



Consolidated balance sheet

ASSETS <i>(in thousands of euros)</i>	30/06/2018	31/12/2017
Goodwill	339 496	333 617
Intangible assets	45 098	48 917
Property and equipment	13 921	14 390
Financial assets	3 035	3 288
Deferred tax assets	22 488	20 459
Non-current assets	424 037	420 670
Inventories	118	178
Trade accounts receivable	55 586	71 090
Other current receivables	30 197	31 016
Cash and cash equivalents	47 559	28 146
Current assets	133 459	130 430
TOTAL ASSETS	557 496	551 100

LIABILITIES AND EQUITY <i>(in thousands of euros)</i>	30/06/2018	31/12/2017
Share capital	42 448	42 420
Capital reserves	121 688	121 044
Consolidated reserves and other reserves	185 912	176 256
Profit for the period	3 859	4 404
Equity - Group share	353 906	344 126
Minority interests	2	2
TOTAL EQUITY	353 908	344 127
Financial debt - long-term portion	45 362	47 759
Deferred tax liabilities	33	420
Other non-current liabilities	8 852	22 090
Non-current liabilities	54 247	70 269
Financial debt - short-term portion	5 585	4 481
Trade payables	18 289	16 172
Deferred income	94 374	67 313
Other current liabilities	31 094	48 738
Current liabilities	149 341	136 704
TOTAL LIABILITIES	203 588	206 973
TOTAL LIABILITIES AND EQUITY	557 496	551 100



Consolidated income statement

in thousands of euros	1st Half 2018	1st Half 2017
Revenue	134 938	142 786
Staff costs	-87 769	-97 944
Purchases consumed and external expenses	-38 144	-40 232
Taxes and duties	-1 236	-1 145
Depreciation, amortisation, provisions and impairment	-2 949	-3 546
Other operating expenses and income from recurring operations	7 459	6 064
Operating profit on business activity	12 298	5 983
as % of revenue	9,1%	4,2%
Expenses related to stock options	-439	-542
Amortisation of allocated intangible assets	-4 109	-4 459
Profit from recurring operations	7 750	982
as % of revenue	5,7%	0,7%
Other operating income and expenses	-2 796	-1 340
Operating profit	4 954	-358
as % of revenue	3,7%	-0,3%
Cost of net financial debt	-475	-21
Other financial income and expense	-402	485
Tax charge	-218	2 529
Net profit for the period from continuing operations	3 859	2 635
Net profit	3 859	2 635
as % of revenue	2,9%	1,8%
Minority interests	0	-1
Attributable to Group	3 859	2 634
Basic earnings per share	0,18	0,12
Fully diluted earnings per share	0,18	0,12

Consolidated statement of changes in net debt

Changes in net debt (without employee profit sharing in accordance with the bank debt covenants)

in thousands of euros

	30/06/2018	31/12/2017
NET DEBT AT BEGINNING OF PERIOD (A)	20 624	-16 266
Cash from operations after cost of net debt and tax	11 284	18 203
Cost of net financial debt	475	1 093
Income taxes (including deferred tax)	218	24 021
Cash from operations before changes in working capital	11 978	43 317
Taxes paid	-2 509	-2 051
Changes in working capital requirements	16 016	-11 724
Net cash from operating activities	25 485	29 543
Change related to investing activity	-3 255	-4 194
Net interest paid	-475	-1 093
Available net cash flow	21 755	24 256
Impact of changes in scope	-	-52 691
Financial investments	86	-635
Dividends paid	-	-8 468
Capital increase in cash	208	3 150
Other changes	-1 878	-68
TOTAL NET CHANGE DURING THE PERIOD (B)	20 171	-34 456
Impact of changes in foreign exchange rates	-440	-2 434
NET DEBT AT END OF PERIOD (A-B)	892	20 624

Consolidated cash flow statement

<i>in thousands of euros</i>	1st Half 2018	1st Half 2017
Consolidated net profit (including minority interests)	3 859	2 635
Net increase in depreciation, amortisation and provisions	6 432	6 290
Unrealised gains and losses relating to changes in fair value	-	22
Share-based payment expense	439	542
Other calculated income and expense	-	-
Gains and losses on disposal	555	61
Cash from operations after cost of net debt and tax	11 284	9 551
Cost of net financial debt	475	21
Income taxes (including deferred tax)	218	-2 529
Cash from operations before cost of net debt and tax (A)	11 978	7 043
Tax paid (B)	-2 509	-1 529
Changes in operating working capital requirements (included liabilities related to employee benefits) (C)	16 016	16 509
Net cash from operating activities (D) = (A+B+C)	25 485	22 023
Purchase of tangible and intangible fixed assets	-3 255	-3 035
Proceeds from sale of tangible and intangible fixed assets	-	192
Purchase of financial assets	-	-
Proceeds from sale of financial assets	-	-
Impact of changes in the scope of consolidation	-	56 816
Changes in loans and advances granted	86	775
Net cash from (used in) investing activities (E)	-3 168	-60 435
Proceeds on the exercise of stock options	208	2 814
Purchase and proceeds from disposal of treasury shares	-	203
Dividends paid during the period:	-	-
- Dividends paid to shareholders of Sopra Group SA	-	8 462
- Dividends paid to minority interests of consolidated expenses	-	-
Borrowings	81	40 615
Repayment of borrowings	- 2 290	21 611
Net interest paid (including finance leases)	-475	-21
Other cash flow relating to financing activities	-	-31
Net cash from (used in) financing activities (F)	-2 476	13 100
Effect of foreign exchange rate changes (G)	-440	-1 055
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G)	19 400	-26 366
Opening cash position	28 137	51 707
Closing cash position	47 537	25 341