

## Consolidated balance sheet

<b>ASSETS</b> <i>in thousands of euros</i>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Goodwill	356 589	372 686	300 558
Intangible assets	25 120	28 891	5 234
Property and equipment	34 888	35 091	32 958
Financial assets	3 527	3 430	4 003
Deferred tax assets	22 556	16 459	13 147
Other non-current assets	209	-	-
<b>Non-current assets</b>	<b>442 889</b>	<b>456 557</b>	<b>355 900</b>
Stocks and work in progress	447	404	274
Trade accounts receivable	333 865	401 539	358 964
Other current receivables	44 562	32 900	27 076
Cash and cash equivalents	43 566	33 009	26 573
<b>Current assets</b>	<b>422 440</b>	<b>467 852</b>	<b>412 887</b>
<b>TOTAL ASSETS</b>	<b>865 329</b>	<b>924 409</b>	<b>768 787</b>

<b>LIABILITIES AND EQUITY</b> <i>in thousands of euros</i>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Share capital	47 010	46 820	46 686
Capital reserves	54 277	52 918	51 681
Consolidated reserves	184 596	144 858	110 774
Profit for the year	27 240	58 198	55 097
<i>Gains and losses taken directly to equity</i>	-31 436	-34 491	-15 433
<b>Equity - Group share</b>	<b>281 687</b>	<b>268 303</b>	<b>248 805</b>
<b>Minority interests</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>TOTAL EQUITY</b>	<b>281 689</b>	<b>268 306</b>	<b>248 807</b>
Financial debt - long term portion	146 673	189 969	134 428
Deferred tax liabilities	7 173	213	1 028
Provision for post-employment benefits	33 910	30 220	25 520
Non-current provisions	2 187	3 012	4 505
Other non-current liabilities	10 659	9 955	13 686
<b>Non-current liabilities</b>	<b>200 602</b>	<b>233 369</b>	<b>179 167</b>
Financial debt - short term portion	34 342	41 234	22 416
Trade payables	45 662	59 620	48 459
Other current liabilities	303 034	321 880	269 938
<b>Current liabilities</b>	<b>383 038</b>	<b>422 734</b>	<b>340 813</b>
<b>TOTAL LIABILITIES</b>	<b>583 640</b>	<b>656 103</b>	<b>519 980</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>865 329</b>	<b>924 409</b>	<b>768 787</b>

## Consolidated income statement

<i>in thousands of euros</i>	2009		2008		2007	
	Amount	%	Amount	%	Amount	%
Revenue	1 094 261	100,00%	1 129 477	100,00%	1 001 440	100,00%
Purchases consumed	-119 057	-10,90%	-143 788	-12,70%	-114 727	-11,50%
Staff costs	-737 415	-67,40%	-721 825	-63,90%	-647 881	-64,70%
External expenses	-123 735	-11,30%	-129 606	-11,50%	-115 212	-11,50%
Taxes and duties	-22 279	-2,00%	-22 780	-2,00%	-20 290	-2,00%
Depreciation	-11 944	-1,10%	-11 747	-1,00%	-11 694	-1,20%
Provisions and impairment	-3 913	-0,40%	-2 230	-0,20%	-2 915	-0,30%
Other operating income from recurring operations	9 179	0,80%	5 887	0,50%	2 716	0,30%
Other operating expenses from recurring operations	-2 125	-0,20%	-1 066	-0,10%	-611	-0,10%
<b>Profit from recurring operations</b>	<b>82 972</b>	<b>7,60%</b>	<b>102 322</b>	<b>9,10%</b>	<b>90 826</b>	<b>9,10%</b>
Amortisation of allocated intangible assets	-2 625	-0,20%	-1 409	-0,10%	-	-
Other operating income	-	-	-	-	-	-
Other operating expenses	-17 191	-1,60%	-1 168	-0,10%	-673	-0,10%
<b>Operating profit</b>	<b>63 156</b>	<b>5,80%</b>	<b>99 745</b>	<b>8,80%</b>	<b>90 153</b>	<b>9,00%</b>
Income from cash and cash equivalents	39	-	165	-	169	-
Cost of gross financial debt	-9 251	-0,80%	-10 094	-0,90%	-7 994	-0,80%
<b>Cost of net financial debt</b>	<b>-9 212</b>	<b>-0,80%</b>	<b>-9 929</b>	<b>-0,90%</b>	<b>-7 825</b>	<b>-0,80%</b>
Other financial income	3 363	0,30%	10 498	0,90%	4 351	0,40%
Other financial expenses	-5 036	-0,50%	-13 777	-1,20%	-6 351	-0,60%
Tax charge	-20 912	-1,90%	-28 338	-2,50%	-25 231	-2,50%
<b>Net profit for the year from continuing operations</b>	<b>31 359</b>	<b>2,90%</b>	<b>58 199</b>	<b>5,20%</b>	<b>55 097</b>	<b>5,50%</b>
Net profit from the year from discontinued operations or operations being discontinued	-4 119	-0,40%	-	-	-	-
<b>NET PROFIT</b>	<b>27 240</b>	<b>2,50%</b>	<b>58 199</b>	<b>5,20%</b>	<b>55 097</b>	<b>5,50%</b>
Attributable to Group	27 240	2,50%	58 198	5,20%	55 097	5,50%
Minority interests	-	-	1	-	-	-

  

<i>EARNINGS PER SHARE in euros</i>	2009	2008	2007
Basic earnings per share	2,33	4,98	4,80
Fully diluted earnings per share	2,33	4,96	4,75

## Consolidated statement of changes in net debt

<i>in thousands of euros</i>	2009	2008	2007
<b>NET DEBT AT 1 JANUARY (A)</b>	<b>198 195</b>	<b>130 271</b>	<b>97 729</b>
<b>Net cash from operating activities before changes in working capital</b>	<b>64 523</b>	<b>70 165</b>	<b>71 541</b>
Cost of net financial debt	9 212	9 929	7 825
Income taxes (including deferred tax)	20 912	28 338	25 231
<b>Cash from operations before changes in working capital</b>	<b>94 647</b>	<b>108 432</b>	<b>104 597</b>
Income taxes paid	-32 176	-29 302	-38 166
Changes in working capital requirements	50 148	-2 835	-14 704
<b>Net cash from operating activities</b>	<b>112 619</b>	<b>76 295</b>	<b>51 727</b>
Change related to investing activity	-11 988	-12 732	-13 869
Net interest paid	-9 408	-10 728	-7 873
<b>Available net cash flow</b>	<b>91 223</b>	<b>52 835</b>	<b>29 985</b>
Impact of changes in scope	-8 800	-101 607	-49 218
Financial investments	-121	863	173
Dividends	-19 270	-19 255	-15 479
Capital increase in cash	1 230	821	4 746
Employee profit sharing	-4 413	-985	-2 479
Other changes	439	95	-116
<b>TOTAL NET CHANGE DURING THE YEAR (B)</b>	<b>60 288</b>	<b>-67 233</b>	<b>-32 388</b>
Impact of changes in foreign exchange rates	458	-691	-154
<b>NET DEBT AT 31 DECEMBER (A-B)</b>	<b>137 449</b>	<b>198 195</b>	<b>130 271</b>

## Consolidated cash flow statement

<i>in thousands of euros</i>	2009	2008	2007
<b>Consolidated net profit (including minority interests)</b>	<b>27 240</b>	<b>58 199</b>	<b>55 097</b>
Net increase in depreciation, amortisation and provisions	35 146	14 342	12 055
Unrealised gains and losses relating to changes in fair value	695	3 000	-677
Share-based payment expense	306	185	859
Other calculated income and expense	636	-5 763	4 200
Gains and losses on disposal	500	202	7
<b>Cash from operations after cost of net debt and tax</b>	<b>64 523</b>	<b>70 165</b>	<b>71 541</b>
Cost of net financial debt	9 212	9 929	7 825
Income taxes paid (including deferred tax)	20 912	28 338	25 231
<b>Cash from operations before cost of net debt and tax (A)</b>	<b>94 647</b>	<b>108 432</b>	<b>104 597</b>
Tax paid (B)	-32 176	-29 302	-38 166
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	50 148	-2 835	-14 704
<b>Net cash from operating activities (D) = (A+B+C)</b>	<b>112 619</b>	<b>76 295</b>	<b>51 727</b>
Purchase of tangible and intangible fixed assets	-7 788	-8 620	-9 009
Proceeds from sale of tangible and intangible fixed assets	532	44	13
Purchase of financial assets	-444	-359	-383
Proceeds from sale of financial assets	323	1 222	556
Impact of changes in scope	-8 800	-101 392	-49 119
<b>Net cash from (used in) investing activities (E)</b>	<b>-16 177</b>	<b>-109 105</b>	<b>-57 942</b>
Proceeds on issue of shares	-	-	-
Proceeds on the exercise of stock options	1 230	821	4 746
Purchase and proceeds from disposal of treasury shares	583	-637	-80
<b>Dividends paid during the year</b>			
- Dividends paid to the shareholders of Sopra Group SA	-19 270	-19 255	-15 479
- Dividends paid to minority interests of consolidated expenses	-	-	-
Change in borrowings	-53 386	73 521	-4 961
Net interest paid (including finance leases)	-9 408	-10 728	-7 873
Other cash flow relating to financing activities	-152	35	-120
<b>Net cash from (used in) financing activities (F)</b>	<b>-80 403</b>	<b>43 757</b>	<b>-23 767</b>
Effect of foreign exchange rate changes (G)	458	-691	-154
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G)</b>	<b>16 497</b>	<b>10 256</b>	<b>-30 136</b>
Opening cash position	27 015	16 759	46 895
Closing cash position	43 512	27 015	16 759