



Statement of financial position

	30/06/2010 prior to the application of IFRS 5
ASSETS <i>(in thousands of euros)</i>	
Goodwill	381,925
Intangible assets	26,806
Property and equipment	37,837
Financial assets	3,648
Deferred tax assets	24,448
Other non-current assets	171
Non-current assets	474 835
Inventories	467
Trade accounts receivable	371,138
Other current receivables	34,194
Cash and cash equivalents	35,642
Current assets	441 441
TOTAL ASSETS	916 276

	30/06/2010 prior to the application of IFRS 5
LIABILITIES AND EQUITY <i>(in thousands of euros)</i>	
Share capital	47,010
Capital reserves	54,806
Consolidated reserves	202,502
Profit for the period	19,822
Gains and losses taken directly to equity	- 8 670
Equity - Group share	315 470
Minority interests	3
TOTAL EQUITY	315 473
Financial debt - long-term portion	89,545
Deferred tax liabilities	8,029
Provisions for post-employment benefits	40,762
Non-current provisions	1,886
Other non-current liabilities	6,804
Non-current liabilities	147 026
Financial debt - short-term portion	74,303
Trade accounts payable	42,561
Other current liabilities	336,913
Current liabilities	453 777
TOTAL LIABILITIES	600 803
TOTAL LIABILITIES AND EQUITY	916 276



Income statement

<i>(in thousands of euros)</i>	First-half 2010 prior to the application of IFRS 5	
	Amount	%
Revenue	569,024	100.0%
Purchases consumed	-57,967	-10.2%
Staff costs	-393,061	-69.1%
External expenses	-66,147	-11.6%
Taxes and duties	-5,814	-1.0%
Depreciation and amortisation	-5,655	-1.0%
Provisions and impairment	-2,339	-0.4%
Other operating income from recurring operations	4,831	0.8%
Other operating expenses from recurring operations	-630	-0.1%
Profit from recurring operations	42,242	7.4%
Amortisation of allocated intangible assets	-1,354	-0.2%
Other operating income	-	-
Other operating expenses	-2,122	-0.4%
Operating profit	38,766	6.8%
Income from cash and cash equivalents	11	-
Cost of gross financial debt	-3,280	-0.6%
Cost of net financial debt	-3,269	-0.6%
Other financial income	855	0.2%
Other financial expense	-1,850	-0.3%
Tax charge	-14,680	-2.6%
Net profit for the year from continuing operations	19,822	3.5%
Net profit for the year from discontinued operations or operations being discontinued	-	-
Net profit	19,822	3.5%
Attributable to Group	19 822	
Minority interests	-	-



Statement of changes in net debt

	30/06/2010
<i>(in thousands of euros)</i>	
NET DEBT AT BEGINNING OF PERIOD (A)	137,449
Cash from operations after cost of net debt and tax	36,628
Cost of net financial debt	3,269
Income taxes (including deferred tax)	14,680
Cash from operations before changes in working capital	54,577
Taxes paid	-5,341
Changes in working capital requirements	-27,561
Net cash from operating activities	21,675
Change related to investing activity	-7,326
Net interest paid	-3,348
Available net cash flow	11,001
Impact of changes in scope	- 187
Financial investments	26
Dividends	-
Capital increase in cash	331
Employee profit sharing	-3,025
Other changes	-325
TOTAL NET CHANGE DURING THE PERIOD (B)	7,821
Impact of changes in foreign exchange rates	1,422
NET DEBT AT END OF PERIOD (A - B)	128,206



Cash flow statement

	First-half 2010 prior to the application of IFRS 5
<i>in thousands of euros</i>	
Consolidated net profit (including minority interests)	19,822
Net increase in depreciation, amortisation and provisions	8,702
Unrealised gains and losses related to changes in fair value	23
Calculated income and expenses related to stock options and similar derivatives	180
Other calculated income and expenses	8,155
Gains and losses on disposal	- 254
Cash from operations after cost of net debt and tax	36,628
Cost of net financial debt	3,269
Income taxes (including deferred tax)	14,680
Cash from operating activities before changes in working capital financial interest and taxes (A)	54,577
Tax paid (B)	-5,341
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	-27,561
Net cash from operating activities (D) = (A+B+C)	21,675
Purchase of tangible and intangible fixed assets	-5,927
Proceeds from sale of tangible and intangible fixed assets	718
Purchase of financial assets	- 243
Proceeds from sale of financial assets	269
Impact of changes in the scope of consolidation	- 187
Net cash from (used in) investing activities (E)	-5,370
Proceeds on issue of shares	-
Proceeds on the exercise of stock options	331
Purchase and proceeds from disposal of treasury shares	81
Dividends paid during the period	-
• Dividends paid to shareholders of Sopra Group SA	-
• Dividends paid to minority interests of consolidated companies	-
Change in borrowings	-60,257
Net interest paid (including finance leases)	-3,348
Other cash flow items relating to financing activities	- 165
Net cash from (used in) financing activities (F)	-63,358
Effect of foreign exchange rate changes (G)	1,422
Net cash from (used in) operations being discontinued (H)	-
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G+H)	-45,631
Opening cash position	43,512
Closing cash position	-2,119