

Statement of financial position

ASSETS (in thousands of euros)	30/06/2009	30/06/2008	31/12/2008
Goodwill	377,552	299,692	372,686
Intangible assets	27,089	7,070	28,891
Property and equipment	35,143	33,687	35,091
Financial assets	3,493	3,052	3,430
Deferred tax assets	14,128	11,957	16,459
Non-current assets	457,405	355,458	456,557
Inventories	464	320	404
Trade accounts receivable	358,022	385,866	401,539
Other current receivables	45,637	34,855	32,614
Derivatives	234	3,911	286
Cash and cash equivalents	25,417	25,740	33,009
Current assets	429,774	450,692	467,852
TOTAL ASSETS	887,179	806,150	924,409

LIABILITIES AND EQUITY (in thousands of euros)	30/06/2009	30/06/2008	30/12/2008
Share capital	46,820	46,686	46,820
Capital reserves	53,084	52,317	52,918
Consolidated reserves	183,670	146,527	144,858
Profit for the period	10,774	24,746	58,198
Gains and losses taken directly to equity	-28,518	-24,307	-34,491
Equity - Group share	265,830	245,969	268,303
Minority interests	2	2	3
TOTAL EQUITY	265,832	245,971	268,306
Financial debt - long term portion	176,929	122,400	189,969
Deferred tax liabilities	177	2,428	213
Provisions for post-employment benefits	31,982	26,567	30,220
Non-current provisions	2,878	4,119	3,012
Other non-current liabilities	1,422	3,350	9,955
Non-current liabilities	213,388	158,864	233,369
Financial debt - short term portion	44,504	59,912	41,234
Trade accounts payable	44,218	46,422	59,620
Other current liabilities	314,749	294,055	317,904
Derivatives	4,488	926	3,976
Current liabilities	407,959	401,315	422,734
TOTAL LIABILITIES	621,347	560,179	656,103
TOTAL LIABILITIES AND EQUITY	887,179	806,150	924,409

Statement of comprehensive income

<i>(in thousands of euros)</i>	First-half 2009		First-half 2008		Financial year 2008	
	Amount	%	Amount	%	Amount	%
Revenue	544,752	100.0%	549,593	100.0%	1,129,477	100.0%
Purchases consumed	-63,665	-11.7%	-67,944	-12.4%	-143,788	-12.7%
Staff costs	-374,608	-68.8%	-360,776	-65.6%	-721,825	-63.9%
External expenses	-63,598	-11.7%	-63,063	-11.5%	-129,606	-11.5%
Taxes and duties	-11,059	-2.0%	-10,771	-2.0%	-22,780	-2.0%
Depreciation and amortisation	-5,904	-1.1%	-5,617	-1.0%	-11,747	-1.0%
Provisions and impairment	-2,110	-0.4%	-2,044	-0.4%	-2,230	-0.2%
Other operating income and expenses from recurring operations	2,654	0.5%	1,423	0.3%	4,821	0.4%
Profit from recurring operations	26,462	4.9%	40,801	7.4%	102,322	9.1%
Amortisation of allocated intangible assets	-1,380	-0.3%	-403	0.0%	-1,409	-0.1%
Other operating income and expenses	-2,191	-0.4%	-	-	-1,168	-0.1%
Operating profit	22,891	4.2%	40,398	7.4%	99,745	8.8%
Income from cash and cash equivalents	31	0.0%	70	0.0%	165	0.0%
Cost of gross financial debt	-4,953	-0.9%	-4,206	-0.8%	-10,094	-0.9%
Cost of net financial debt	-4,922	-0.9%	-4,136	-0.8%	-9,929	-0.9%
Other financial income and expense	-933	-0.2%	268	0.0%	-3,279	-0.3%
Tax charge	-6,262	-1.1%	-11,784	-2.1%	-28,338	-2.5%
Net profit for the year from continuing operations	10,774	2.0%	24,746	4.5%	58,199	5.2%
Net profit for the year from discontinued operations or operations being discontinued	-	-	-	-	-	-
NET PROFIT	10,774	2.0%	24,746	4.5%	58,199	5.2%
Attributable to Group	10,774	2.0%	24,746	4.5%	58,198	5.2%
Minority interests	-	-	-	-	1	-
EARNINGS PER SHARE (in euros)						
	First-half 2009		First-half 2008		Financial year 2008	
Basic earnings per share	0.92		2.12		4.98	
Fully diluted earnings per share	0.92		2.11		4.96	

Gains and losses recognised directly in equity

<i>(in thousands of euros)</i>	First-half 2009	First-half 2008	Financial year 2008
Net profit	10,774	24,746	58,199
Translation differential	5,805	-9,209	-16,198
Actuarial gains and losses on pension plans	3	335	-1,028
Change in the value of derivatives	165	-	-1,832
Total gains and losses recognised directly in equity	5,973	-8,874	-19,058
NET GAINS AND LOSSES RECOGNISED DIRECTLY IN EQUITY	16,747	15,872	39,141
o/w Group share	16,747	15,872	39,140
Minority interests	-	-	1

Statement of changes in net debt

<i>(in thousands of euros)</i>	30/06/2009	30/06/2008	31/12/2008
NET DEBT AT BEGINNING OF PERIOD (A)	198,195	130,271	130,271
Cash from operations after cost of net debt and tax	21,157	26,066	70,165
Cost of net financial debt	4,922	4,136	9,929
Income taxes (including deferred tax)	6,262	11,784	28,338
Cash from operations before changes in working capital	32,341	41,986	108,432
Taxes paid	-12,865	-10,145	-29,302
Changes in working capital requirements	26,440	-12,757	-2,835
Net cash from operating activities	45,916	19,084	76,295
Change related to investing activity	-6,847	-6,234	-12,732
Net interest paid	-5,015	-4,145	-10,728
Available net cash flow	34,054	8,705	52,835
Impact of changes in scope	-8,800	-15,424	-101,607
Financial investments	-59	760	863
Dividends	-19,270	-19,255	-19,255
Capital increase in cash	0	411	821
Employee profit sharing	-4,412	-1,174	-985
Other changes	-178	166	95
TOTAL NET CHANGE DURING THE PERIOD (B)	1,335	-25,811	-67,233
Impact of changes in foreign exchange rates	844	-490	-691
NET DEBT AT END OF PERIOD (A-B)	196,016	156,572	198,195

Cash flow statement

<i>(in thousands of euros)</i>	First-half 2009	First-half 2008	Financial year 2008
Consolidated net profit (including minority interests)	10,774	24,746	58,199
Net increase in depreciation, amortisation and provisions	8,912	6,743	14,342
Unrealised gains and losses related to changes in fair value	794	-786	3,000
Calculated income and expenses related to stock options and similar derivatives	153	143	185
Other calculated income and expenses	528	-4,888	-5,763
Gains and losses on disposal	-4	108	202
Cash from operations before changes in working capital	21,157	26,066	70,165
Cost of net financial debt	4,922	4,136	9,929
Income tax expense (including deferred tax)	6,262	11,784	28,338
Net cash from operating activities before changes in working capital (A)	32,341	41,986	108,432
Tax paid (B)	-12,865	-10,145	-29,302
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	26,440	-12,757	-2,835
Net cash from operating activities (D) = (A+B+C)	45,916	19,084	76,295
Purchase of tangible and intangible fixed assets	-4,096	-3,400	-8,620
Proceeds from sale of tangible and intangible fixed assets	40	-	44
Purchase of financial assets	-253	-200	-359
Proceeds from sale of financial assets	194	960	1,222
Impact of changes in consolidation scope	-8,800	-15,209	-101,392
Net cash from (used in) investing activities (E)	-12,915	-17,849	-109,105
Proceeds on issue of shares	-	-	-
Proceeds on the exercise of stock options	-	411	821
Purchase and proceeds from disposal of treasury shares	-104	-3	-637
Dividends paid during the period			
- Dividends paid to shareholders of Sopra Group SA	-19,270	-19,255	-19,255
- Dividends paid to minority interests of consolidated companies	-	-	-
Change in borrowings	-20,058	-6,581	73,521
Net interest paid (including finance leases)	-5,015	-4,145	-10,728
Other cash flow items relating to financing activities	-152	35	35
Net cash from (used in) financing activities (F)	-44,599	-29,538	43,757
Effect of foreign exchange rate changes (G)	844	-490	-691
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G)	-10,754	-28,793	10,258
Opening cash position	27,015	16,759	16,759
Closing cash position	16,261	-12,034	27,015