

20.3 Consolidated financial statements

20.3.1 Financial statements at December 31, 2015

I – Consolidated balance sheet

ASSETS <i>(in thousands of euros)</i>	Notes	Dec. 2015			Dec. 2014*
		Gross value	Amort. and prov.	Net value	Net
Net goodwill	5.1	931,514	(193,176)	738,338	565,771
Intangible assets	5.2	142,072	(59,687)	82,385	75,039
Land and construction		34,412	(7,348)	27,064	18,725
Other tangible assets		120,106	(82,430)	37,676	34,561
Tangible assets	5.3	154,518	(89,778)	64,740	53,286
Equity-accounted investments	5.4	234		234	190
Non-current financial assets	5.4	33,857	(1,285)	32,572	27,505
Deferred tax assets	6.9	125,513	(19,029)	106,484	103,012
Non-current tax assets	5.5	97,336	(96)	97,240	61,035
Other non-current assets	5.5	7,479	(5,078)	2,401	6,892
Total non-current assets		1,492,523	(368,129)	1,124,394	892,730
Inventory and work in progress	5.6	4,785	(35)	4,750	1,634
Prepayment to suppliers		921		921	1,005
Accounts receivable (client)	5.7	398,322	(3,005)	395,317	356,225
Other receivables	5.8	96,516	(426)	96,090	80,241
Client accounts and other receivables		495,759	(3,431)	492,328	437,471
Current financial assets	5.9	11,552		11,552	15,647
Cash equivalents	5.11	293,355		293,355	249,385
Cash	5.11	231,186		231,186	195,080
Total current assets		1,036,637	(3,466)	1,033,171	899,217
TOTAL ASSETS		2,529,160	(371,595)	2,157,565	1,791,947

* 2014 figures restated for the impact of Interpretation IFRIC 21 (see note 4).

LIABILITIES <i>(in thousands of euros)</i>	Notes	Dec. 2015	Dec. 2014*
Capital	5.10	87,900	87,490
Share premium		430,763	463,478
Reserves attributable to parent company shareholders		168,566	85,165
Conversion-rate adjustments		6,156	(6,889)
Earnings for fiscal period		100,493	82,397
Minority interests		508	98
Shareholders' equity		794,386	711,739
Convertible bond loans (>1 year)		249,155	248,903
Credit establishment borrowings and debts (>1 year)		53,151	89,590
Other non-current financial liabilities		2,311	3,683
Non-current financial liabilities	5.11	304,617	342,176
Provisions for long-term liabilities and charges	5.12	52,005	31,257
Long-term employee benefits	5.13	28,855	28,293
Long-term securities debt		6,969	-
Deferred tax liabilities	6.9	24,954	17,045
Other non-current liabilities	5.17	30,820	24,566
Long-term debt on assets	5.14	1,348	1,451
Other non-current liabilities		144,951	102,612
Total non-current liabilities		449,568	444,788
Trade payables	5.15	108,749	87,724
Taxes payable		116,159	97,001
Current employee benefits	5.13	203,578	183,196
Debt on assets		3,010	9,989
Other current liabilities	5.16	89,267	75,853
Suppliers and other current payables		520,763	453,763
Provisions for short-term risks and charges	5.12	19,625	15,056
Short-term securities debt	5.17	9,558	21,886
Other current financial liabilities	5.11	363,665	144,715
Other current financial liabilities		392,848	181,657
Total current liabilities		913,611	635,420
TOTAL LIABILITIES		2,157,565	1,791,947

* 2014 figures restated for the impact of Interpretation IFRIC 21 (see note 4).