

UNIT 4 AGRASSO N.V.

YEARLY FIGURES AS PER 31 DECEMBER 2007
(Figures in EUR 1,000)

*The figures below
have not been audited*

CONSOLIDATED BALANCE SHEET

	31 Dec 2007		31 Dec 2006	
	EUR	As a % of balance sheet total	EUR	As a % of balance sheet total
ASSETS				
Non-current assets				
Intangible fixed assets	158,836	42.7%	132,649	35.0%
Tangible fixed assets	25,726	6.9%	20,774	5.5%
Investments in associates and other financial assets	1,753	0.5%	2,677	0.7%
Deferred tax asset	10,996	3.0%	13,047	3.4%
Current assets				
Inventories	666	0.2%	755	0.2%
Trade and other receivables	103,816	27.9%	67,998	17.9%
Income tax asset and other taxes	2,425	0.7%	1,961	0.5%
Cash and cash equivalents	61,282	16.5%	35,574	9.4%
Assets of disposal group classified as held for sale	6,031	1.6%	103,571	27.4%
Total assets	371,531	100.0%	379,006	100.0%
EQUITY AND LIABILITIES				
Equity				
Equity attributable to shareholders of Unit 4 Agresso N.V.	137,185	36.9%	130,919	34.5%
Minority interests	28,016	7.6%	2,112	0.6%
Total equity	165,201	44.5%	133,031	35.1%
Non-current liabilities				
Interest-bearing loans and borrowings	1,064	0.3%	7,521	2.0%
Pension obligations	407	0.1%	1,356	0.4%
Deferred tax liability	24,652	6.6%	23,695	6.3%
Provisions	5,381	1.4%	8,268	2.2%
Current liabilities				
Provisions	3,790	1.0%	6,068	1.6%
Trade and other payables	32,085	8.6%	20,613	5.4%
Interest-bearing loans and borrowings	39,469	10.6%	58,595	15.4%
Income tax payable and other taxes	33,271	9.0%	23,154	6.1%
Other liabilities, accruals and deferred income	60,457	16.4%	40,349	10.6%
Liabilities directly associated with the assets classified as held for sale	5,754	1.5%	56,356	14.9%
Total equity and liabilities	371,531	100.0%	379,006	100.0%