held for sale		-	-
TOTAL ASSETS		**5,793.9**	**5,674.6**

LIABILITIES AND EQUITY *(in millions of euros)*	**Notes**	**30/06/2026**	**31/12/2025**
Share capital		19.7	20.5
Share premium		531.5	531.5
Consolidated reserves and other reserves		1,526.9	1,536.7
Equity attributable to the Group		**2,078.0**	**2,088.8**
Non-controlling interests		**61.8**	**59.0**
TOTAL EQUITY	**14.1**	**2,139.8**	**2,147.7**
Financial debt – Non-current portion	12.2	467.0	520.5
Lease liabilities – Non-current portion		401.3	327.3
Deferred tax liabilities		44.1	45.1
Retirement benefits and similar obligations	5.3	200.9	201.4
Non-current provisions	11.1	47.9	45.3
Other non-current liabilities	7.4	21.2	24.8
Non-current liabilities		**1,182.4**	**1,164.3**
Financial debt – Current portion	12.2	422.1	238.1
Lease liabilities – Current portion		102.8	99.2
Current provisions	11.1	43.3	61.7
Trade payables and related accounts		388.1	349.2
Other current liabilities	7.5	1,515.4	1,614.5
Current liabilities		**2,471.7**	**2,362.6**
Liabilities held for sale		0.0	-
TOTAL LIABILITIES		**3,654.1**	**3,526.9**
TOTAL LIABILITIES AND EQUITY		**5,793.9**	**5,674.6**

Consolidated statement of changes in equity

(in millions of euros)	Share capital	Share premium	Treasury shares	Consolidated reserves and retained earnings	Other comprehensive income	Total attributable to the Group	Non-controlling interests	Total
AT 31/12/2024	**20.5**	**531.5**	**-210.9**	**1,589.0**	**-2.7**	**1,927.4**	**57.1**	**1,984.5**
Share capital transactions	-	-	-	-	-	-	-	-
Share-based payments	-	-	-	11.3	-	11.3	0.6	11.9
Transactions in treasury shares	-	-	-4.5	-2.1	-	-6.6	-	-6.6
Ordinary dividends	-	-	-	-90.2	-	-90.2	-	-90.2
Changes in scope	-	-	-	-	-	-	-	-
Other movements	-	-	-	-2.7	10.2	7.4	-0.8	6.6
Shareholder transactions	**-**	**-**	**-4.5**	**-83.7**	**10.2**	**-78.1**	**-0.3**	**-78.3**
Net profit for the period	-	-	-	142.0	-	142.0	6.6	148.6
Other comprehensive income	-	-	-	-	-22.7	-22.7	-2.0	-24.7
Comprehensive income for the period	**-**	**-**	**-**	**142.0**	**-22.7**	**119.3**	**4.6**	**123.8**
AT 30/06/2025	**20.5**	**531.5**	**-215.5**	**1,647.3**	**-15.2**	**1,968.6**	**61.4**	**2,030.0**
Share capital transactions	-	-	-	-	-	-	-	-
Share-based payments	-	-	-	3.6	-	3.6	0.0	3.6
Transactions in treasury shares	-	-	32.1	-27.0	-	5.1	-	5.1
Ordinary dividends	-	-	-	0.0	-	0.0	-2.4	-2.4
Changes in scope	-	-	-	-	-	-	-	-
Other movements	-	-	-	-0.9	1.9	0.9	0.0	0.9
Shareholder transactions	**-**	**-**	**32.1**	**-24.3**	**1.9**	**9.7**	**-2.3**	**7.3**
Net profit for the period	-	-	-	154.8	-	154.8	0.8	155.6
Other comprehensive income	-	-	-	-	-44.4	-44.4	-0.9	-45.2
Comprehensive income for the period	**-**	**-**	**-**	**154.8**	**-44.4**	**110.5**	**-0.1**	**110.4**
AT 31/12/2025	**20.5**	**531.5**	**-183.3**	**1,777.8**	**-57.7**	**2,088.8**	**59.0**	**2,147.7**
Share capital transactions	-0.9	-	150.0	-151.0	-	-1.8	-	-1.8
Share-based payments	-	-	-	7.9	-	7.9	0.4	8.3
Transactions in treasury shares	-	-	-47.7	-2.6	-	-50.4	-	-50.4
Ordinary dividends	-	-	-	-102.7	-	-102.7	-	-102.7
Changes in scope	-	-	-	-	-	-	-	-
Other movements	-	-	-	0.0	-0.0	0.0	-0.0	0.0
Shareholder transactions	**-0.9**	**-**	**102.3**	**-248.4**	**-0.0**	**-147.0**	**0.4**	**-146.6**
Net profit for the period	-	-	-	146.3	-	146.3	2.0	148.3
Other comprehensive income	-	-	-	-	-10.0	-10.0	0.4	-9.6
Comprehensive income for the period	**-**	**-**	**-**	**146.3**	**-10.0**	**136.3**	**2.4**	**138.7**
AT 30/06/2026	**19.7**	**531.5**	**-81.1**	**1,675.6**	**-67.7**	**2,078.0**	**61.8**	**2,139.8**

Consolidated cash flow statement

(in millions of euros)	Notes	H1 2026	H1 2025
Consolidated net profit (including non-controlling interests)		**148.3**	**148.6**
Net additions to depreciation, amortisation and provisions		77.0	71.8
Unrealised gains and losses related to changes in fair value		0.6	8.7
Expenses and income related to stock options and related items		8.3	11.9
Gain/(loss) on disposal		-1.5	-3.2
Share of net profit/(loss) of equity-accounted companies		0.0	1.9
Cost of net financial debt (including cost related to lease liabilities)	12.1.1	16.5	16.7
Dividends from non-consolidated securities		-0.0	-0.0
Tax expense	6	55.5	46.7
Cash from operations before change in working capital requirement (A)		**304.7**	**303.1**
Tax paid (B)		-48.5	-23.2
Change in operating working capital requirement (C)		-294.3	-321.2
Net cash from/(used in) operating activities (D) = (A+B+C)		**-38.1**	**-41.2**
Purchase of property, plant and equipment and intangible assets		-36.8	-32.5
Proceeds from sale of property, plant and equipment and intangible assets		0.1	3.6
Purchase of financial assets		-6.0	-2.6
Proceeds from sale of financial assets		-	0.6
Cash impact of changes in scope		-74.1	-19.2
Dividends received (equity-accounted companies, non-consolidated securities)		0.0	0.0
Proceeds from/(Payments on) loans and advances granted		0.9	0.9
Net interest received		3.1	3.1
Net cash from/(used in) investing activities (E)		**-112.8**	**-46.2**
Proceeds from shareholders for capital increases		-0.0	0.0
Purchase and sale of treasury shares		-42.7	-50.1
Dividends paid to shareholders of the parent company		-102.7	-90.2
Dividends paid to the minority interests of consolidated companies		-0.0	-0.0
Proceeds from/(Payments on) borrowings	13.1	120.8	35.0
Lease payments		-56.4	-61.2
Net interest paid (excluding interest on lease liabilities)		-9.6	-13.6
Additional contributions related to defined-benefit pension plans		-4.1	-4.0
Other cash flows relating to financing activities		0.4	0.4
Net cash from/(used in) financing activities (F)		**-94.3**	**-183.7**
Impact of changes in foreign exchange rates (G)		4.2	-5.3
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G)		**-240.9**	**-276.5**
Opening cash position		511.3	422.9
Closing cash position		270.3	146.4

Notes to the condensed consolidated interim financial statements

NOTE 1 OVERVIEW OF MAIN ACCOUNTING POLICIES

The Group's condensed consolidated interim financial statements for the six-month period ended 30 June 2026 were approved by the Board of Directors at its meeting held on 28 July 2026.

1.1. Basis of preparation

The consolidated financial statements for the period ended 30 June 2026 were prepared in accordance with IAS 34 "Interim Financial Reporting", part of the International Financial Reporting Standards (IFRSs) published by the International Accounting Standards Board (IASB) as adopted in the European Union and available online at https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/financial-reporting_en.

The accounting policies used to prepare the condensed consolidated financial statements for the six-month period ended 30 June 2026 were the same as those used in the consolidated financial statements for the year ended 31 December 2025 and described in Chapter 5, Note 1 of the 2025 Universal Registration Document (filed on 13 March 2026 with the Autorité des Marches Financiers (AMF) under No. D.25-0097, available on the Group's website: https://www.soprasteria.com), with the exception of the new standards and interpretations applicable to accounting periods beginning on or after 1 January 2026, presented in Note 1.2.

1.2. Application of new standards and interpretations

1.2.1. New mandatory standards and interpretations

New standards and amendments to existing standards adopted by the European Union, the application of which is mandatory for accounting periods beginning on or after 1 January 2026, mainly concern "Amendments to IFRS 9 and IFRS 7 – Amendments to the Classification and Measurement of Financial Instruments". These clarify the date of recognition and derecognition of financial assets and liabilities. Their application does not have a material impact on the Group's consolidated financial statements.

Amendments to IFRS 9 and IFRS 7 – "Contracts Referencing Nature-dependent Electricity" do not have any impact on the Group's consolidated financial statements.

1.2.2. Standards and interpretations published by the IASB but not applied early

The application of IFRS 18 "Presentation and Disclosure in Financial Statements" is mandatory for accounting periods beginning on or after 1 January 2027 and may be applied early from 1 January 2026. This standard notably introduces a significant change in the presentation of the income statement; new information to be disclosed in the notes to the financial statements, notably concerning performance measures; and more limited changes to the cash flow statement and the balance sheet.

The Group is still in the process of evaluating the main changes resulting from the application of these new rules.

In parallel, the Group is involved in discussions as a member of Numeum (the employers' association for digital professionals in France) to identify issues raised by the application of the new standard and determine how to present operational performance.

1.3. Material estimates and accounting judgments

The preparation of the interim financial statements entails the use of estimates and assumptions in measuring certain consolidated assets and liabilities, as well as certain income statement items. Group management is also required to exercise judgment in the application of its accounting policies.

Such estimates and judgments, which are continually updated, are based both on historical information and on a reasonable anticipation of future events according to the circumstances. However, given the uncertainty implicit in assumptions as to future events, the related accounting estimates may differ from the ultimate actual results.

The main assumptions and estimates that may leave scope for material adjustments to the carrying amounts of assets and liabilities in the subsequent period are as follows:

- revenue recognition, in particular relating to solution-building contracts (see Note 4.1);
- post-employment benefits for staff (see Note 5.3);
- measurement of deferred tax assets;
- the recoverable amount of property, plant and equipment and intangible assets, and of goodwill in particular (see Note 8);
- lease terms and the measurement of right-of-use assets and lease liabilities (see Note 9);
- provisions for contingencies (see Note 11).

These accounting judgments and estimates take into account the trajectory for reducing GHG emissions and, in particular, the process of transitioning the Group's activities towards meeting the Climate Neutral Now programme's goal of climate neutrality. This trajectory is reflected in particular in the conditions of one of its credit facilities (see Note 12) and its most recent free performance share plans (see Note 5).

NOTE 2 SCOPE OF CONSOLIDATION

2.1. Main acquisitions

On 30 April 2026, the Group acquired 100% control over Starion and Nexova, as well as their subsidiaries. This acquisition was carried out via its subsidiary CS Group France SAS. Starion is a European specialist in systems engineering for space, defence and critical infrastructure. Nexova is a recognised cybersecurity operator. This acquisition is aimed at creating a leading European industrial-scale player in sovereign and secure digital services for the space and cybersecurity sectors.

The purchase price allocation at 30 June 2026 is provisional and the measurement of assets acquired and liabilities assumed is in progress. At this stage, goodwill amounting to €78.8 million has been recognised as at 30 June 2026. It is taken into account in Note 8.1.1.

Revenue generated by these entities during the period since their acquisition (i.e. two months) amounted to €16.9 million.

2.2. Other changes in scope

No other material changes in scope took place in the first half of 2026.

The Group has announced that it has entered into exclusive negotiations for its Cimpa SAS subsidiary in France to buy Digital Product Simulation, a digital engineering consulting firm specialising in design and simulation for industrial product development. The effective takeover date has been set at 31 July 2026.

The Group has also announced the proposed acquisition of the Manufacturing Engineering business from Daher Industrial Services, a subsidiary of the Daher group. This deal will expand the Group's expertise in aerospace engineering. The takeover is expected to be completed in the second half of the year.

NOTE 3 SEGMENT INFORMATION

3.1. Results by reporting unit

	France		United Kingdom		Europe		Solutions		Total: Group	
(in millions of euros)	H1 2026	H1 2025	H1 2026	H1 2025	H1 2026	H1 2025	H1 2026	H1 2025	H1 2026	H1 2025
Revenue	**1,315.6**	**1,207.9**	**454.1**	**456.2**	**1,008.4**	**1,015.2**	**180.9**	**164.4**	**2,958.9**	**2,843.7**
Staff costs	-867.7	-834.4	-249.2	-260.7	-696.6	-671.5	-105.0	-73.0	-1,918.6	-1,839.6
External expenses and purchases	-309.5	-280.5	-134.7	-136.4	-198.2	-223.7	-34.2	-17.3	-676.5	-657.9
Operating profit on business activity	**124.4**	**123.1**	**43.4**	**39.8**	**91.4**	**74.8**	**25.3**	**23.7**	**284.5**	**261.4**
% of revenue	9.5%	10.2%	9.5%	8.7%	9.1%	7.4%	14.0%	14.4%	9.6%	9.2%
Profit from recurring operations	**117.8**	**112.5**	**37.8**	**32.5**	**83.3**	**66.0**	**25.0**	**22.9**	**263.9**	**234.0**
% of revenue	9.0%	9.3%	8.3%	7.1%	8.3%	6.5%	13.8%	13.9%	8.9%	8.2%
Operating profit	**106.2**	**108.2**	**38.1**	**28.7**	**54.3**	**56.7**	**25.0**	**21.7**	**223.5**	**215.3**
% of revenue	8.1%	9.0%	8.4%	6.3%	5.4%	5.6%	13.8%	13.2%	7.6%	7.6%

In 2026, the Group conducted a review of the corporate expenses borne by the Sopra Steria Group parent company, and specifically overheads related to the verticals and Group service lines. These expenses had historically been borne by the "France" reporting unit by default. However, as these expenses benefit all the Group's operating entities, Executive Management decided in 2026 to allocate them accordingly to each entity.

To facilitate the comparison of operating performance between 2025 and 2026, the figures for the first half of 2025 have been restated using the same approach. The 2025 column in the above table shows the restated figures for each reporting unit. The total remains the same. The data as reported for the first half of 2025 can be viewed in the Half-Year Financial Report made available online on 28 July 2025 in Chapter 2, Note 3.1, "Results by reporting unit" on page 20.

3.2. Revenue by geographic area

(in millions of euros)	France	United Kingdom	Other European countries and other regions	TOTAL
H1 2025	1,270.5	460.3	1,112.9	2,843.7
H1 2026	**1,384.4**	**459.9**	**1,114.7**	**2,958.9**

The above breakdown is based on geographic area and does not represent the reporting units presented in Note 3.1.

NOTE 4 OPERATING PROFIT

4.1. Breakdown of revenue by reporting unit

(in millions of euros)	H1 2026		H1 2025	
France	1,315.6	44.5%	1,207.9	42.5%
United Kingdom	454.1	15.3%	456.2	16.0%
Europe	1,008.4	34.1%	1,015.2	35.7%
Solutions	180.9	6.1%	164.4	5.8%
TOTAL REVENUE	**2,958.9**	**100.0%**	**2,843.7**	**100.0%**

Revenue mainly consists of services recognised on a percentage-of-completion basis.

4.2. Other non-current operating income and expenses

(in millions of euros)	H1 2026	H1 2025
Expenses arising from business combinations (fees, commissions, etc.)	-1.7	-0.6
Net restructuring and reorganisation costs	-29.2	-18.9
▪ Separation costs	-25.4	-19.6
▪ Integration and reorganisation of activities	-3.8	0.7
Asset impairment	-	-0.9
Other operating expenses	-9.5	1.7
Total other operating expenses	**-40.4**	**-18.7**
Other operating income	-	0.0
Total other operating income	**-**	**0.0**
TOTAL	**-40.4**	**-18.6**

In the first half of 2026, “Other operating income and expenses” mainly consisted of resource adaptation expenses in Germany, Scandinavia, Belgium/Luxembourg and the Netherlands (amounting to €17.0 million, €3.9 million, €1.7 million and €1.4 million, respectively). In Germany, this expense mainly arose from the scheduled conclusion of the SFT programme. It also included, for the same programme, business reorganisation costs consisting of a €3.0 million impairment loss recognised on right-of-use assets.

“Other operating expenses” included the cost of resolving a major client dispute concerning the business activities previously conducted under the responsibility of Sopra Banking Software. It amounted to €7.1 million.

In the first half of 2025, “Other operating income and expenses” mainly consisted of resource adaptation expenses in France, Germany, the United Kingdom and Belgium/Luxembourg (amounting to €5.9 million, €3.5 million, €2.4 million and €3.2 million, respectively).

NOTE 5 EMPLOYEE BENEFITS

5.1. Staff costs

(in millions of euros)	H1 2026	H1 2025
Wages and salaries	-1,427.1	-1,378.8
Social security contributions	-474.2	-448.0
Net expense for post-employment and similar benefit obligations	-17.3	-12.8
TOTAL	**-1,918.6**	**-1,839.6**

5.2. Workforce

Workforce at period-end	H1 2026	H1 2025
France	20,032	19,560
International	31,897	30,744
TOTAL	**51,929**	**50,304**

Average workforce	H1 2026	H1 2025
France	19,897	19,620
International	31,196	30,569
TOTAL	**51,093**	**50,189**

5.3. Retirement benefits and similar obligations

Retirement benefits and similar obligations break down as follows:

(in millions of euros)	30/06/2026	31/12/2025
Post-employment benefit assets	-27.2	-26.5
Post-employment benefit liabilities	182.2	184.7
Net post-employment benefits	**155.0**	**158.2**
Other long-term employee benefits	18.7	16.7
TOTAL	**173.7**	**174.9**

Post-employment benefits mainly concern the Group's obligations towards its employees to provide retirement bonuses in France and defined-benefit pension plans in the United Kingdom and Germany. For marginal amounts, they also include end-of-contract bonuses in some other countries, as well as defined-benefit plans in the Netherlands and Belgium.

The net liability in respect of retirement benefits and similar obligations was estimated based on the most recent valuations available as at the close of the preceding financial year, with the exception, in France, of retirement bonus payments recognised over the period, which were deducted from the liability. The financial and demographic assumptions used for the valuation of the liability in the United Kingdom were fully updated. The others were not adjusted, since the discount rates determined at 30 June 2026 were very similar to those used for the projections at 31 December last year.

In the first half of 2026, net liabilities arising from the main post-employment benefit plans changed as follows:

(in millions of euros)	Defined-benefit pension funds – United Kingdom	Retirement bonuses – France	Defined-benefit pension funds – Germany	Other	Total
Net liability/(asset) at 1 January 2026	**-17.9**	**136.8**	**38.0**	**1.3**	**158.2**
Net expense recognised in the income statement	-0.2	6.9	0.8	-0.0	7.5
▪ Operating charges for service cost	0.6	4.2	0.1	-0.0	4.9
▪ Net interest expense	-0.9	2.7	0.8	0.0	2.6
Net expense recognised in "Other comprehensive income"	2.0	-	-	-	2.0
▪ Return on plan assets	23.6	-	-	-	23.6
▪ Experience adjustments	8.4	-	-	-	8.4
▪ Impact of changes in financial assumptions	-29.6	-	-	-	-29.6
▪ Impact of limits set on assets	-0.4	-	-	-	-0.4
Contributions	-4.7	0.0	-	-	-4.7
▪ Employer contributions	-4.7	-	-	-	-4.7
▪ Employee contributions	-	0.0	-	-	0.0
Benefits provided	-	-6.2	-1.2	-	-7.5
Exchange differences	-0.2	0.0	-	0.0	-0.2
Changes in scope	-	-	-	-	-
Other movements	-	-0.3	-	-	-0.3
NET LIABILITY/(ASSET) AT 30 JUNE 2026	**-21.1**	**137.1**	**37.6**	**1.2**	**155.0**

5.4. Expenses related to stock options and related items

5.4.1. Free performance share plan

At its meeting on 26 May 2026, Sopra Steria Group's Board of Directors made use of the authorisation given by Resolution 24 adopted at the Combined General Meeting of 20 May 2026 and voted to set up a long-term incentive (LTI) plan covering a total of 158,000 rights to performance shares. The Board of Directors made these rights to shares subject to a condition of continued employment, financial performance conditions and CSR performance conditions.The condition of continued employment will be verified at 30 June 2029. Achievement of performance conditions and CSR conditions will be measured, for each of the three financial years (2026, 2027 and 2028), by calculating the weighted average of the following:

- Level of achievement of annual targets for financial performance (accounting for 80% of grant conditions). The criteria relate to organic growth in consolidated revenue, operating profit on business activity (expressed as a percentage of revenue) and consolidated net cash flow (free cash flow).
- Level of achievement of annual targets for CSR criteria (accounting for 20% of grant conditions). These criteria include targets for bringing more women into senior management positions, taking into account the proportion of women in the Group's senior management positions (defined as the two highest management levels of the organisation). They also include targets for reducing the Group's annual greenhouse gas emissions.

In addition, at its meeting on 20 May 2026, Sopra Steria Group's Board of Directors voted to award a retention bonus to Chief Executive Officer Rajesh Krishnamurthy, in the form of an exceptional award of rights to Sopra Steria Group shares in five years, intended to align interests upon his assumption of duties. This award comprises 5,000 rights to free performance shares subject to the change in Sopra Steria Group's share price matching or outperforming the average change in share price of ten tech-sector companies forming a benchmark sample over the period covering financial years 2026-2030. These rights will be forfeited in the event of departure or a change of role before the required period of service has been completed.

The expense recognised in the first half of 2026 in respect of the various long-term incentive (LTI) plans in force broke down as follows:

- 2026 plan: -€0.5 million;
- 2025 plan: -€1.8 million;
- 2023 plan: -€1.6 million.

5.4.2. Employee share ownership plan

In the United Kingdom, the Share Incentive Plan continued and incurred an expense of €0.8 million in the first half of 2026. In addition, during the same period, 5,607 eligible employees in the UK received an exceptional allocation of 5 shares each. This incurred an expense of €3.6 million.

NOTE 6 CORPORATE INCOME TAX EXPENSE

(in millions of euros)	H1 2026	H1 2025
Current tax	-54.9	-33.6
Deferred tax	-0.5	-13.1
TOTAL	**-55.5**	**-46.7**

In the first half of 2026, the Group's effective tax rate was 27.2%, compared with an effective tax rate of 23.7% recognised in the first half of 2025. In France, in 2026 (as in 2025), "Current tax" included the impact of the exceptional corporate income surtax on large companies for €4.9 million (€1.8 million in the first half of 2025), of which €3.1 million was based on 2025 income.

Lastly, the international tax reform and the Pillar Two model did not have an impact on the tax expense for the period.

NOTE 7 COMPONENTS OF THE WORKING CAPITAL REQUIREMENT AND OTHER FINANCIAL ASSETS AND LIABILITIES

These items include other non-current financial assets, trade receivables and related accounts, other current assets, other non-current liabilities, trade payables and other current liabilities.

7.1. Other non-current financial assets

(in millions of euros)	30/06/2026	31/12/2025
Non-consolidated securities	148.1	163.5
Other loans and receivables	92.7	61.7
Derivatives	0.9	0.9
TOTAL	**241.7**	**226.1**

The value of the 11.07% stake in 74Software came to €117.3 million at 30 June 2026 (€136.7 million at 31 december 2025).

In addition, at 30 June 2026 "Other loans and receivables" included €43.6 million in R&D tax credit receivables in France and €30.1 million in sublease financial receivables (see Note 9).

7.2. Trade receivables and related accounts

(in millions of euros)	30/06/2026	31/12/2025
Trade receivables – Gross value	767.0	765.0
Impairment of trade receivables	-9.3	-10.2
Trade receivables – Carrying amount	**757.7**	**754.8**
Customer contract assets	703.9	535.3
TOTAL	**1,461.6**	**1,290.1**

Compared to their level at 30 June 2026, "Customer contract assets" amounted to €713.2 million at 30 June 2025 and €535.3 million at 31 December 2025.

The change relative to 31 December 2025 (an increase of 31.5%) reflected normal seasonal changes: as observed 11 years, the average change between 31 December and 30 June the following year was an increase of 38.0%.

Moreover, at 30 June 2026 "Customer contract assets" accounted for 23.8% of revenue, compared with an average of 25.5% for the same ratio over the previous 11 interim periods.

The quality of receivables remained stable, reflecting the Group's key accounts policy. The proportion of impairment losses remained negligible relative to the total amount of "Trade receivables", as in previous periods.

In addition, provisions for contingencies related to client risks, project risks and losses on contracts (see Note 11.1) relative to the total amount of "Trade receivables and related accounts" were marginal, amounting to 3.1%, compared with the 3.0% at 31 December in the previous 11 financial years.

7.3. Other current assets

No significant events had an impact on "Other current assets" at 30 June 2026. The balance of this item is presented in Note 13.2.

7.4. Other non-current liabilities

(in millions of euros)	30/06/2026	31/12/2025
Other liabilities – Non-current portion	9.7	12.5
Derivatives	11.6	12.3
TOTAL	**21.2**	**24.8**

"Other non-current liabilities" included the Group's funding obligations in corporate venture funds, for €6.4 million.

7.5. Other current liabilities

On 26 May 2026, the Group entrusted an investment services provider with carrying out a €40 million share buyback. The shares bought back under this programme will be retired. A €40.0 million liability was recognised in "Other liabilities" at the date on which it arose. The amount of this liability decreases as shares are bought back to be retired. At 30 June 2026, it came to €9.5 million.

In addition, "Customer contract liabilities" came to €413.4 million at 30 June 2026 (€491.0 million at 31 December 2025). This equated to 14.0% of revenue. In the ten previous financial years, "Customer contract liabilities" amounted to 14.7% of revenue at 30 June, a ratio of 7.7% based on full-year figures at 31 December.

No other significant events had an impact on "Other current liabilities" at 30 June 2026. The balance of this item is presented in Note 13.2.

NOTE 8 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

8.1. Goodwill

8.1.1. Statement of changes in goodwill

Movements in the first half of 2026 were as follows:

(in millions of euros)	01/01/2026	Acquisitions	Impairment	Translation adjustments	Other movements	30/06/2026
France	900.6	78.8	-	-	-	979.4
United Kingdom	591.9	-	-	7.4	-	599.3
Europe [(1)]	825.6	-	-	4.4	-	829.9
Solutions [(2)]	57.5	-	-	-	-	58.0
TOTAL	**2,375.6**	**78.8**	**-**	**11.7**	**-**	**2,466.7**

(1) *"Europe" comprises the following CGUs, which are tested separately: Germany, Scandinavia, Spain, Italy, Switzerland, Belux, the Netherlands and Sopra Financial Technology.*

(2) *"Solutions" comprises the following CGUs, which are tested separately: HR Software and Sopra Solutions.*

8.1.2. Impairment testing

At 30 June 2026, the Group had not identified any indication of impairment.

8.2. Property, plant and equipment and intangible assets

The main changes in "Property, plant and equipment and intangible assets" arose from ordinary activities. No significant events took place during the half-year period. In addition, there were no development costs recognised as intangible assets in the first half of 2026 (as in 2025).

"Software acquired and other intangible assets" came to €79.3 million at 30 June (€82.0 million at 31 December 2025). This item primarily includes the cost of building new business process services (BPO) platforms in the United Kingdom, particularly in the fields of defence and healthcare.

NOTE 9 LEASES

In the first half of 2026, the Group began subletting several of its locations, mainly in France, for sublease terms equivalent to the remaining terms of the headleases and subject to identical terms and conditions. These leases, qualified as finance leases, led to the recognition of an asset in the balance sheet under "Financial receivables" (see Note 7.1, "Other non-current financial assets") to replace the corresponding right-of-use assets. These transactions generated €1.6 million in non-recurring income, recognised in "Other current operating income and expenses" included in "Operating profit on business activity". In principle, it corresponds to the difference between the carrying amount of the right-of-use asset and the financial receivable composed of the discounted lease payments receivable at the effective date of the sublease. As a result of these transactions, "Right-of-use assets" decreased by €25.5 million euros. No changes were made to the corresponding lease liabilities.

Aside from these sublease transactions, changes in right-of-use assets for the Group mainly included the commencement of new leases in India and Spain as well as remeasurements of increased lease payments and right-of-use assets. A corresponding change was recognised in "Lease liabilities".

NOTE 10 EQUITY-ACCOUNTED INVESTMENTS

Equity-accounted investments recognised were for negligible amounts, and no significant changes took place in the first half of 2026.

NOTE 11 PROVISIONS AND CONTINGENT LIABILITIES

11.1. Current and non-current provisions

(in millions of euros)	01/01/2026	Changes in scope	Additions	Reversals (used)	Reversals (not used)	Other	Translation adjustments	30/06/2026	Non-current portion	Current portion
Disputes	9.1	-	6.2	-4.2	-0.2	1.7	0.0	12.5	10.6	1.9
Losses on contracts	22.3	-	0.2	-19.2	-	4.5	0.1	7.8	5.1	2.7
Tax risks other than income tax	10.4	-	0.4	-0.9	-	0.0	0.0	10.0	8.2	1.8
Restructuring	3.4	-	1.6	-1.0	-0.6	-0.8	0.0	2.5	1.9	0.6
Cost of renovating premises	11.5	-	0.3	-0.3	-0.1	-	0.1	11.5	8.2	3.3
Other contingencies	50.3	-	4.8	-5.8	-1.5	-1.3	0.4	46.9	14.0	32.9
TOTAL	**106.9**	**-**	**13.5**	**-31.4**	**-2.4**	**4.0**	**0.6**	**91.2**	**47.9**	**43.3**

Provisions for disputes cover disputes before employment tribunals and severance pay for employees (€6.7 million), and commercial disputes with customers (€5.6 million).

Provisions for tax risks other than income tax mainly concern risks relating to the R&D tax credit in France.

Provisions for restructuring mainly correspond to the cost of one-off restructuring measures in France (€0.9 million) and in Germany (€1.6 million).

Other provisions for contingencies mainly cover risks relating to clients and projects in the amount of €37.1 million (including €26.3 million in the United Kingdom and €8.3 million in France) and contractual risks (€5.2 million).

11.2. Contingent liabilities

In the first half of 2026, there was no material change in the amount of contingent liabilities described in Chapter 5, Note 11.2 of the 2025 Universal Registration Document with respect to the consolidated financial statements for the year ended 31 December 2025, approved by the Board of Directors on 25 February 2026.

NOTE 12 FINANCING AND FINANCIAL RISK MANAGEMENT

12.1. Financial income and expenses

12.1.1. Cost of net financial debt

(in millions of euros)	H1 2026	H1 2025
Interest income	5.1	4.5
Income from cash and cash equivalents	**5.1**	**4.5**
Interest expenses	-13.2	-15.0
Gains and losses on hedges of gross financial debt	-0.1	0.0
Cost of gross financial debt	**-13.3**	**-15.0**
COST OF NET FINANCIAL DEBT	**-8.2**	**-10.4**

The average interest rate on borrowings after hedging was 3.02% in the first half of 2026, compared with 3.25% in the first half of 2025.

12.1.2. Other financial income and expenses

(in millions of euros)	H1 2026	H1 2025
Foreign exchange gains and losses	**0.1**	**0.5**
Other financial income	**0.8**	**0.8**
Net interest expense on lease liabilities	-8.3	-6.3
Net interest expense on retirement benefit obligations	-2.6	-1.1
Expense on unwinding of discounted non-current liabilities	-0.6	-0.5
Change in the value of derivatives	-0.1	0.2
Gain/(loss) on disposal of financial assets	0.0	0.0
Other financial expenses	-0.8	-1.2
Total other financial expenses	**-12.4**	**-8.9**
TOTAL OTHER FINANCIAL INCOME AND EXPENSES	**-11.5**	**-7.6**

12.2. Net financial debt

(in millions of euros)	Current	Non-current	30/06/2026	31/12/2025
Bonds	134.6	120.0	254.6	252.2
Bank borrowings	123.2	288.3	411.5	410.8
Other sundry financial debt	164.2	58.7	222.9	95.0
Current bank overdrafts	0.1	-	0.1	0.5
Financial debt	**422.1**	**467.0**	**889.1**	**758.6**
Cash equivalents	-166.9	-	-166.9	-422.2
Cash	-103.5	-	-103.5	-89.6
Cash and cash equivalents	**-270.4**	**-**	**-270.4**	**-511.8**
TOTAL NET FINANCIAL DEBT	**151.7**	**467.0**	**618.7**	**246.7**

Cash and cash equivalents

Cash equivalents include money-market holdings, short-term deposits and advances under the liquidity agreement. The risk of a change in value on these investments is negligible. They are managed by the Group's Finance Department, and comply with internally defined principles of prudence.

Of the €270.4 million in cash and cash equivalents (excluding current bank overdrafts) at 30 June 2026, €200.3 million was held by the parent company and €70.1 million by the subsidiaries.

Net cash and cash equivalents held in India came to €22.3 million at 30 June 2026 (versus €22.5 million at 31 December 2025).

Other financial debt

The sources of financing available to the Group are presented in Note 12.3.1, "Management of liquidity risk".

12.3. Financial risk management

12.3.1. Management of liquidity risk

The Group's policy is to have credit facilities at its disposal that are much larger than its needs and to manage cash centrally at Group level where permitted by local law. Moreover, subsidiaries' cash surpluses or borrowing requirements are managed centrally, being invested or met by the Sopra Steria Group parent company, which carries the bulk of the Group's borrowings and bank credit facilities.

On 22 February 2022, the Group signed an agreement with its partner banks consisting of a €1,100 million non-amortising multi-currency credit facility tied to the achievement of environmental objectives. Its ESG component does not constitute an embedded derivative. It is based on achieving a reduction in greenhouse gas emissions on a straight-line basis of 7% per year for Scope 1 and 2 emissions, and part of Scope 3, aligned with a 1.5°C temperature increase scenario validated by SBTi. The carbon target is to reduce greenhouse gas emissions from the Group's activities by 68% per employee in 2028 with respect to their 2015 baseline level. It is measured for each financial year and, if the target is met, will result in a 0.04% reduction per year in the applicable margin to be invested as a contribution to sustainable projects. If, on the other hand, emissions exceed the target, the margin will be increased and used to make a financial contribution to sustainable projects.

This agreement, with an initial term of five years, included two options to extend the expiry date by one year each. These two extension options were exercised and received favourable responses from lenders, setting the expiry date of this credit facility at 22 February 2029.

On 19 December 2023, the Group signed a contract with the same partner banks for a bank credit facility, initially drawn down in the amount of €400 million, with a term of five years, comprised of a €280 million amortising tranche and a €120 million non-amortising tranche. At 30 June 2026, the outstanding amount of the credit facility was €288 million. This bank credit facility does not include an ESG component.

The Group also has several bilateral bank facilities: some non-amortising and drawn to €117 million, and others amortising and undrawn for €55 million, maturing between 2027 and 2030.

Among its diversified borrowings, the Group has a €300 million NEU MTN programme and a €700 million NEU CP programme. During the first half of 2026, the Group was active in its NEU CP programme. At 30 June 2026, the outstanding amount under the NEU MTN programme was €55.0 million, with maturities in July and August 2027 (€55.0 million at 31 December 2025); the NEU CP programme had €164.0 million outstanding, with maturities spread over 2026 (€118 million) and 2027 (€46 million) (€40.0 million at 31 December 2025). The NEU CP and NEU MTN market is extensive and highly flexible. The Group carefully manages its financing costs. If necessary, the €1,100 million multi-currency credit facility could take over from the NEU CP and NEU MTN programmes.

At 30 June 2026, the Group had credit facilities totalling €1,995.6 million (€1,994.4 million at 31 December 2025), 33% of which was drawn (33% at 31 December 2025). The calculation of this drawdown level does not take into account the amount outstanding under the NEU CP and NEU MTN programmes, which came to €219.0 million at 30 June 2026.

Undrawn available credit lines amounted to €1,155 million, including €1,100 million in RCFs and €55 million in bilateral credit facilities (versus €1,100 million and €25 million, respectively, at 31 December 2025), in addition to undrawn overdraft facilities for €176.4 million at 30 June 2026 (versus €176.1 million at 31 December 2025).

On 25 June 2026, the Group entered into a Schuldschein loan agreement totalling €300.0 million, available from 3 July 2026. This loan consists of three tranches: a five-year floating-rate tranche of €217.0 million, a seven-year floating-rate tranche of €63.0 million and a seven-year fixed-rate tranche of €20.0 million.

These financing sources break down as shown below:

	Amount authorised at 30/06/2026		Drawdown at 30/06/2026		Drawdown	Repayment terms	Interest rate at 30/06/2026
	€M	£M	€M	£M			
Available credit facilities							
Bond	250.0	-	250.0	-	100%	At maturity €130m 07/2026 €120m 07/2027	1.87%
Syndicated loan							
▪ Multi-currency revolving credit facility	1,100.0	-	-	-	0%	02/2029	
▪ Bank borrowings	288.0	-	288.0	-	100%	Amortising tranche of €168m & tranche due at maturity of €120m, maturing 12/2028	3.54%
Bilateral credit facilities	172.0	-	117.0	-	68%	2027 to 2030	3.25%
Other	9.1	-	9.1	-	100%	2026	3.53%
Overdraft	176.5	-	0.1	-	0%	N/A	
Total credit facilities authorised per currency	**1,995.6**	**-**	**664.2**	**-**			
TOTAL CREDIT FACILITIES AUTHORISED (€ EQUIVALENT)	**1,995.6**		**664.2**		**33%**		**2.86%**
Other types of financing used							
NEU CP	164.0	-	164.0	-		2026/2027	2.44%
NEU MTN (>1 year)	55.0	-	55.0	-		2027	2.90%
NEU CP & NEU MTN	**219.0**	**-**	**219.0**	**-**		**2026 to 2027**	**2.56%**
Other	5.9	-	5.9	-			
Total financing per currency	**2,220.5**	**-**	**889.1**	**-**			
TOTAL FINANCING (€ EQUIVALENT)			**889.1**				**2.77%**

Interest rates payable on the syndicated loan equal the interbank rate of the currency concerned at the time of drawdown (minimum 0%), plus a margin set for a period of twelve months based on the leverage ratio.

The €250 million bond issued on 5 July 2019 has an effective interest rate of 1.749% for the €130 million tranche and 2% for the €120 million tranche.

The syndicated loan facilities and bond issue are subject to contractual conditions, particularly the commitment to respect financial covenants. At 30 June 2026, these financial covenants were respected.

The maturity schedule for the Group's financial debt at 30 June 2026 was as follows:

(in millions of euros)	Carrying amount	Total contractual flows	Less than 1 year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 years
Bond	254.6	255.9	134.6	121.3	-	-	-	-
Bank borrowings	411.5	438.2	136.3	65.6	236.3	-	-	-
NEU CP & MTN	219.0	221.9	166.8	55.1	-	-	-	-
Other sundry financial debt	3.9	4.4	0.4	4.0	-	-	-	-
Current bank overdrafts	0.1	0.1	0.1	-	-	-	-	-
Financial debt	**889.1**	**920.4**	**438.2**	**246.0**	**236.3**	**-**	**-**	**-**
Cash equivalents	-166.9	-166.9	-166.9	-	-	-	-	-
Cash	-103.5	-103.5	-103.5	-	-	-	-	-
Cash and cash equivalents	**-270.4**	**-270.4**	**-270.4**	**-**	**-**	**-**	**-**	**-**
CONSOLIDATED NET FINANCIAL DEBT	**618.7**	**650.0**	**167.8**	**246.0**	**236.3**	**-**	**-**	**-**

12.3.2. Management of interest rate risk

The Group hedges against interest rate fluctuations by swapping part of its floating-rate debt for fixed rates.

At 30 June 2026, the Group had taken out a number of interest rate swaps. The notional amount of those swaps was €200 million and their fair value was -€0.1 million.

The nominal value of interest rate derivatives designated as cash flow hedges came to €200 million. The nominal amount of interest rate derivatives not eligible for hedge accounting was nil.

The total amount of gross borrowings subject to interest rate risk was €626 million.

Interest rate hedges in force at 30 June 2026 reduced this exposure.

12.3.3. Management of foreign exchange risk

As part of its general risk management policy, the Group systematically hedges against foreign currency transaction risks that constitute material risks for the Group as a whole.

Centralised management of foreign currency transaction risk is in place with the Group's main entities (apart from India). Sopra Steria Group acts as the centralising entity, granting exchange rate guarantees to subsidiaries and, after netting internal exposures, hedges the residual exposure through the use of derivatives.

Foreign exchange risk hedging mainly relates to transaction exposures involving the Group's production platforms in India, Poland and Tunisia, and certain commercial contracts denominated in US dollars and Norwegian kroner. These hedges cover both invoiced items and future cash flows: changes in fair value corresponding to these hedges are taken to profit or loss for invoiced items and to equity for future cash flows.

Their fair value at 30 June 2026 was -€17.7 million, for a total notional amount of €354 million.

NOTE 13 CASH FLOWS

13.1. Change in net financial debt

(in millions of euros)	31/12/2025	Proceeds from/ (Payments on)	Changes in scope	Translation adjustments	Other movements	30/06/2026
Bonds excluding accrued interest	250.0	-	-	-	-	250.0
Bank borrowings excluding accrued interest	412.9	-3.2	4.3	0.0	-	414.1
Other sundry financial debt excluding current accounts and accrued interest	95.0	124.0	3.7	0.0	-	222.7
Financial debt in the cash flow statement	**758.0**	**120.8**	**8.0**	**0.0**	**-**	**886.9**
Current accounts	-0.0	0.4	-0.0	-0.1	-0.0	0.2
Accrued interest on financial debt	0.1	1.9	-	-	-	1.9
Financial debt excluding current bank overdrafts	**758.0**	**123.1**	**8.0**	**-0.1**	**-0.0**	**889.0**
Current bank overdrafts	-0.5	-8.0	-0.1	8.6	-	-0.1
Short-term investment securities	422.2	-254.8	-	-0.5	-	166.9
Cash and cash equivalents	89.6	17.8	-0.0	-3.9	0.0	103.5
Net cash in the cash flow statement	**511.3**	**-245.0**	**-0.1**	**4.2**	**0.0**	**270.3**
NET FINANCIAL DEBT	**246.7**	**368.1**	**8.1**	**-4.3**	**-0.0**	**618.7**
CHANGE IN NET FINANCIAL DEBT			**371.9**			

"Net cash from/(used in) operations" is measured using "Operating profit on business activity", after adjusting for the depreciation, amortisation and provisions it includes, which gives EBITDA, and other non-cash items adjusted for tax paid, restructuring and integration costs, and the change in the working capital requirement. It differs from "Net cash from/(used in) operating activities" as shown in the consolidated cash flow statement presented in the financial statements (page 15), in that the first caption does not include the cash impact of "Other financial income and expenses" (see Note 12.1.2), unlike the second caption.

"Free cash flow" is defined as "Net cash from/(used in) operations" adjusted for the impact of purchases (net of disposals) of property, plant and equipment and intangible assets during the period; lease payments; financial income and expenses payable or receivable; and additional contributions paid to cover any deficits in certain defined-benefit pension plans.

Adjusted for "Net cash from/(used in) financing activities", the impact of exchange rate fluctuations on net debt, and the impact of changes in accounting policies, this explains the change in net financial debt.

The generation of net cash flow in the table below is reconciled with the change in the Group's total net financial debt.

(in millions of euros)	H1 2026	H1 2025
Operating profit on business activity	**284.5**	**261.4**
Depreciation, amortisation and provisions (excluding allocated intangible assets)	53.2	78.9
EBITDA	**337.7**	**340.3**
Non-cash items	-2.6	-2.6
Tax paid	-48.5	-23.2
Impairment of current assets	0.4	-0.9
Change in current operating WCR	-294.3	-335.5
Non-recurring costs, including reorganisation and restructuring costs	-31.7	-20.8
Net cash from/(used in) operations	**-39.0**	**-42.7**
Purchase of property, plant and equipment and intangible assets	-36.8	-32.5
Proceeds from sale of property, plant and equipment and intangible assets	0.1	3.6
Net cash from/(used in) investing activities involving property, plant and equipment and intangible assets	**-36.7**	**-28.9**
Lease payments	-56.4	-61.2
Net interest (excluding interest on lease liabilities)	-7.4	-9.1
Additional contributions related to defined-benefit pension plans	-4.1	-4.0
Free cash flow	**-143.6**	**-145.9**
Impact of changes in scope	-82.1	-22.4
Impact of payments relating to financial assets	-7.1	-3.2
Impact of receipts relating to financial assets	2.0	2.1
Dividends paid	-102.7	-90.2
Dividends received	0.0	0.0
Capital increases	-0.0	0.0
Purchase and sale of treasury shares	-42.7	-50.1
Other cash flows relating to investing activities	-	-
Net cash flow	**-376.2**	**-309.7**
Impact of changes in foreign exchange rates	4.3	-4.9
CHANGE IN NET FINANCIAL DEBT	**-371.9**	**-314.6**
Cash and cash equivalents – Beginning of period	511.3	422.9
Non-current financial debt – Beginning of period	-520.5	-616.7
Current financial debt – Beginning of period	-237.6	-188.3
Net financial debt – Beginning of period	**-246.7**	**-382.2**
Cash and cash equivalents – End of period	270.3	146.4
Non-current financial debt – End of period	-467.0	-600.8
Current financial debt – End of period	-422.0	-242.4
Net financial debt – End of period	**-618.7**	**-696.8**
CHANGE IN NET FINANCIAL DEBT	**-371.9**	**-314.6**

"Free cash flow" amounted to a net outflow of €143.6 million in the first half of 2026, compared with a net outflow of €145.9 million in the first half of 2025. It primarily reflected improved management of the working capital requirement, offset by higher tax payments and the impact of restructuring.

"Net cash from/(used in) investing activities" included outflows relating to purchases of property, plant and equipment and intangible assets for €36.8 million and lease payments for €56.4 million, down compared to the first half of 2025.

The change in net financial debt included the €78.2 million impact of the acquisition of Starion and Nexova in Belgium and the €30.7 million impact of the share buyback programme.

Lastly, during the first half of the year the Group distributed an ordinary dividend of €5.30 per share, leading to a disbursement of €102.7 million.

13.2. Reconciliation of WCR with the cash flow statement

The impact of the components of the operating working capital requirement shown on the balance sheet on cash generation can be broken down as follows:

(in millions of euros)	30/06/2025 For reference	30/06/2026 (A)	31/12/2025 (B)	Net change (A)-(B)	Of which: Items not included in WCR	Of which: WCR items	Change in WCR items without cash impact: Foreign exchange	Change in WCR items without cash impact: Other	Cash impact in the cash flow statement
Other non-current financial assets	90.8	48.0	46.4	1.6	0.4	1.2	0.0	0.1	-1.1
▪ Other loans and receivables	89.9	47.1	45.6	1.5	0.4	1.2	0.0	0.1	-1.1
▪ Other non-current financial assets	0.9	0.9	0.9	0.1	0.1	-	-	-	-
Non-current assets	**90.8**	**48.0**	**46.4**	**1.6**	**0.4**	**1.2**	**0.0**	**0.1**	**-1.1**
Trade receivables and related accounts	1,468.8	1,461.6	1,290.1	171.5	-	171.5	5.6	26.9	-139.0
▪ Trade receivables	755.6	757.7	754.8	2.9	-	2.9	2.5	12.8	12.5
▪ Accrued income	713.2	703.9	535.3	168.6	-	168.6	3.0	14.0	-151.5
Other current receivables	447.7	433.0	394.4	38.6	-8.8	47.5	1.2	33.3	-13.0
Current assets	**1,916.5**	**1,894.7**	**1,684.5**	**210.1**	**-8.8**	**218.9**	**6.7**	**60.2**	**-152.0**
Non-current assets held for sale	-	0.0	-	0.0	0.0	-	-0.0	-0.0	-0.0
TOTAL ASSETS	**2,007.3**	**1,942.7**	**1,731.0**	**211.7**	**-8.4**	**220.1**	**6.8**	**60.3**	**-153.1**
Retirement benefits and similar obligations – Liabilities	-15.4	-18.7	-16.7	-2.0	-	-2.0	0.2	-3.2	-1.0
▪ Other long-term employee benefits	-15.4	-18.7	-16.7	-2.0	-	-2.0	0.2	-3.2	-1.0
Other non-current liabilities	-27.2	-21.2	-24.8	3.5	2.3	1.2	-0.0	-0.1	-1.3
Non-current liabilities	**-42.6**	**-40.0**	**-41.5**	**1.5**	**2.3**	**-0.9**	**0.2**	**-3.3**	**-2.3**
Trade payables	-398.0	-388.1	-349.2	-38.9	3.4	-42.3	-4.6	-18.9	18.8
Advances and payments on account received for orders	-64.2	-26.6	-33.9	7.3	-	7.3	-0.0	-0.3	-7.6
Deferred income on client projects	-421.1	-413.4	-491.0	77.6	-	77.6	-2.1	-16.5	-96.2
Other current liabilities	-1,034.5	-1,075.4	-1,089.7	14.3	4.4	9.9	-5.5	-38.6	-53.9
Current liabilities	**-1,917.8**	**-1,903.5**	**-1,963.7**	**60.2**	**7.7**	**52.5**	**-12.2**	**-74.3**	**-139.0**
Liabilities related to non-current assets held for sale	-	0.0	0.0	-0.0	-0.0	-	-	0.0	0.0
TOTAL LIABILITIES	**-1,960.4**	**-1,943.5**	**-2,005.2**	**61.7**	**10.1**	**51.6**	**-12.1**	**-77.6**	**-141.3**
TOTAL WCR	**46.9**	**-0.8**	**-274.2**	**273.4**	**1.7**	**271.7**	**-5.3**	**-17.3**	**-294.3**

13.3. Other cash flows in the consolidated cash flow statement

In addition to the changes described in the table presenting the change in net financial debt, the consolidated cash flow statement was affected by movements related to financing activities. The latter essentially comprised proceeds from and payments on borrowings. These mainly consisted of the subscription and repayment of NEU CP, in the amount of €164.0 million and -€40.0 million, respectively (see Note 12.3.1).

NOTE 14 EQUITY AND EARNINGS PER SHARE

14.1. Equity

The consolidated statement of changes in equity is presented on page 14 of this document.

14.1.1. Changes in share capital

At 30 June 2026, Sopra Steria Group had a share capital of €19,689,538. It is represented by 19,689,538 fully paid-up shares with a par value of €1 each.

At 31 December 2025, it came to €20,547,701. On 28 April 2026, the Board of Directors voted to reduce the share capital of Sopra Steria Group by retiring 858,163 treasury shares corresponding to the Sopra Steria Group shares bought back under the share buyback programme. For reference, this €150.0 million share buyback programme was implemented between 2 October 2024 and 28 January 2025.

In connection with this programme, €1.8 million in tax was paid on the retirement of shares. This amount was recognised as a deduction from equity.

14.1.2. Transactions in treasury shares

On 26 May 2026, the Group entrusted an investment services provider with carrying out a €40.0 million share buyback. The shares bought back under this programme will be retired.

At 30 June 2026, the value of treasury shares recognised as a deduction from consolidated equity was €81.1 million, consisting of 546,175 shares, including 141,031 shares held by a UK trust falling within the scope of consolidation and 405,144 shares acquired by Sopra Steria Group, 24,587 of which were acquired under the liquidity agreement, 161,196 for any potential share-based payments and 219,361 as part of the share buyback programme. This value also includes €9.5 million relating to the residual liability at 30 June 2026 to fund the share buyback programme (see Note 7.5).

14.1.3. Dividends

At Sopra Steria Group's General Meeting of 20 May 2026, the shareholders approved the distribution of an ordinary dividend of €108.9 million in respect of financial year 2025, equating to €5.30 per share. The dividend was paid on 2 June 2026 for a total of €102.7 million, net of the dividend on treasury shares.

14.1.4. Non-controlling interests

The amount of "Non-controlling interests" in the balance sheet mainly relates to the UK Department of Health's share in the net assets of NHS SBS (€61.8 million).

In the income statement, amounts attributable to "Non-controlling interests" comprised €2.1 million for NHS SBS in the United Kingdom.

14.2. Earnings per share

The method used to calculate earnings per share is set out in Chapter 5, Note 14.2 of the 2025 Universal Registration Document.

Treasury shares are detailed in Note 14.1.2.

Potentially dilutive instruments are presented in Note 5.4.1.

EARNINGS PER SHARE ATTRIBUTABLE TO THE GROUP

	H1 2026	H1 2025
Net profit attributable to the Group *(in millions of euros)* (a)	146.3	142.0
Weighted average number of ordinary shares outstanding (b)	20,244,262	20,547,701
Weighted average number of treasury shares (c)	1,033,722	1,056,336
Weighted average number of shares outstanding excluding treasury shares (d) = (b) - (c)	19,210,540	19,491,365
BASIC EARNINGS PER SHARE *(in euros)* **(A / D)**	**7.62**	**7.29**

	H1 2026	H1 2025
Net profit attributable to the Group *(in millions of euros)* (a)	146.3	142.0
Weighted average number of shares outstanding excluding treasury shares (d)	19,210,540	19,491,365
Dilutive effect of instruments that give rise to potential ordinary shares (e)	75,595	205,565
Theoretical weighted average number of equity instruments (f) = (d) + (e)	19,286,135	19,696,931
DILUTED EARNINGS PER SHARE *(in euros)* **(A / F)**	**7.59**	**7.21**

NOTE 15 RELATED-PARTY TRANSACTIONS

Agreements entered into with parties related to Sopra Steria Group were presented in the 2025 Universal Registration Document filed with the Autorité des Marchés Financiers on 13 March 2026, in Chapter 5, Note 15, "Related-party transactions".

No significant new agreements were entered into with parties related to Sopra Steria Group during the first half of 2026, other than those set out in the 2025 Universal Registration Document.

NOTE 16 OFF-BALANCE SHEET COMMITMENTS

The Group's off-balance sheet commitments are those granted or received by Sopra Steria Group and its subsidiaries. They have not undergone any material change relative to those presented at 31 December 2025 in Chapter 5, Note 16, "Off-balance sheet commitments" of the 2025 Universal Registration Document.

NOTE 17 SUBSEQUENT EVENTS

No subsequent events occurred after the end of the first half of 2026, with the exception of the Schuldschein refinancing mentioned in Note 12.3 and the acquisition of Digital Product Simulation mentioned in Note 2.2.

Statutory Auditors' report on the 2026 interim financial information

Period from 1 January 2026 to 30 June 2026

To the Shareholders,

In compliance with the assignment entrusted to us by the shareholders at your General Meeting and in accordance with Article L. 451-1-2 III of the French Monetary and Financial Code (*Code monétaire et financier*), we have:

- Conducted a limited review of the accompanying condensed consolidated interim financial statements of the Company for the period from 1 January 2026 to 30 June 2026;
- Verified the disclosures provided in the business review for the six-month period.

These condensed consolidated interim financial statements were prepared under the responsibility of the Board of Directors. Our role is to express a conclusion on these financial statements based on our limited review.

I – Conclusion on the financial statements

We conducted our limited review in accordance with the professional standards applicable in France.

A limited review consists essentially of inquiries with the management personnel responsible for financial and accounting matters, and of analytical procedures. The work performed is lesser in scope than an audit conducted in accordance with the professional standards applicable in France. Consequently, a limited review provides only limited assurance that the financial statements taken as a whole are free from material misstatement, as opposed to the higher level of assurance provided by an audit.

Based on our limited review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial statements were not prepared, in all material respects, in accordance with IAS 34, one of the IFRSs, as adopted by the European Union applicable to interim financial reporting.

II – Specific verifications

We also verified the disclosures provided in the business review for the six-month period on the condensed consolidated interim financial statements that were the focus of our limited review.

We have no matters to report as to their fair presentation and their consistency with the condensed consolidated interim financial statements.

Paris La Défense and Paris, 29 July 2026

The Statutory Auditors

French original signed by

KPMG SA

Xavier Niffle
Partner

Eric Lefebvre
Partner

ACA Nexia SAS

Sandrine Gimat
Partner

This is a free translation into English of a report issued in French and is provided solely for the convenience of English-speaking users. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

Statement by the person responsible for the Half-Year Financial Report

I hereby declare that, to the best of my knowledge, the condensed consolidated financial statements for the first half of 2026 have been prepared in accordance with the applicable accounting standards and give a true and fair view of the assets, financial position and results of the Company and of all the undertakings included in the scope of consolidation and that the interim management report appearing on pages 1 to 9 presents a fair review of the significant events that occurred during the first six months of the financial year and their impact of the interim on the financial statements of the principal related-party transactions and of the main risks and uncertainties for the remaining six months of the financial year.

Paris, 30 July 2026

Rajesh Krishnamurthy

Chief Executive Officer

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For more information,
visit www.soprasteria.com

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