

Statement of financial position

ASSETS (in thousands of euros)	30/06/2010	30/06/2009	31/12/2009
Goodwill	207 264	377 552	356 589
Intangible assets	3 166	27 089	25 120
Property and equipment	34 897	35 143	34 888
Financial assets	3 028	3 493	3 527
Deferred tax assets	14 327	14 128	22 556
Other non-current assets	64 114	-	209
Non-current assets	326 796	457 405	442 889
Inventories	42	464	447
Trade accounts receivable	322 746	358 022	333 865
Other current receivables	25 377	45 871	44 562
Cash and cash equivalents	15 794	25 417	43 566
Assets held for sale	296 341	-	-
Current assets	660 300	429 774	422 440
TOTAL ASSETS	987 096	887 179	865 329

LIABILITIES AND EQUITY (in thousands of euros)	30/06/2010	30/06/2009	31/12/2009
Share capital	47 010	46 820	47 010
Capital reserves	54 806	53 084	54 277
Consolidated reserves	202 502	183 670	184 596
Profit for the period	19 822	10 774	27 240
Gains and losses taken directly to equity	-18 678	-22 409	-24 228
Gains and losses from operations being discontinued taken directly to equity	10 008	-6 109	-7 208
Equity - Group share	315 470	265 830	281 687
Minority interests	3	2	2
TOTAL EQUITY	315 473	265 832	281 689
Financial debt - long-term portion	87 772	176 929	146 673
Deferred tax liabilities	-	177	7 173
Provisions for post-employment benefits	35 669	31 982	33 910
Non-current provisions	850	2 878	2 187
Other non-current liabilities	4 916	1 422	10 659
Non-current liabilities	129 207	213 388	200 602
Financial debt - short-term portion	74 004	44 504	34 342
Trade accounts payable	39 811	44 218	45 662
Other current liabilities	262 435	319 237	303 034
Liabilities held for sale	166 166	-	-
Current liabilities	542 416	407 959	383 038
TOTAL LIABILITIES	671 623	621 347	583 640
TOTAL LIABILITIES AND EQUITY	987 096	887 179	865 329

Income statement

<i>in thousands of euros</i>	First-half 2010		First-half 2009 restated		Financial year 2009 restated	
	Amount	%	Amount	%	Amount	%
Revenue	475 247	100,0%	462 122	100,0%	912 702	100,0%
Purchases consumed	-53 965	-11,4%	-56 758	-12,3%	-105 756	-11,6%
Staff costs	-328 943	-69,2%	-317 225	-68,6%	-621 495	-68,1%
External expenses	-49 489	-10,4%	-46 741	-10,1%	-91 666	-10,0%
Taxes and duties	-5 056	-1,1%	-9 986	-2,2%	-19 990	-2,2%
Depreciation and amortisation	-4 988	-1,0%	-5 141	-1,1%	-10 486	-1,1%
Provisions and impairment	-2 045	-0,4%	-1 862	-0,4%	-3 755	-0,4%
Other operating income from recurring operations	4 093	0,9%	2 574	0,6%	6 332	0,7%
Other operating expenses from recurring operations	-764	-0,2%	-592	-0,1%	-1 403	-0,2%
Profit from recurring operations	34 090	7,2%	26 391	5,7%	64 483	7,1%
Amortisation of allocated intangible assets	-382	-0,1%	-382	-0,1%	-769	-
Other operating income	-	-	-	-	-	-
Other operating expenses	-242	-0,1%	-2 191	-0,5%	-17 191	-1,9%
Operating profit	33 466	7,0%	23 818	5,2%	46 523	5,1%
Income from cash and cash equivalents	11	-	31	-	38	-
Cost of gross financial debt	-3 161	-0,7%	-4 860	-1,1%	-9 070	-1,0%
Cost of net financial debt	-3 150	-0,7%	-4 829	-1,0%	-9 032	-1,0%
Other financial income	1 174	0,2%	2 522	0,5%	2 784	0,3%
Other financial expenses	-1 718	-0,4%	-2 696	-0,6%	-3 349	-0,4%
Tax charge	-12 598	-2,7%	-6 579	-1,4%	-15 547	-1,7%
Net profit for the year from continuing operations	17 174	3,6%	12 236	2,6%	21 379	2,3%
Net profit for the year from discontinued operations or operations being discontinued	2 648	0,6%	-1 462	-0,3%	5 861	0,7%
Net profit	19 822	4,2%	10 774	2,3%	27 240	3,0%
Attributable to Group	19 822	4,2%	10 774	2,3%	27 240	3,0%
Minority interests	-	-	-	-	-	-

EARNINGS PER SHARE in euros

	First-half 2010	First-half 2009 restated	Financial year 2009 restated
Basic earnings per share	1,69	0,92	2,33
Fully diluted earnings per share	1,68	0,92	2,33

Statement of changes in net debt

<i>in thousands of euros</i>	30/06/2010	30/06/2009 restated	31/12/2009 restated
NET DEBT AT BEGINNING OF PERIOD (A)	146 926	207 526	207 526
Cash from operations after cost of net debt and tax	22 625	20 863	51 177
Cost of net financial debt	3 150	4 829	9 032
Income taxes (including deferred tax)	12 598	6 579	15 547
Cash from operations before changes in working capital	38 373	32 271	75 756
Taxes paid	-8 854	-8 188	-22 483
Changes in working capital requirements	-16 863	23 661	56 866
Net cash from operating activities	12 656	47 744	110 139
Change related to investing activity	-6 043	-5 339	-10 039
Net interest paid	-3 229	-4 922	-9 228
Available net cash flow	3 384	37 483	90 872
Impact of changes in scope	-187	-8 800	-8 800
Financial investments	-109	-69	-30
Dividends	-	-19 270	-19 270
Capital increase in cash	331	-	1 230
Employee profit sharing	-2 818	-4 135	-4 125
Other changes	-324	-178	437
TOTAL NET CHANGE DURING THE PERIOD (B)	277	5 031	60 314
Impact of changes in foreign exchange rates	667	410	286
NET DEBT AT END OF PERIOD (A - B)	145 982	202 085	146 926

Cash flow statement

<i>in thousands of euros</i>	First-half 2010	First-half 2009 restated	Financial year 2009 restated
Consolidated net profit (including minority interests)	19 822	10 774	27 240
Net profit for the year from operations being discontinued	-2 648	1 462	-9 980
Net increase in depreciation, amortisation and provisions	6 840	6 958	31 335
Unrealised gains and losses related to changes in fair value	23	794	695
Calculated income and expenses related to stock options and similar derivatives	180	153	306
Other calculated income and expenses	-1 337	734	1 089
Gains and losses on disposal	-255	-12	492
Cash from operations after cost of net debt and income tax	22 625	20 863	51 177
Cost of net financial debt	3 150	4 829	9 032
Income taxes (including deferred tax)	12 598	6 579	15 547
Cash from operating activities before changes in working capital financial interest and taxes (A)	38 373	32 271	75 756
Income tax paid (B)	-8 854	-8 188	-22 483
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	-16 863	23 661	56 866
Net cash from operating activities (D) = (A+B+C)	12 656	47 744	110 139
Purchase of tangible and intangible fixed assets	-4 644	-2 588	-5 839
Proceeds from sale of tangible and intangible fixed assets	718	40	532
Purchase of financial assets	-212	-204	-254
Proceeds from sale of financial assets	103	135	224
Impact of changes in the scope of consolidation	-187	-8 800	-8 800
Net cash from (used in) investing activities (E)	-4 222	-11 417	-14 137
Proceeds on issue of shares	-	-	-
Proceeds on the exercise of stock options	331	-	1 230
Purchase and proceeds from disposal of treasury shares	81	-104	583
Dividends paid during the period			
• Dividends paid to shareholders of Sopra Group SA	-	-19 270	-19 270
• Dividends paid to minority interests of consolidated companies	-	-	-
Change in borrowings	-60 257	-19 959	-53 287
Net interest paid (including finance leases)	-3 229	-4 922	-9 228
Other cash flow items relating to financing activities	-165	-152	-154
Net cash from (used in) financing activities (F)	-63 239	-44 407	-80 126
Effect of foreign exchange rate changes (G)	667	410	287
Net cash from (used in) operations being discontinued (H)	8 507	-3 084	334
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G+H)	-45 631	-10 754	16 497
Opening cash position	43 512	27 015	27 015
Reclassification of cash from operations being discontinued	-19 793	-	-
Closing cash position	-21 912	16 261	43 512