

CONSOLIDATED BALANCE SHEET

*The figures below
have not been audited*

	30 JUNE 2002		30 JUNE 2001	
	In EUR.	As a % of balance sheet total	In EUR.	As a % of balance sheet total
<u>ASSETS</u>				
Intangible fixed assets	18,976	15,0%	15,282	11,3%
Tangible fixed assets	8,928	7,1%	7,648	5,7%
Financial fixed assets	1,533	1,2%	4,464	3,3%
Current assets				
Stocks	7,325	5,8%	6,055	4,5%
Receivables	71,012	56,2%	78,764	58,3%
Cash at bank and in hand	18,609	14,7%	22,859	16,9%
Total assets	126,383	100,0%	135,072	100,0%
<u>LIABILITIES</u>				
Group equity	53,660	42,5%	35,597	26,4%
Provisions	0	0,0%	6,664	4,9%
Long-term liabilities	2,269	1,8%	10,891	8,1%
Deferred income				
Due to maintenance contracts not realised	16,827	13,3%	16,864	12,4%
Current liabilities	53,627	42,4%	65,056	48,2%
Total liabilities	126,383	100,0%	135,072	100,0%

CONSOLIDATED PROFIT AND LOSS ACCOUNT

*The figures below
have not been audited*

	1st HALF 2002		1st HALF 2001	
	In EUR.	As a % of Net turnover	In EUR.	As a % of Net turnover
Software	56,308	53,4%	53,247	51,9%
Maintenance	18,706	17,7%	17,422	17,0%
Service & other	30,436	28,9%	31,917	31,1%
Net turnover	105,450	100,0%	102,586	100,0%
Gross margin	67,865	64,3%	70,049	68,2%
Operating costs (excluding D&A)	59,798	56,7%	56,529	55,1%
EBITDA	8,067	7,6%	13,520	13,1%
Depreciation and amortization	3,295	3,1%	3,726	3,6%
Operating result (EBIT)	4,772	4,5%	9,794	9,5%
Financial income and charges	-355	-0,3%	-319	-0,3%
Result from normal operations before tax	4,417	4,2%	9,475	9,2%
Taxes	1,290	1,2%	3,361	3,2%
Result from normal operations after tax	3,127	3,0%	6,114	6,0%
Minority interest	0	0,0%	5	0,0%
Net profit (after amortization goodwill)	3,127	3,0%	6,119	6,0%
Amortization goodwill	1,151	1,1%	1,721	1,6%
Net profit (before amortization goodwill)	4,278	4,1%	7,840	7,6%

Earnings per share

EPS (after amortization goodwill)	0,13	0,26
EPS (before amortization goodwill)	0,17	0,33

UNIT 4 AGRESSO N.V.

HALFYEARLY FIGURES AS PER JUNE 30, 2002
(Figures in EUR 1,000)

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CONSOLIDATED CASH FLOW STATEMENT

	1st HALF 2002	2001
	In EUR.	In EUR.
Cash flow from operational activities		
Operating result (before amortization goodwill)	5,923	22,273
<i>Amendments for:</i>		
Depreciation	2,144	4,129
Changes in provisions	-1,159	7,121-
Earn out payments	-8,100	-
Changes in operating capital and deferred income	794	2,040
Cash flow from business operations	-398	21,321
Financial income and charges	-355	131
Taxation on profit	-1,290	6,595-
Cash flow from operational activities	-2,043	14,857
Cash flow from investment activities		
Goodwill and translation differences	1,393	24,688-
Acquisition of other interests	-79	1,986
Divestment of group companies	0	1,076-
Investments in tangible fixed assets	-2,874	4,833-
Cash flow from investment activities	-1,560	28,611-
Cash flow from financing activities		
Issued shares after deducting provisions	-340	14,926
Change in long-term receivables	-300	867
Change in long-term debts	-907	1,815-
Cash flow from financing activities	-1,547	13,978
Net cash flow	-5,150	224
Cash at bank and in hand on 1 January	23,759	22,301
Cash at bank and in hand of the new consolidations on 1 January	0	1,234
Cash at bank and in hand on 30 June respectively 31 December	18,609	23,759

NOTES TO THE CONSOLIDATED PROFIT AND LOSS ACCOUNT

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	1st HALF 2002		1st HALF 2001	
	In EUR.	As a % of Net turnover	In EUR.	As a % of Net turnover
Internet & Security				
Software	34,064	84,9%	31,176	86,4%
Service & other	6,048	15,1%	4,897	13,6%
Net turnover	40,112	100,0%	36,073	100,0%
Gross margin	10,828	27,0%	13,019	36,1%
Operating costs (excluding D&A)	7,671	19,1%	6,314	17,5%
Operating result before D&A (EBITDA)	3,157	7,9%	6,705	18,6%
Depreciation	374	1,0%	167	0,5%
Operating result before amortization (EBITA)	2,783	6,9%	6,538	18,1%
Business Software				
Software	22,244	34,1%	22,071	33,2%
Maintenance	18,706	28,6%	17,422	26,2%
Service & other	24,388	37,3%	27,020	40,6%
Net turnover	65,338	100,0%	66,513	100,0%
Gross margin	57,037	87,3%	57,030	85,7%
Operating costs (excluding D&A)	52,127	79,8%	50,215	75,5%
Operating result before D&A (EBITDA)	4,910	7,5%	6,815	10,2%
Depreciation	1.770	2,7%	1.838	2,8%
Operating result before amortization (EBITA)	3,140	4,8%	4,977	7,4%