

## Consolidated balance sheet

<b>ASSETS</b> <i>in thousands of euros</i>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Goodwill	369,914	356,589	372,686
Intangible assets	23,713	25,120	28,891
Property and equipment	39,279	34,888	35,091
Financial assets	3,636	3,527	3,430
Deferred tax assets	34,369	22,556	16,459
Other non-current assets	127	209	-
<b>Non-current assets</b>	<b>471,038</b>	<b>442,889</b>	<b>456,557</b>
Stocks and work in progress	797	447	404
Trade accounts receivable	368,396	333,865	401,539
Other current receivables	33,884	44,562	32,900
Cash and cash equivalents	54,897	43,566	33,009
<b>Current assets</b>	<b>457,974</b>	<b>422,440</b>	<b>467,852</b>
<b>TOTAL ASSETS</b>	<b>929,012</b>	<b>865,329</b>	<b>924,409</b>

<b>LIABILITIES AND EQUITY</b> <i>in thousands of euros</i>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Share capital	47,416	47,010	46,820
Capital reserves	57,311	54,277	52,918
Consolidated reserves	201,935	184,596	144,858
Profit for the year	74,768	27,240	58,198
Losses taken directly to equity	-16,879	-31,436	-34,491
<b>Equity - Group share</b>	<b>364,551</b>	<b>281,687</b>	<b>268,303</b>
<b>Minority interests</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>TOTAL EQUITY</b>	<b>364,554</b>	<b>281,689</b>	<b>268,306</b>
Financial debt - long term portion	74,423	146,673	189,969
Deferred tax liabilities	9,300	7,173	213
Provision for post-employment benefits	40,934	33,910	30,220
Non-current provisions	1,905	2,187	3,012
Other non-current liabilities	13,080	10,659	9,955
<b>Non-current liabilities</b>	<b>139,642</b>	<b>200,602</b>	<b>233,369</b>
Financial debt - short term portion	37,629	34,342	41,234
Trade payables	53,531	45,662	59,620
Other current liabilities	333,656	303,034	321,880
<b>Current liabilities</b>	<b>424,816</b>	<b>383,038</b>	<b>422,734</b>
<b>TOTAL LIABILITIES</b>	<b>564,458</b>	<b>583,640</b>	<b>656,103</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>929,012</b>	<b>865,329</b>	<b>924,409</b>

## Consolidated income statement

<i>in thousands of euros</i>	2010		2009		2008	
	Amount	%	Amount	%	Amount	%
Revenue	1,169,893	100.00%	1,094,261	100.00%	1,129,477	100.00%
Purchases consumed	-121,647	-10.40%	-119,057	-10.90%	-143,788	-12.70%
Staff costs	-783,463	-67.00%	-737,109	-67.40%	-721,640	-63.90%
External expenses	-131,969	-11.30%	-123,735	-11.30%	-129,606	-11.50%
Taxes and duties	-12,851	-1.10%	-22,279	-2.00%	-22,780	-2.00%
Depreciation	-11,494	-1.00%	-11,944	-1.10%	-11,747	-1.00%
Provisions and impairment	-3,286	-0.30%	-3,913	-0.40%	-2,230	-0.20%
Other operating income	12,832	1.10%	9,179	0.80%	5,887	0.50%
Other operating expenses	-1,245	-0.10%	-2,125	-0.20%	-1,066	-0.10%
<b>Operating profit on business activity</b>	<b>116,770</b>	<b>10.00%</b>	<b>83,278</b>	<b>7.60%</b>	<b>102,507</b>	<b>9.10%</b>
Expenses related to stock options	-197	0.00%	-306	0.00%	-185	0.00%
Amortisation of allocated intangible assets	-2,599	-0.20%	-2,625	-0.20%	-1,409	-0.10%
<b>Profit from recurring operations</b>	<b>113,974</b>	<b>9.70%</b>	<b>80,347</b>	<b>7.30%</b>	<b>100,913</b>	<b>8.90%</b>
Other operating income and expenses	-4,673	-0.40%	-17,191	-1.60%	-1,168	-0.10%
<b>Operating profit</b>	<b>109,301</b>	<b>9.30%</b>	<b>63,156</b>	<b>5.80%</b>	<b>99,745</b>	<b>8.80%</b>
Income from cash and cash equivalents	25	-	39	-	165	-
Cost of gross financial debt	-5,862	-0.50%	-9,251	-0.80%	-10,094	-0.90%
<b>Cost of net financial debt</b>	<b>-5,837</b>	<b>-0.50%</b>	<b>-9,212</b>	<b>-0.80%</b>	<b>-9,929</b>	<b>-0.90%</b>
Foreign exchange gains and losses	-1,108	-0.10%	-383	0.00%	-109	0.00%
Other financial income and expenses	-321	0.00%	-1,290	-0.10%	-3,170	-0.30%
Tax charge	-27,266	-2.30%	-20,912	-1.90%	-28,338	-2.50%
<b>Net profit for the year from continuing operations</b>	<b>74,769</b>	<b>6.40%</b>	<b>31,359</b>	<b>2.90%</b>	<b>58,199</b>	<b>5.20%</b>
Profit after tax from discontinued operations	-	-	-4,119	-0.40%	-	-
<b>NET PROFIT</b>	<b>74,769</b>	<b>6.40%</b>	<b>27,240</b>	<b>2.50%</b>	<b>58,199</b>	<b>5.20%</b>
Attributable to Group	74,768	6.40%	27,240	2.50%	58,198	5.20%
Minority interests	1	-	-	-	1	-

  

<b>EARNINGS PER SHARE</b> <i>in euros</i>	2010	2009	2008
Basic earnings per share	6.35	2.33	4.98
Fully diluted earnings per share	6.33	2.33	4.96

## Consolidated statement of changes in net debt

<i>in thousands of euros</i>	2010	2009	2008
<b>NET DEBT AT 1 JANUARY (A)</b>	<b>137,449</b>	<b>198,195</b>	<b>130,271</b>
<b>Cash from operations after cost of net debt and tax</b>	<b>91,627</b>	<b>64,523</b>	<b>70,165</b>
Cost of net financial debt	5,837	9,212	9,929
Income taxes (including deferred tax)	27,266	20,912	28,338
<b>Cash from operations before changes in working capital</b>	<b>124,730</b>	<b>94,647</b>	<b>108,432</b>
Income taxes paid	-33,778	-32,176	-29,302
Changes in working capital requirements	20,870	50,148	-2,835
<b>Net cash from operating activities</b>	<b>111,822</b>	<b>112,619</b>	<b>76,295</b>
Change related to investing activity	-15,031	-11,988	-12,732
Net interest paid	-5,987	-9,408	-10,728
<b>Available net cash flow</b>	<b>90,804</b>	<b>91,223</b>	<b>52,835</b>
Impact of changes in scope	-187	-8,800	-101,607
Financial investments	-18	-121	863
Dividends	-9,402	-19,270	-19,255
Capital increase in cash	2,580	1,230	821
Employee profit sharing	-2,728	-4,413	-985
Other changes	-874	439	95
<b>TOTAL NET CHANGE DURING THE YEAR (B)</b>	<b>80,175</b>	<b>60,288</b>	<b>-67,233</b>
Impact of changes in foreign exchange rates (C )	119	458	-691
<b>NET DEBT AT 31 DECEMBER (A-B-C)</b>	<b>57,155</b>	<b>137,449</b>	<b>198,195</b>

## Consolidated cash flow statement

<i>in thousands of euros</i>	2010	2009	2008
<b>Consolidated net profit (including minority interests)</b>	<b>74,769</b>	<b>27,240</b>	<b>58,199</b>
Net increase in depreciation, amortisation and provisions	17,671	35,146	14,342
Unrealised gains and losses relating to changes in fair value	-520	695	3,000
Share-based payment expense	841	306	185
Other calculated income and expense	-837	636	-5,763
Gains and losses on disposal	-297	500	202
<b>Cash from operations after cost of net debt and tax</b>	<b>91,627</b>	<b>64,523</b>	<b>70,165</b>
Cost of net financial debt	5,837	9,212	9,929
Income taxes paid (including deferred tax)	27,266	20,912	28,338
<b>Cash from operations before cost of net debt and tax (A)</b>	<b>124,730</b>	<b>94,647</b>	<b>108,432</b>
Tax paid (B)	-33,778	-32,176	-29,302
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	20,870	50,148	-2,835
<b>Net cash from operating activities (D) = (A+B+C)</b>	<b>111,822</b>	<b>112,619</b>	<b>76,295</b>
Purchase of tangible and intangible fixed assets	-12,711	-7,788	-8,620
Proceeds from sale of tangible and intangible fixed assets	939	532	44
Purchase of financial assets	-338	-444	-359
Proceeds from sale of financial assets	320	323	1,222
Impact of changes in scope	-187	-8,800	-101,392
<b>Net cash from (used in) investing activities (E)</b>	<b>-11,977</b>	<b>-16,177</b>	<b>-109,105</b>
Proceeds on issue of shares	-	-	-
Proceeds on the exercise of stock options	2,580	1,230	821
Purchase and proceeds from disposal of treasury shares	-508	583	-637
<b>Dividends paid during the year</b>			
- Dividends paid to the shareholders of Sopra Group SA	-9,402	-19,270	-19,255
- Dividends paid to minority interests of consolidated companies	-	-	-
Change in borrowings	-76,413	-53,386	73,521
Net interest paid (including finance leases)	-5,987	-9,408	-10,728
Other cash flow relating to financing activities	-165	-152	35
<b>Net cash from (used in) financing activities (F)</b>	<b>-89,895</b>	<b>-80,403</b>	<b>43,757</b>
Effect of foreign exchange rate changes (G)	119	458	-691
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G)</b>	<b>10,069</b>	<b>16,497</b>	<b>10,256</b>
Opening cash position	43,512	27,015	16,759
Closing cash position	53,581	43,512	27,015