



Consolidated balance sheet

	30/06/2020	31/12/2019
ASSETS <i>(in thousands of euros)</i>		
Goodwill	350 649	349 976
Intangible assets	28 961	33 912
Property and equipment	11 544	12 505
Right-of-use assets (IFRS 16)	21 332	23 473,68
Financial and other non-current assets	5 512	5 089
Deferred tax assets	19 157	17 724
Non-current assets	437 155	442 679
Inventories	0	-
Trade accounts receivable	64 679	71 893
Other current receivables	38 459	33 179
Cash and cash equivalents	24 348	21 087
Current assets	127 486	126 158
TOTAL ASSETS	564 640	568 838
LIABILITIES AND EQUITY <i>(in thousands of euros)</i>		
Share capital	42 618	42 451
Capital reserves	110 976	110 976
Consolidated reserves and other reserves	212 496	203 764
Profit for the period	-6 009	5 405
Equity - Group share	360 082	362 596
Minority interests	2	2
TOTAL EQUITY	360 084	362 598
Financial debt - long-term portion	39 193	39 201
Lease liabilities - long-term portion (IFRS 16)	20 771	22 902,91
Deferred tax liabilities	626	488
Other non-current liabilities	12 916	13 090
Non-current liabilities	73 506	75 683
Financial debt - short-term portion	2 843	3 452
Lease liabilities - short-term portion (IFRS 16)	6 244	6 809,01
Trade payables	9 668	16 617
Deferred income	76 471	60 567
Other current liabilities	35 826	43 112
Current liabilities	131 051	130 557
TOTAL LIABILITIES	204 557	206 240
TOTAL LIABILITIES AND EQUITY	564 640	568 838



Consolidated income statement

in thousands of euros	30/06/2020	30/06/2019
Revenue	136 589	138 586
Staff costs	-93 469	-90 505
Purchases consumed and external expenses	-33 533	-39 108
Taxes and duties	-1 684	-1 085
Depreciation, amortisation, provisions and impairment	-6 432	-6 493
Other operating expenses and income from recurring operations	1 077	1 070
Operating profit on business activity	2 549	2 464
<i>as % of revenue</i>	<i>1,9%</i>	<i>1,8%</i>
Expenses related to stock options	-1 961	-893
Amortisation of allocated intangible assets	-4 332	-4 255
Profit from recurring operations	-3 744	-2 684
<i>as % of revenue</i>	<i>-2,7%</i>	<i>-1,9%</i>
Other operating income and expenses	4	-283
Operating profit	-3 740	-2 966
<i>as % of revenue</i>	<i>-2,7%</i>	<i>-2,1%</i>
Cost of net financial debt	-677	-914
Other financial income and expense	-1 835	-314
Tax charge	243	-1 897
Net profit for the period from continuing operations	-6 009	-6 091
Net profit	-6 009	-6 091
<i>as % of revenue</i>	<i>-4,4%</i>	<i>-4,4%</i>
of which attributable to non-controlling interests	0	0
of which attributable to owners of the Company	-6 009	-6 091
Basic earnings per share	-0,28	-0,29
Fully diluted earnings per share	-0,27	-0,28



Consolidated statement of changes in net debt

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

<i>in thousands of euros</i>	30/06/2020	30/06/2019
NET DEBT AT BEGINNING OF PERIOD (A)	21 566	10 227
Cash from operations after cost of net debt and tax	5 759	4 918
Cost of net financial debt	677	914
Income taxes (including deferred tax)	-243	1 897
Cash from operations before changes in working capital	6 194	7 729
Taxes paid	-521	-2 101
Changes in working capital requirements	4 951	2 993
Net cash from operating activities	10 624	8 621
Change related to investing activity	-1 288	-3 164
Rental payments	-4 115	3 517
Net interest paid	-340	-791
Available net cash flow	4 882	1 150
Impact of changes in scope	-400	-1 123
Financial investments	-10	-63
Dividends paid	-	-
Capital increase in cash	-	-
Other changes	-143	-2 048
TOTAL NET CHANGE DURING THE PERIOD (B)	4 329	-2 084
Impact of changes in foreign exchange rates	-450	24
NET DEBT AT END OF PERIOD (A-B)	17 688	12 287

Consolidated cash flow statement

<i>in thousands of euros</i>	30/06/2020	30/06/2019
Consolidated net profit (including minority interests)	-6 009	-6 091
Net increase in depreciation, amortisation and provisions	10 095	10 056
Unrealised gains and losses relating to changes in fair value	-	0
Share-based payment expense	1 663	837
Other calculated income and expense	-	-
Gains and losses on disposal	10	116
Cash from operations after cost of net debt and tax	5 759	4 918
Cost of net financial debt (including finance leases IFRS 16)	677	914
Income taxes (including deferred tax)	-243	1 897
Cash from operations before cost of net debt and tax (A)	6 194	7 729
Tax paid (B)	-521	-2 101
Changes in operating working capital requirements (included liabilities related to employee benefits) (C)	4 951	2 993
Net cash from operating activities (D) = (A+B+C)	10 624	8 621
Purchase of tangible and intangible fixed assets	-1 288	-3 164
Proceeds from sale of tangible and intangible fixed assets	0	2
Change in right of use - rent assets (IFRS 16)	0	209
Purchase of financial assets	-	-
Proceeds from sale of financial assets	-	-
Impact of changes in the scope of consolidation	-400	1 123
Changes in loans and advances granted	-10	63
Other cash flow relating to investing activities	7	79
Net cash from (used in) investing activities (E)	-1 690	-4 481
Proceeds from issues of share capital	-1	-
Proceeds on the exercise of stock options	-	-
Purchase and proceeds from disposal of treasury shares	-201	1 164
Dividends paid during the period:	-	-
- Dividends paid to shareholders of Sopra Group SA	-	-
- Dividends paid to minority interests of consolidated expenses	-	-
Borrowings	-	-
Repayment of borrowings	-500	-2 257
Change in lease liabilities (IFRS 16)	-4 115	2 901
Net interest paid (including finance leases IFRS 16)	-340	-791
Other cash flow relating to financing activities	-60	696
Net cash from (used in) financing activities (F)	-5 217	-7 809
Effect of foreign exchange rate changes (G)	-450	24
NET CHANGE IN CASH AND CASH EQUIVALENTS (D+E+F+G)	3 266	-3 644
Opening cash position	21 061	35 772
Closing cash position	24 328	32 128