

Micro Focus International Plc  
**Consolidated balance sheet**

	31 October 2006 (unaudited) \$'000	31 October 2005 (unaudited) \$'000	30 April 2006 (audited) \$'000
<b>Assets</b>			
<b>Non-current assets</b>			
Goodwill	42,404	42,404	42,404
Intangible assets	7,289	7,753	7,637
Property, plant and equipment	2,154	2,236	2,386
Deferred tax assets	7,993	7,748	7,718
	<b>59,840</b>	<b>60,141</b>	<b>60,145</b>
<b>Current assets</b>			
Inventories	305	259	331
Trade and other receivables	42,342	36,321	37,629
Cash and cash equivalents	68,223	38,846	56,066
	<b>110,870</b>	<b>75,426</b>	<b>94,026</b>
<b>Total assets</b>	<b>170,710</b>	<b>135,567</b>	<b>154,171</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	62,864	53,168	70,516
Current tax liabilities	18,156	14,299	10,777
Financial liabilities – borrowings	118	118	117
	<b>81,138</b>	<b>67,585</b>	<b>81,410</b>
<b>Non-current liabilities</b>			
Non-current deferred income	6,585	5,915	6,720
Deferred tax liabilities	8,353	7,748	8,446
Financial liabilities – borrowings	41	154	94
	<b>14,979</b>	<b>13,817</b>	<b>15,260</b>
<b>Net assets (liabilities)</b>	<b>74,593</b>	<b>54,165</b>	<b>57,501</b>
<b>Shareholders' equity</b>			
<b>Capital and reserves</b>			
Called up share capital	36,712	36,595	36,644
Share premium	103,644	104,475	103,641
Profit and loss reserve	(38,895)	(58,838)	(55,267)
Foreign currency translation reserve	217	(982)	(432)
Other reserves	(27,085)	(27,085)	(27,085)
<b>Total shareholders' equity</b>	<b>74,593</b>	<b>54,165</b>	<b>57,501</b>