

INCOME STATEMENT

	Note	According to previous accounting principles	Effect due to transition to IFRS	According to IFRS
		2008		2008
Net sales		10 511	-	10 511
Costs of materials and sub-contractors		-4 187	-	-4 187
Personnel expenses		-4 548	-	-4 548
Depreciation of property, plant & equipment		-33	-	-33
Amortisation of intangible assets		-104	102	-2
Other operating expenses		-1 124	-	-1 124
Operating profit		515	102	617
Profit/loss from financial items				
Interest and similar income		31	-	31
Interest and similar expense		-74	-	-74
Profit before tax		472	102	574
Tax on profit for the year		-148	-	-148
Profit for the year		324	102	426
Other comprehensive income				
The periods translation adjustments on translation of foreign subsidiaries		-	28	28
Total comprehensive income for the period		324	130	454

Amounts in SEK millions unless otherwise stated.

BALANCE SHEET

Amounts in SEK millions
unless otherwise stated.

Assets	Note	According to previous accounting principles	Effect due to transition to IFRS	According to IFRS
		08-12-31		08-12-31
Non-current assets				
<i>Intangible assets</i>				
Goodwill		1 764	101	1 864
Other intangible assets		1	2	3
		1 765	102	1 867
<i>Property, plant & equipment</i>				
Land and buildings		2	-	2
Machinery and equipment		45	-	45
		47	-	47
<i>Financial assets</i>				
Shares in associates		0	-	0
Pension assets		164	-19	145
Other securities held as non-current assets		56	-	56
Deferred tax asset		37	5	42
Other long-term receivables		22	-	22
		279	-14	265
Total non-current assets		2 090	89	2 179
Current assets				
<i>Inventories</i>				
Raw materials and consumables used		55	-	55
		55	-	55
<i>Current receivables</i>				
Trade receivables		1 679	-	1 679
Recognised but not invoiced income		649	-	649
Other receivables		85	-	85
Prepayments and accrued income		111	-	111
		2 524	-	2 524
Short-term investments and restricted funds		11	-	11
Cash and bank balances		650	-	650
Total current assets		3 240	-	3 240
TOTAL ASSETS		5 330	89	5 419

BALANCE SHEET

Amounts in SEK millions unless otherwise stated.

	Note	According to previous accounting principles	Effect due to transition to IFRS	According to IFRS
		08-12-31		08-12-31
Equity and liabilities				
<i>Equity</i>				
Share capital (51,313,833 shares)		10	-	10
Reserves		28	-	28
Profit brought forward		759	-14	745
Profit for the year		324	102	426
		1 121	89	1 209
Total equity		1 121	89	1 209
<i>Provisions</i>				
Provisions for pensions and similar		78	-78	-
Other provisions		205	-205	-
Total provisions		282	-282	-
<i>Non-current liabilities</i>				
Other liabilities to credit institutions		800	-	800
Provision for pensions		-	78	78
Other provisions		-	43	43
Total non-current liabilities		800	121	921
<i>Current liabilities</i>				
Liabilities to credit institutions		50	-	50
Overdraft facilities		34	-	34
Invoiced but not recognised income		904	-	904
Trade payables		824	-	824
Liabilities to group companies		146	-	146
Tax liabilities		5	-	5
Other liabilities		262	-	262
Accruals and deferred income		902	-	902
Provisions		-	162	162
Total current liabilities		3 127	162	3 289
TOTAL EQUITY AND LIABILITIES		5 330	89	5 419

PLEGGED ASSETS AND CONTINGENT LIABILITIES

	Note	According to previous accounting principles	Effect due to transition to IFRS	According to IFRS
		08-12-31		08-12-31
Pledged assets		4 441	-	4 441
Contingent liabilities		14	-	14

CASH FLOW STATEMENT

	Note	According to previous accounting principles	Effect due to transition to IFRS	According to IFRS
		2008		2008
Operating activities				
Profit after financial items		472	102	574
Adjustment for non-cash items		-34	-102	-137
		438	-	438
Income taxes paid		-14	-	-14
Cash flow from operating activities before changes in working capital		424	-	424
<i>Cash flow from changes in working capital</i>				
Increase (-) / Decrease (+) in inventories		5	-	5
Increase (-) / Decrease (+) in operating receivables		206	-	206
Increase (+) / Decrease (-) in operating liabilities		-141	-	-141
Cash flow from operating activities		495	-	495
Investing activities				
Acquisition of subsidiaries		-2	-	-2
Acquisition of business segments		-15	-	-15
Disposal of business segments		13	-	13
Acquisition of intangible assets		-3	-	-3
Acquisition of property, plant & equipment		-24	-	-24
Disposal/reduction of financial assets		8	-	8
Cash flow from investing activities		-24	-	-24
Financing activities				
Repayment of loans		-50	-	-50
Change in utilisation of overdraft and credit facilities		10	-	10
Dividend paid		-250	-	-250
Cash flow from financing activities		-290	-	-290
Cash flow for the year		181	-	181
Cash and cash equivalents at beginning of year		441	-	441
Exchange differences		28	-	28
Cash and cash equivalents at end of year		650	-	650

Amounts in SEK millions unless otherwise stated.

ADDITIONAL CASH FLOW STATEMENT DISCLOSURES

	Note	According to previous accounting principles	Effect due to transition to IFRS	According to IFRS
		2008		2008
Adjustments for non-cash items				
Depreciation/amortisation and impairment of assets		137	-102	34
Gain on disposal of operations/subsidiaries		-6	-	-6
Change in provisions		-129	-	-129
Other		-36	-	-36
		-34	-102	-137

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