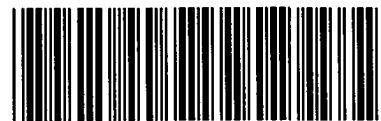

LOGICA BUSINESS SERVICES UK LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2013

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LOGICA BUSINESS SERVICES UK LIMITED

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LOGICA BUSINESS SERVICES UK LIMITED

**STRATEGIC REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

BUSINESS REVIEW

The principal activity of Logica Business Services UK Limited (the "Company") continued to be that of an intercompany services company within the group headed by CGI Group Inc. (the "Group").

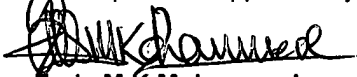
PRINCIPAL RISKS AND UNCERTAINTIES

The Company's principal risks and uncertainties are associated with the loans receivable and payable from/to other group undertakings.

Credit risk

The credit risk associated with these loans is considered to be minimal as the counterparties are all within a common group which is supported by CGI Group Inc., the ultimate parent company.

This report was approved by the board and signed on its behalf.


Faris M K Mohammed
Director

Date: 9/10/2014

LOGICA BUSINESS SERVICES UK LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

The directors present their report and the financial statements for the year ended 30 September 2013.

RESULTS AND DIVIDENDS

The profit for the year, after taxation, amounted to £114,000 (2012 - £26,000).

The directors do not propose the payment of an ordinary dividend in respect of the current period (2012: £nil).

DIRECTORS

The directors who served during the year were:

R David Anderson (resigned 30 September 2014)
Timothy W Gregory
Faris M K Mohammed

GOING CONCERN

After making enquiries, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company will also benefit from the support of CGI Group Holdings Europe Limited should the need arise.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

AUDITORS

Under section 487 of the Companies Act 2006, Ernst & Young LLP will be deemed to have been reappointed as auditors and will therefore continue in office.

This report was approved by the board and signed on its behalf.



Faris M K Mohammed
Director

Date: 9/10/2014

250 Brook Drive
Green Park
Reading
RG2 6UA

LOGICA BUSINESS SERVICES UK LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2013

The directors are responsible for preparing the Strategic report, the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements 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 financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 financial statements;
- prepare the financial statements 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 financial statements 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.

LOGICA BUSINESS SERVICES UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LOGICA BUSINESS SERVICES UK LIMITED

We have audited the financial statements of Logica Business Services UK Limited for the year ended 30 September 2013, which comprise the Profit and loss account, the Balance sheet and the related notes. 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).

This report is made solely to the Company's members, 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 members those matters we are required to state to them in an Auditors' 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' responsibilities statement, 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.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Strategic report and the Directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 30 September 2013 and of its profit 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 MATTER PRESCRIBED BY THE COMPANIES ACT 2006

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

LOGICA BUSINESS SERVICES UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LOGICA BUSINESS SERVICES UK LIMITED

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.

Ernst & Young LLP

N C Powell (Senior statutory auditor)
for and on behalf of
Ernst & Young LLP
Statutory Auditor
London
Date:

9/10/14

LOGICA BUSINESS SERVICES UK LIMITED

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

	Note	12 months ended 30 September 2013 £000	9 months ended 30 September 2012 £000
TURNOVER	2	2,870	2,832
Cost of sales		<u>(2,857)</u>	<u>(2,792)</u>
GROSS PROFIT		13	40
Other operating income	3	110	225
Other operating charges		<u>-</u>	<u>(14)</u>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		123	251
Tax on profit on ordinary activities	6	<u>(9)</u>	<u>(225)</u>
PROFIT FOR THE FINANCIAL YEAR	11	<u>114</u>	<u>26</u>

All amounts relate to continuing operations.

There were no recognised gains or losses for 2013 or 2012 other than those included in the Profit and loss account.

There are no material differences between the profit on ordinary activities before taxation and the retained profit for the financial year stated above and their historical cost equivalents.

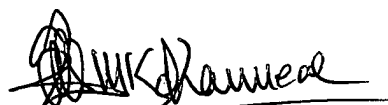
The notes on pages 8 to 13 form part of these financial statements.

LOGICA BUSINESS SERVICES UK LIMITED
REGISTERED NUMBER: 01542379

BALANCE SHEET
AS AT 30 SEPTEMBER 2013

	Note	2013 £000	2012 £000
FIXED ASSETS			
Investments	7	-	-
CURRENT ASSETS			
Debtors	8	3,415	1,586
Cash in hand		-	214
		<u>3,415</u>	<u>1,800</u>
CREDITORS: amounts falling due within one year	9	<u>(3,250)</u>	<u>(1,749)</u>
NET CURRENT ASSETS		<u>165</u>	<u>51</u>
NET ASSETS		<u>165</u>	<u>51</u>
CAPITAL AND RESERVES			
Called up share capital	10	10	10
Profit and loss account	11	155	41
SHAREHOLDERS' FUNDS	12	<u>165</u>	<u>51</u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



Faris M K Mohammed
Director

Date:

9/10/2014

The notes on pages 8 to 13 form part of these financial statements.

LOGICA BUSINESS SERVICES UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2013

1. ACCOUNTING POLICIES

The principal accounting policies are set out below. They have all been applied consistently throughout the current year and preceding period.

1.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis, under the historical cost convention and in accordance with applicable accounting standards and Companies Act 2006 requirements.

The Company is itself a subsidiary company and is exempt from the requirement to prepare group accounts by virtue of section 400 of the Companies Act 2006. These financial statements therefore present information about the Company as an individual undertaking and not about its group.

1.2 Going concern

The Company has a net asset position with its current assets exceeding its current liabilities. The Company receives interest income on the loan to other group entities and is profit making.

The financial position and cash flows of the Company are such that the Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

1.3 Cash flow

The Company, being a subsidiary undertaking where 90% or more of the voting rights are controlled within the group whose consolidated financial statements are publicly available, is exempt from the requirement to draw up a cash flow statement in accordance with FRS 1.

1.4 Turnover

Turnover comprises revenue recognised by the Company in respect of services supplied during the year exclusive of Value Added Tax and trade discounts.

1.5 Investments

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

1.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

LOGICA BUSINESS SERVICES UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

1. ACCOUNTING POLICIES (continued)

1.7 Taxation

Corporation tax is provided on taxable profits at amounts expected to be paid, or recovered, under tax rates and laws that have been enacted or substantively enacted at the balance sheet date.

Deferred tax is recognised to take account of timing differences between the treatment of transactions for financial reporting purposes and their treatment for tax purposes. A deferred tax asset is only recognised when it is regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing difference can be deducted.

Deferred tax is measured at the tax rates that are expected to apply in periods in which the timing differences are expected to reverse, based on the tax rates that have been enacted or substantively enacted at the balance sheet date. Deferred tax is measured on a non-discounted basis.

2. TURNOVER

A geographical analysis of turnover is as follows:

	12 months ended 30 September 2013 £000	9 months ended 30 September 2012 £000
United Kingdom	13	40
Rest of world	2,857	2,792
	<u>2,870</u>	<u>2,832</u>

3. OTHER OPERATING INCOME

	12 months ended 30 September 2013 £000	9 months ended 30 September 2012 £000
Management and service fees	110	225
	<u>110</u>	<u>225</u>

LOGICA BUSINESS SERVICES UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

4. OPERATING PROFIT

The profit is stated after charging:

	12 months ended 30 September 2013 £000	9 months ended 30 September 2012 £000
Difference on foreign exchange	-	(1)

Audit fees for statutory audit services of £3,600 (2012 - £4,000) were borne and paid by another group undertaking during the current year.

5. STAFF COSTS

The Company has no employees other than the directors, who did not receive any remuneration (2012 - £NIL).

The directors also provided services to other group undertakings and received remuneration from fellow group undertakings, CGI IT UK Limited (previously known as Logica UK Limited) and CGI Group Inc., in respect of services to the Group. It is not possible to identify the proportion of this remuneration that related to services provided to the Company.

6. TAXATION

	12 months ended 30 September 2013 £000	9 months ended 30 September 2012 £000
Foreign tax on income for the year/period	9	225
Tax on profit on ordinary activities	9	225

LOGICA BUSINESS SERVICES UK LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

6. TAXATION (continued)

Factors affecting tax charge for the year/period

The tax assessed for the year/period is higher than (2012 - higher than) the standard rate of corporation tax in the UK of 23.5% (2012 - 24.67%). The differences are explained below:

	12 months ended 30 September 2013 £000	9 months ended 30 September 2012 £000
Profit on ordinary activities before tax	<u>123</u>	<u>251</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 23.5% (2012 - 24.67%)	29	62
Effects of:		
Double taxation relief	(9)	(62)
Foreign taxes	9	225
Group relief	(20)	-
Current tax charge for the year/period	<u>9</u>	<u>225</u>

During the period the main rate of corporation tax reduced from 24% to 23% with effect from 1 April 2013. A number of changes to the UK corporation tax system were announced in the March 2013 Budget Statement. The Finance Act 2013 reduced the main rate of corporation tax to 21%, with effect from 1 April 2014, with a further reduction to 20%, with effect from 1 April 2015.

7. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £000
Cost or valuation	
At 1 October 2012 and 30 September 2013	<u>302</u>
Impairment	
At 1 October 2012 and 30 September 2013	<u>302</u>
Net book value	
At 30 September 2013	<u>-</u>
At 30 September 2012	<u>-</u>

LOGICA BUSINESS SERVICES UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

7. FIXED ASSET INVESTMENTS (continued)

Subsidiary undertakings

The following were subsidiary undertakings of the Company:

Name	Class of shares	Holding
Worksuite Limited	Ordinary	100%

Worksuite Limited was subsequently struck off on 24 December 2013.

8. DEBTORS

	2013 £000	2012 £000
Amounts owed by group undertakings	3,415	1,586

Amounts owed by group undertakings are unsecured, repayable on demand.

9. CREDITORS:
Amounts falling due within one year

	2013 £000	2012 £000
Amounts owed to group undertakings	3,250	1,749

Amounts owed to group undertakings are unsecured, payable on demand.

10. SHARE CAPITAL

	2013 £000	2012 £000
Allotted, called up and fully paid		
10,000 Ordinary shares of £1 each	10	10

11. RESERVES

	Profit and loss account £000
At 1 October 2012	41
Profit for the financial year	114
At 30 September 2013	155

LOGICA BUSINESS SERVICES UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

12. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	2013 £000	2012 £000
Opening shareholders' funds	51	25
Profit for the financial year/period	114	26
Closing shareholders' funds	<u>165</u>	<u>51</u>

13. RELATED PARTY TRANSACTIONS

As a wholly owned subsidiary undertaking of LogicaCMG International Holdings Limited, the Company has taken advantage of the exemption in Financial Reporting Standard 8 'Related Party Disclosures' from disclosing transactions with other members of the Group headed by CGI Group Inc.

There were no other related party transactions during the current period or previous year.

14. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The Company's immediate parent company is LogicaCMG International Holdings Limited. The Company's ultimate parent company and ultimate controlling party, is CGI Group Inc. , a company incorporated in Canada. CGI Group Inc. is the parent company of the only group in which the results of the Company are consolidated. The consolidated financial statements of CGI Group Inc. are available from:

The Company Secretary
CGI Group Inc.
1350 René-Lévesque Boulevard West
Montreal
Quebec
H3G 1T4
Canada