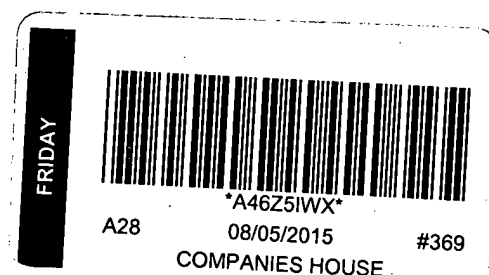


Registered number 1971774

Firth Solutions Limited
Report and Accounts
for the year ended 31 December 2014

**Registered Office :
Three Cherry Trees Lane
Hemel Hempstead
Hertfordshire
HP2 7AH**



Firth Solutions Limited

Report and accounts

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Firth Solutions Limited
Company Information

The Board of Directors

Mr J J Moran
Mr A J McLean
Mr P A Cashmore

Company Secretary

Mr P A Cashmore

Registered Office

Three Cherry Trees Lane
Hemel Hempstead
Hertfordshire
HP2 7AH

Registered Number

1971774

Auditors

Mazars LLP
45 Church Street
Birmingham
West Midlands
B3 2RT

The Directors present their report and accounts for the year ended 31 December 2014.

Activities and Review of the Business

The Company did not trade in the year. The only transactions during the year were the receipt of an intercompany debt and the payment of the dividend declared in 2014.

Results and Dividends

The Company made neither a profit or a loss in the year ended 31 December 2014 (31 December 2013: £721,954 profit). During the year the Company paid an interim dividend of £721,954 (year ended 31 December 2013: £2,356,800). The Directors do not recommend the payment of a final dividend for the year ended 31 December 2014 (year ended 2013: £721,954).

The Directors are satisfied that the Company has adequate resources for its foreseeable needs and for this reason adopt the going concern basis in preparing the financial statements.

Directors

The following persons served as Directors during the year:

Mr A J McLean
Mr J J Moran
Mr P A Cashmore

No other persons have served as a Director during the year or since and none of the Directors received any remuneration in respect of their services to the Company.

Disclosure of information to auditors

The Directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Directors' qualifying third party indemnity provisions

The Directors have been granted an indemnity from the Company against liability incurred by them in the discharge of the duties of their office. Neither the Company's indemnity nor insurance provides cover in the event that a Director is proved to have acted fraudulently, in knowing breach of trust or otherwise dishonestly.

Strategic report

The Company is small within the definitions of the Companies Act 2006 and has accordingly taken advantage of the Companies Act's provisions for an exemption from preparing a Strategic Report.

Change of ownership

During the year Sopra Group S.A. acquired a controlling interest in Groupe Steria SCA, the Company's ultimate parent company, and the Company thereby became ultimately majority owned by Sopra Group S.A. Following this Sopra Group S.A. changed its name to Sopra Steria Group S.A. and Groupe Steria SCA changed its form to become Groupe Steria S.A.

On 31 December 2014, Groupe Steria S.A. merged into Sopra Steria Group S.A. and the Company became ultimately wholly owned by Sopra Steria Group S.A. from this date.

Auditors

During the year Ernst & Young LLP resigned as auditors and were replaced by Mazars LLP, who are the auditors of Sopra Steria Group S.A.

By Order of the Board



P A Cashmore
Company Secretary

28 APRIL 2015

Firth Solutions Limited

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare accounts for each financial year. Under that law the Directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these accounts, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Auditor's Report to the shareholder of Firth Solutions Limited

We have audited the financial statements of Firth Solutions Limited for the year ended 31 December 2014 which comprise the Profit and Loss Account, the Balance Sheet and the related notes 1 to 8. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. This report is made solely to the company's member as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's member those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's member as a body for our audit work, for this report, or for the opinions we have formed.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2014 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Louis Burns

Louis Burns (Senior Statutory Auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
45 Church Street
Birmingham
West Midlands
B3 2RT

30 April 2015

Firth Solutions Limited
Profit and Loss Account
for the year ended 31 December 2014

	Notes	2014 £	2013 £
Operating profit		-	-
Income from investments		-	2,969,273
Impairment of investments		-	(2,247,319)
Profit on ordinary activities before taxation		<hr/> -	<hr/> 721,954
Tax charge on profit on ordinary activities	4	-	-
Profit after taxation for the financial year		<hr/> - <hr/>	<hr/> 721,954 <hr/>

There are no recognised gains or losses other than the retained profit for the year.
All results relate to discontinued operations.

Firth Solutions Limited
Balance Sheet
as at 31 December 2014

Registered number 1971774

	Notes	2014 £	2013 £
Fixed Assets			
Investments	3	2	2
Current assets			
Amounts due from parent undertaking		-	716,454
Amount due from fellow subsidiary undertaking		-	5,500
		-	721,954
Creditors due within one year			
Amounts due to fellow subsidiary undertaking		(1)	(1)
Net current (liabilities) / assets		(1)	721,953
Net assets		1	721,955
Capital and reserves			
Called up share capital	5	1	1
Profit and loss account	6	-	721,954
Shareholder's funds		1	721,955

These financial statements were approved by the Board of Directors on 28 APRIL 2015.



A McLean
 Director

Firth Solutions Limited
Notes to the Accounts
for the year ended 31 December 2014

1 Accounting policies

Basis of accounting

The accounts are prepared on the historical cost basis of accounting and all applicable accounting standards have been complied with.

The Directors are satisfied that the Company has adequate resources for its foreseeable needs and for this reason adopt the going concern basis in preparing the financial statements.

Cash flow statement

Under the provisions of FRS1, the Company is not required to include a cash flow statement in these accounts. A consolidated cash flow statement is prepared by the ultimate parent undertaking, and includes the results of this Company.

Investments

Investments held as fixed assets are stated at cost less provision for impairment.

2 Directors and Other Employees

None of the Directors received any emoluments in respect of their services to this Company, or any other Steria company within the United Kingdom, during the year or the prior year. There were no staff employed by the Company during the year or prior year.

3 Investments

	£
Shares in subsidiary undertakings	
Cost	
At 1 January 2014 and 31 December 2014	3,628,169
Impairment	
At 1 January 2014 and 31 December 2014	(3,628,167)
Net book value as at 31 December 2014	<u>2</u>
Net book value as at 1 January 2014	<u>2</u>

The Company's subsidiaries as at 31 December 2014 were as follows:

<u>Name</u>	<u>Country of Incorporation</u>	<u>% of shareholding</u>	<u>activity</u>
F. I. Kernel Limited	England and Wales	100%	Non trading
F. I. Academy Limited	England and Wales	100%	Non trading

Firth Solutions Limited
Notes to the Accounts
for the year ended 31 December 2014

4 Taxation	2014	2013
	£	£
Profit on ordinary activities before taxation	-	721,954
Standard rate of corporation tax in the UK	21.50%	23.25%
Tax charge on profit on ordinary activities at the standard rate of corporation tax rate of 21.5% (2013 : 23.25%)	-	167,854
Effects of:		
Non taxable intercompany dividend receivable	-	(690,356)
Non deductible investment write down	-	522,502
Current tax for period	-	-

5 Share capital	2014	2013	2014	2013
	No	No	£	£
Allotted, called up and fully paid:				
Ordinary share of £1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

6 Reconciliation of movement in shareholder's funds

	Share Capital	Profit and loss account	Total
	£	£	£
At 1 January 2014	1	721,954	721,955
Profit for the year	-	-	-
Dividend paid in year	-	(721,954)	(721,954)
At 31 December 2014	<u>1</u>	<u>-</u>	<u>1</u>

7 Parent Undertaking

The Company's immediate holding company is Steria UK Corporate Limited, a company registered in England and Wales.

During the year Sopra Group S.A. acquired a controlling interest in Groupe Steria SCA, the Company's ultimate parent company, and the Company thereby became ultimately majority owned by Sopra Group S.A. Following this Sopra Group S.A. changed its name to Sopra Steria Group S.A. and Groupe Steria SCA changed its form to become Groupe Steria S.A. On 31 December 2014, Groupe Steria S.A. merged into Sopra Steria Group S.A. and the Company became ultimately wholly owned by Sopra Steria Group S.A. from this date.

Sopra Steria Group S.A. has included the Company and its immediate holding company in its group accounts, copies of which may be obtained from the Investor Relations and Corporate Development Director, Sopra Steria Group S.A., PAE les Glaisins, 74940 Annecy-le-Vieux, France. They are also available on the Sopra Steria Group's website at www.soprasteria.com.

8 Related Party Transactions

The Company has taken advantage of the exemption under FRS 8 not to disclose related party transactions with other group companies, as group accounts are prepared.