

Consolidated balance sheet

ASSETS (in thousands of euros)	30/06/2007	30/06/2006	31/12/2006
NON-CURRENT ASSETS			
Goodwill	297 245	272 792	278 654
Intangible assets	1 706	1 754	1 538
Property and equipment	31 105	29 538	31 968
Financial assets	4 209	4 191	4 068
Deferred tax assets	6 968	6 297	8 557
Total non-current assets	341 233	314 572	324 785
CURRENT ASSETS			
Inventories	495	23	23
Trade accounts receivable	345 270	313 557	323 819
Other current receivables	28 199	22 350	20 750
Derivatives	4 151	2 480	2 824
Cash and cash equivalents	26 348	26 904	50 693
Total current assets	404 463	365 314	398 109
TOTAL ASSETS	745 696	679 886	722 894

LIABILITIES AND EQUITY (in thousands of euros)	30/06/2007	30/06/2006	31/12/2006
EQUITY			
Share capital	45 867	45 846	45 867
Capital reserves	47 612	46 341	46 886
Consolidated reserves	110 854	82 077	82 136
Profit for the period	21 089	17 211	44 206
Losses taken directly to equity	-3 871	-959	-2 875
Equity - Group share	221 551	190 516	216 220
Minority interests	2	1	1
TOTAL EQUITY	221 553	190 517	216 221
NON-CURRENT LIABILITIES			
Financial debt - long term portion	148 593	140 781	136 487
Deferred tax liabilities	1 250	280	284
Provisions for post-employment benefits	15 483	13 463	14 515
Non-current provisions	4 815	4 533	3 989
Other non-current liabilities	9 258	28 244	25 098
Total non-current liabilities	179 399	187 301	180 373
CURRENT LIABILITIES			
Financial debt - short term portion	26 660	21 248	11 935
Trade accounts payable	43 539	33 768	41 766
Other current liabilities	273 091	245 644	271 203
Derivatives	1 454	1 408	1 396
Total current liabilities	344 744	302 068	326 300
TOTAL LIABILITIES	524 143	489 369	506 673
TOTAL LIABILITIES AND EQUITY	745 696	679 886	722 894

Consolidated income statement

<i>(in thousands of euro)</i>	30/06/2007		30/06/2006		31/12/2006	
	Amount	%	Amount	%	Amount	%
Revenue	483 280	100,0%	442 999	100%	897 668	100,0%
Purchases consumed	-50 233	-10,4%	-49 292	-11,1%	-104 038	-11,6%
Staff costs	-324 676	-67,2%	-295 431	-66,7%	-582 569	-64,9%
External expenses	-58 016	-12,0%	-53 241	-12,0%	-106 617	-11,9%
Tax other than corporate income tax	-9 738	-2,0%	-8 880	-2,0%	-17 900	-2,0%
Depreciation and amortisation	-5 326	-1,1%	-5 144	-1,2%	-10 391	-1,2%
Provisions and impairment	-1 459	-0,3%	-1 070	-0,2%	-2 439	-0,3%
Other operating income and expenses from recurring operations	675	0,1%	-112	0,0%	1 337	0,1%
Profit from recurring operations	34 507	7,1%	29 829	6,7%	75 051	8,4%
Other operating income and expenses	-673	-0,1%	-	-	-1 127	-0,1%
Operating profit	33 834	7,0%	29 829	6,7%	73 924	8,2%
Income from cash and cash equivalents	158	0,0%	188	0,0%	411	0,0%
Cost of gross financial debt	-3 667	-0,8%	-3 378	-0,8%	-6 758	-0,8%
Cost of net financial debt	-3 509	-0,7%	-3 190	-0,7%	-6 347	-0,7%
Other financial income and expense	3 011	0,6%	-1 964	-0,4%	-1 301	-0,1%
Income tax expense	-12 247	-2,5%	-7 464	-1,7%	-22 070	-2,5%
Net profit for the year from continuing operations	21 089	4,4%	17 211	3,9%	44 206	4,9%
Net profit for the year from discontinued operations	-	-	-	-	-	-
NET PROFIT	21 089	4,4%	17 211	3,9%	44 206	4,9%
Attributable to: Group	21 089	4,4%	17 211	3,9%	44 206	4,9%
Attributable to: Minority interests	-	-	-	-	-	-
EARNINGS PER SHARE <i>(in euros)</i>	30/06/2007		30/06/2006		31/12/2006	
Basic earnings per share	1,84		1,50		3,86	
Fully diluted earnings per share	1,80		1,47		3,78	

Statement of changes in net debt

<i>(in thousands of euro)</i>	30/06/2007	30/06/2006	31/12/2006
NET DEBT OF BEGINNING OF PERIOD (A)	97 729	128 729	128 729
Net cash from operating activities before changes in working capital	25 019	24 417	58 802
Cost of net financial debt	3 509	3 190	6 347
Income taxes (including deferred tax)	12 247	7 464	22 070
Cash from operations before changes in working capital	40 775	35 071	87 219
Tax paid	-22 746	3 569	-1 325
Changes in working capital requirements	-8 386	2 565	4 393
Net cash from operating activities	9 643	41 205	90 287
Change related to investing activity	-4 623	-4 801	-13 116
Net interest paid	-3 505	-3 104	-6 005
Available net cash flow	1 515	33 300	71 166
Impact of changes in scope	-34 668	-24 653	-25 554
Financial Investments	102	131	368
Dividends	-15 479	-12 586	-12 586
Capital increase in cash	262	267	525
Employee profit sharing	-2 754	-1 977	-1 854
Application of IAS 32/39	-	-	-
Other changes	-93	-483	-631
TOTAL NET CHANGE DURING THE PERIOD (B)	-51 115	-6 001	31 434
Impact of changes in foreign exchange rates	-61	-395	-434
NET DEBT AT END OF PERIOD (A-B)	148 905	135 125	97 729

Cash flow statement

<i>(in thousands of euro)</i>	30/06/2007	30/06/2006	31/12/2006
Consolidated net profit (including minority interests)	21 089	17 211	44 206
Net increase in depreciation, amortisation and provisions	4 637	6 929	12 668
Share-based payment expense	455	317	627
Other calculated income and expense	-1 163	-333	22
Gains and losses on disposal	1	293	1 279
Cash from operations before changes in working capital	25 019	24 417	58 802
Cost of net financial debt	3 509	3 190	6 347
Income taxes paid (including deferred tax)	12 247	7 464	22 070
Net cash from operating activities before changes in working capital (A)	40 775	35 071	87 219
Tax paid (B)	-22 746	3 569	-1 325
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	-8 386	2 565	4 393
Net cash from operating activities (D) = (A+B+C)	9 643	41 205	90 287
Purchase of tangible and intangible fixed assets	-3 481	-2 408	-8 352
Proceeds from sale of tangible and intangible fixed assets	8	30	144
Purchase of financial assets (non-consolidated shares)	-152	-738	-1 063
Proceeds from sale of financial assets (non-consolidated shares)	254	869	1 431
Impact of changes in consolidation scope	-34 542	-22 466	-23 366
Net cash from (used in) investing activities (E)	-37 913	-24 713	-31 206
Proceeds on issue of shares	-	-	-
Proceeds on the exercise of stock options	262	267	525
Purchase and proceeds from disposal of treasury shares	-	-90	-32
Dividends paid during the period			
- Dividends paid to the shareholders of Sopra Group SA	-15 479	-12 586	-12 586
- Dividends paid to minority interests of consolidated companies	-	-	-
Change in borrowings	7 559	-38 394	-44 925
Net interest paid (including finance leases)	-3 505	-3 104	-6 005
Other cash flow items relating to financing activities	-120	-83	-82
Net cash from (used in) financing activities (F)	-11 283	-53 990	-63 105
Effect of foreign exchange rates changes (G)	-61	-395	-434
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G)	-39 614	-37 893	-4 458
Opening cash position	46 895	51 353	51 353
Closing cash position	7 281	13 460	46 895