

Consolidated balance sheet

ASSETS (in thousands of euros)	2007	2006	2005
Goodwill	300,558	278,654	242,182
Intangible assets	5,234	1,538	2,040
Property and equipment	32,958	31,968	28,929
Financial assets	4,003	4,068	4,373
Deferred tax assets	13,147	8,557	7,837
Non-current assets	355,900	324,785	285,361
Inventories and work in progress	274	23	21
Trade accounts receivable	358,964	323,819	290,949
Other current receivables	23,866	20,750	23,894
Derivatives	3,210	2,824	-
Cash and cash equivalents	26,573	50,693	53,254
Total current assets	412,887	398,109	368,118
TOTAL ASSETS	768,787	722,894	653,479

LIABILITIES AND EQUITY (in thousands of euros)	2007	2006	2005
EQUITY			
Share capital	46,686	45,867	45,776
Capital reserves	51,681	46,886	45,541
Consolidated reserves	110,774	82,136	59,753
Profit for the period	55,097	44,206	35,259
Losses taken directly to equity	-15,433	-2,875	-986
Equity - Group share	248,805	216,220	185,343
Minority interests	2	1	1
TOTAL EQUITY	248,807	216,221	185,344
Financial debt - long term portion	134,428	136,487	174,747
Deferred tax liabilities	1,028	284	265
Provisions for post-employment benefits	25,520	14,515	12,545
Non-current provisions	4,505	3,989	3,614
Other non-current liabilities	13,686	25,098	26,171
Non-current liabilities	179,167	180,373	217,342
Financial debt - short term portion	22,416	11,935	7,236
Trade accounts payable	48,459	41,766	36,360
Other current liabilities	268,833	271,203	207,197
Derivatives	1,105	1,396	-
Current liabilities	340,813	326,300	250,793
TOTAL LIABILITIES	519,980	506,673	468,135
TOTAL LIABILITIES AND EQUITY	768,787	722,894	653,479

Consolidated income statement

<i>(in thousands of euro)</i>	2007		2006		2005	
	Amount	%	Amount	%	Amount	%
Revenue	1,001,440	100.0%	897,668	100.0%	756,975	100.0%
Purchases consumed	-113,244	-11.3%	-104,038	-11.6%	-83,504	-11.0%
Staff costs	-647,881	-64.7%	-582,569	-64.9%	-501,968	-66.3%
External expenses	-116,695	-11.7%	-106,617	-11.9%	-87,507	-11.6%
Tax other than corporate income tax	-20,290	-2.0%	-17,900	-2.0%	-16,106	-2.1%
Depreciation and amortisation	-11,694	-1.2%	-10,391	-1.2%	-9,471	-1.3%
Provisions and impairment	-2,915	-0.3%	-2,439	-0.3%	-2,570	-0.3%
Other operating income and expenses from recurring operations	2,105	0.2%	1,337	0.1%	263	-
Profit from recurring operations	90,826	9.1%	75,051	8.4%	56,112	7.4%
Other operating income and expenses	-673	-0.1%	-1,127	-0.1%	-	-
Operating profit	90,153	9.0%	73,924	8.2%	56,112	7.4%
Income from cash and cash equivalents	169	-	411	-	400	0.1%
Cost of gross financial debt	-7,994	-0.8%	-6,758	-0.8%	-4,298	-0.6%
Cost of net financial debt	-7,825	-0.8%	-6,347	-0.7%	-3,898	-0.5%
Other financial income and expense	-2,000	-0.2%	-1,301	-0.1%	-8	-
Income tax expense	-25,231	-2.5%	-22,070	-2.5%	-16,947	-2.2%
Net profit for the year from continuing operations	55,097	5.5%	44,206	4.9%	35,259	4.7%
Net profit for the year from discontinued operations	-	-	-	-	-	-
NET PROFIT	55,097	5.5%	44,206	4.9%	35,259	4.7%
Attributable to: Group	55,097	5.5%	44,206	4.9%	35,259	4.7%
Attributable to: Minority interests	-	-	-	-	-	-
EARNINGS PER SHARE <i>(in euros)</i>						
Basic earnings per share	4.80		3.86		3.25	
Fully diluted earnings per share	4.75		3.78		3.18	

Statement of changes in net debt

<i>(in thousands of euro)</i>	2007	2006	2005
NET DEBT AT 1 JANUARY (A)	97,729	128,729	58,933
Net cash from operating activities before changes in working capital	67,724	58,802	45,731
Cost of net financial debt	7,825	6,347	3,898
Income taxes (including deferred tax)	25,231	22,070	16,947
Cash from operations before changes in working capital	100,780	87,219	66,576
Tax paid	-38,166	-1,325	-14,206
Changes in working capital requirements	-10,887	4,393	-1,244
Net cash from operating activities	51,727	90,287	51,126
Change related to investing activity	-13,869	-13,116	-8,572
Net interest paid	-7,873	-6,005	-3,898
Available net cash flow	29,985	71,166	38,656
Impact of changes in scope	-49,218	-25,554	-103,212
Financial Investments	173	368	258
Dividends	-15,479	-12,586	-8,585
Capital increase in cash	4,746	525	4,098
Employee profit sharing	-2,479	-1,854	689
Application of IAS 32/39	-	-	-1,004
Other changes	-116	-631	-926
TOTAL NET CHANGE DURING THE PERIOD (B)	-32,388	31,434	-70,026
Impact of changes in foreign exchange rates	-154	-434	230
NET DEBT AT 31 DECEMBER (A-B)	130,271	97,729	128,729

Cash flow statement

<i>(in thousands of euro)</i>	2007	2006	2005
Consolidated net profit (including minority interests)	55,097	44,206	35,259
Net increase in depreciation, amortisation and provisions	12,055	12,668	9,815
Share-based payment expense	859	627	573
Other calculated income and expense	-294	22	-
Gains and losses on disposal	7	1,279	84
Cash from operations before changes in working capital	67,724	58,802	45,731
Cost of net financial debt	7,825	6,347	3,898
Income taxes paid (including deferred tax)	25,231	22,070	16,947
Net cash from operating activities before changes in working capital (A)	100,780	87,219	66,576
Tax paid (B)	-38,166	-1,325	-14,206
Changes in operating working capital requirements (including liabilities related to employee benefits) (C)	-10,887	4,393	-1,244
Net cash from operating activities (D) = (A+B+C)	51,727	90,287	51,126
Purchase of tangible and intangible fixed assets	-9,009	-8,352	-4,846
Proceeds from sale of tangible and intangible fixed assets	13	144	70
Purchase of financial assets	-383	-1,063	-1,976
Proceeds from sale of financial assets	556	1,431	2,234
Impact of changes in consolidation scope	-49,119	-23,366	-91,504
Net cash from (used in) investing activities (E)	-57,942	-31,206	-96,022
Proceeds on issue of shares	-	-	-
Proceeds on the exercise of stock options	4,746	525	4,098
Purchase and proceeds from disposal of treasury shares	-80	-32	18
Dividends paid during the period			
- Dividends paid to the shareholders of Sopra Group SA	-15,479	-12,586	-8,585
- Dividends paid to minority interests of consolidated companies	-	-	-
Change in borrowings	-4,961	-44,925	77,165
Net interest paid (including finance leases)	-7,873	-6,005	-3,898
Other cash flow items relating to financing activities	-120	-82	-
Net cash from (used in) financing activities (F)	-23,767	-63,105	68,798
Effect of foreign exchange rates changes (G)	-154	-434	230
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G)	-30,136	-4,458	24,132
Opening cash position	46,895	51,353	27,221
Closing cash position	16,759	46,895	51,353