



HEALTHCARE SOLUTIONS

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED
June 30, 2009**



CONSOLIDATED STATEMENTS OF EARNINGS

for periods ended June 30

unaudited

in thousands of canadian dollars

except per share amounts

	2009	2008	2009	2008
	Quarter	Quarter	Nine months	Nine months
	\$	\$	\$	\$
Revenue	19,254	18,599	57,695	50,234
Operating expenses				
Service costs	8,678	8,294	26,467	22,825
Selling and administrative expenses	3,663	3,827	11,132	10,380
	12,341	12,121	37,599	33,205
Earnings before the following items:	6,913	6,478	20,096	17,029
Amortization of fixed assets	405	459	1,513	1,177
Amortization of intangible assets and other long-lived assets	2,792	2,513	8,216	6,574
Loss on disposal of fixed assets	2	7	2	18
Financial expenses (income)	(43)	612	68	1,773
	3,156	3,591	9,799	9,542
Earnings before income taxes	3,757	2,887	10,297	7,487
Income taxes	1,056	851	3,029	2,196
Net earnings	2,701	2,036	7,268	5,291
Net earnings per share				
Basic and diluted	0.29	0.21	0.77	0.55
Weighted average number of of common shares outstanding				
Basic	9,393,374	9,854,333	9,455,553	9,579,930
Diluted	9,450,277	9,919,433	9,503,670	9,650,627

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS)

for periods ended June 30

unaudited

<i>in thousands of Canadian dollars</i>	2009	2008	2009	2008
	Quarter	Quarter	Nine months	Nine months
	\$	\$	\$	\$
Net earnings	2,701	2,036	7,268	5,291
Unrealized gains (losses) on translation of financial statements of self-sustaining foreign subsidiaries	(7,646)	(575)	7,767	1,919
Comprehensive income (loss)	(4,945)	1,461	15,035	7,210

CONSOLIDATED STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME (LOSS)

for periods ended June 30

unaudited

<i>in thousands of Canadian dollars</i>	2009	2008	2009	2008
	Quarter	Quarter	Nine months	Nine months
	\$	\$	\$	\$
Balance, beginning of period	14,335	(4,005)	(1,078)	(6,499)
Unrealized gains (losses) on translation of financial statements of self-sustaining foreign subsidiaries	(7,646)	(575)	7,767	1,919
Balance, end of period	6,689	(4,580)	6,689	(4,580)

CONSOLIDATED STATEMENTS OF RETAINED EARNINGS

for periods ended June 30

unaudited

<i>in thousands of Canadian dollars</i>	2009	2008	2009	2008
	Quarter	Quarter	Nine months	Nine months
	\$	\$	\$	\$
Retained earnings, beginning of period	20,920	17,234	18,019	15,269
Net earnings	2,701	2,036	7,268	5,291
	23,621	19,270	25,287	20,560
Premium on repurchase of common shares (Note 5)	(2,354)	(132)	(4,020)	(1,422)
Retained earnings, end of period	21,267	19,138	21,267	19,138

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED BALANCE SHEETS

unaudited

in thousands of Canadian dollars

	June 30, 2009	Sept. 30, 2008
	\$	\$
Assets		
Current assets		
Cash	1,184	3,184
Accounts receivable	8,761	8,012
Income tax credits receivable	2,111	1,166
Future income taxes	831	831
Other current assets	4,258	2,389
	17,145	15,582
Fixed assets		
Goodwill	4,077	4,290
Intangible assets and other long-lived assets	69,812	64,483
	52,199	53,278
	143,233	137,633
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	10,319	13,304
Income taxes	476	1,099
Future income taxes	27	27
Current portion of long-term debt	6,097	2,288
	16,919	16,718
Deferred revenue		
	25,419	17,921
	42,338	34,639
Long-term deferred revenue		
	7,323	7,119
Long-term debt		
	14,710	26,226
Future income taxes		
	3,388	3,413
	67,759	71,397
Shareholders' equity		
Share capital	47,044	48,821
Contributed surplus	474	474
Retained earnings		
	21,267	18,019
Accumulated other comprehensive income (loss)		
	6,689	(1,078)
	27,956	16,941
	75,474	66,236
	143,233	137,633

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENTS OF CASH FLOWS

for periods ended June 30

unaudited

<i>in thousands of Canadian dollars</i>	2009	2008	2009	2008
	Quarter	Quarter	Nine months	Nine months
	\$	\$	\$	\$
Operating activities				
Net earnings	2,701	2,036	7,268	5,291
Adjustments for:				
Amortization of fixed assets	405	459	1,513	1,177
Amortization of intangible assets and other long-lived assets	2,792	2,513	8,216	6,574
Amortization of deferred financing costs	22	21	64	310
Gain on early payment of a promissory note	-	-	(91)	-
Loss on disposal of fixed assets	2	7	2	18
Future income taxes	-	-	-	(300)
	5,922	5,036	16,972	13,070
Changes in non-cash operating working capital items	8,135	12,433	2,053	249
	14,057	17,469	19,025	13,319
Investing activities				
Acquisition of investments	-	-	(1,186)	-
Acquisition of fixed assets	(361)	(540)	(1,132)	(1,206)
Business acquisitions	-	-	-	(39,472)
Increase in intangible assets and other long-lived assets, net of investment tax credits	(1,075)	(895)	(3,091)	(2,717)
	(1,436)	(1,435)	(5,409)	(43,395)
Financing activities				
Increase in long-term debt	4,000	6,500	16,800	62,500
Repayment of long-term debt	(17,458)	(23,240)	(25,307)	(57,201)
Repurchase of shares (Note 5)	(900)	(176)	(6,869)	(1,894)
Credit facilities financing costs	-	-	-	(358)
Issuance of shares	-	-	-	22,879
	(14,358)	(16,916)	(15,376)	25,926
Effect of exchange rate changes on cash denominated in foreign currency	265	(92)	(240)	(268)
Decrease in cash	(1,472)	(974)	(2,000)	(4,418)
Cash, beginning of period	2,656	3,530	3,184	6,974
Cash, end of period	1,184	2,556	1,184	2,556
Additional information				
Interest paid	278	573	1,188	1,570
Income tax paid	3,150	1,100	3,150	5,126

The accompanying notes are an integral part of these consolidated financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009
(unaudited)

Notice of No Auditor Review of the Interim Consolidated Financial Statements

The interim consolidated financial statements are the responsibility of the Company's management and have been approved by its Board of Directors. The Company's independent auditor has not performed a review of these interim financial statements in accordance with the standards established by the Canadian Institute of Chartered Accountants (CICA) for a review of interim financial statements by an entity's auditor.

1. Significant Accounting Policies

The interim consolidated financial statements for the three and nine months ended June 30, 2009 and 2008 are unaudited and include all adjustments that Management considers necessary for a fair presentation of the financial position of the Company, the results of its operations and its cash flows. The disclosures provided in these interim consolidated financial statements do not conform in all respects with the requirements of Canadian generally accepted accounting principles ("GAAP") for annual consolidated financial statements. Therefore interim consolidated financial statements should be read in conjunction with the annual consolidated financial statements of the Company for the year ended September 30, 2008. These interim consolidated financial statements have been prepared using the same accounting policies as the annual consolidated financial statements for the year ended September 30, 2008, except for new accounting policies adopted on October 1, 2008. These interim consolidated financial statements require management to make estimates and assumptions that affect the reported amounts in the consolidated financial statements and the notes thereto. Actual results could differ from these estimates.

Recent Accounting Changes

The CICA issued the following new Handbook Sections, which were effective for interim periods beginning on or after October 1, 2008:

Goodwill and intangible assets

In February 2008, the CICA issued Section 3064, *Goodwill and Intangible Assets*, which supersedes Section 3062, *Goodwill and Other Intangible Assets*, and Section 3450, *Research and Development Costs*. Various changes have been made to other sections of the CICA Handbook for consistency purposes. Section 3064 establishes standards for the recognition, measurement, presentation and disclosure of intangible assets. These changes clarify that costs may only be deferred when they relate to an item that meets the definition of an asset. The concept of matching revenues and expenses remains appropriate only for allocating the cost of an asset that is consumed in generating revenue over multiple reporting periods. Standards relating to goodwill are unchanged from those included in Section 3062. The new requirements are effective for interim and annual financial statements relating to fiscal years beginning on or after October 1, 2008. The adoption of this new section did not have a significant impact on the Company's consolidated financial statements.

General Standards of Financial Statement Presentation

Section 1400, *General Standards of Financial Statement Presentation*, is effective for interim periods beginning on or after October 1, 2008. This section sets the conditions for assessing and disclosing the Company's ability to continue as a going concern. The adoption of this new section did not have a significant impact on the Company's consolidated financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

1. Significant Accounting Policies (continued)

Recent Accounting Changes (continued)

Derivative Financial Instruments

Derivative financial instruments are utilized by the Company in the management of its foreign currency risk. The Company does not enter into financial instruments for trading or speculative purposes. The Company enters into economic hedges of its estimated foreign currency exposures on US dollar denominated net cash flows by entering into offsetting forward exchange contracts when it is deemed appropriate. The Company does not use hedge accounting for these transactions. The derivatives are recorded at fair value on the balance sheet with changes in fair value recorded in the statement of earnings under financial expenses.

International Financial Reporting Standards (IFRS)

In February 2008, the Canadian Accounting Standards Board (AcSB) confirmed that Canadian GAAP for publicly accountable enterprises will be converged with IFRS effective in calendar year 2011, with early adoption possibly allowed starting in calendar year 2009. The conversion to IFRS will be required, for the Company, for interim and annual financial statements beginning on October 1, 2011. IFRS uses a conceptual framework similar to Canadian GAAP, but there are significant differences on recognition, measurement and disclosures. The Company is currently evaluating the impact of the adoption of IFRS on its consolidated financial statements.

Future accounting changes

The CICA issued the following new Handbook Sections in January 2009:

Section 1582, *Business Combinations*, which replaces Section 1581, *Business Combinations*. The Section establishes standards for the accounting for a business combination. It provides the Canadian equivalent to the IFRS standard, IFRS 3 (Revised), *Business Combinations*. The Section applies prospectively to business combinations for which the acquisition date is on or after October 1, 2011. Earlier application is permitted. The Company is currently evaluating the impact of the adoption of this new Section on the consolidated financial statements.

Section 1601, *Consolidated Financial Statements* and Section 1602, *Non-Controlling Interests*, which together replace Section 1600, *Consolidated Financial Statements*. Section 1601 establishes standards for the preparation of consolidated financial statements. Section 1602 establishes standards for accounting for a non-controlling interest in a subsidiary in consolidated financial statements subsequent to a business combination. It is equivalent to the corresponding provisions of IFRS standard, IAS 27 (Revised), *Consolidated and Separate Financial Statements*. The Sections apply to interim and annual consolidated financial statements relating to fiscal years beginning on October 1, 2011, but earlier adoption is permitted. The Company is currently evaluating the impact of the adoption of these new Sections on the consolidated financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

2. Income Tax Credits

The Company holds eligibility certificates for the *Cité du Multimédia* and the *Centre National des Nouvelles Technologies de Québec* (CNNTQ). These programs were established by the Government of Québec to assist companies operating in the information technology and multimedia sectors by entitling them to claim a refundable tax credit equal to 40% of salaries paid to employees assigned to new technology development, up to a maximum of \$15,000 per eligible employee.

<i>in thousands of Canadian dollars</i>	Quarter June 30, 2009	Quarter June 30, 2008	Nine-month June 30, 2009	Nine-month June 30, 2008
	\$	\$	\$	\$
Income tax credits recorded as a reduction in service costs	268	207	716	614
Income tax credits recorded as a reduction in capitalized technology development costs	83	102	305	315
	351	309	1,021	929

To be eligible for these refundable tax credits, the Company must respect certain terms and conditions, and must obtain a certificate of eligibility from the Government of Québec each year. If the Company breaches its obligations defined under these tax credit programs, it could be responsible for reimbursing the tax credits obtained. As of June 30, 2009, no liability was deemed necessary with respect to the reimbursement provisions of the program.

3. Acquisition of investment

The item *Other current assets* includes financial assets composed primarily of the securities of a company acquired on the open market of a value of \$1,580,000 as at June 30, 2009. These assets were acquired during the quarter ended December 31, 2008 and are accounted for at fair value corresponding to the share price at the balance sheet date. The gains and losses resulting from changes in fair value are reported in net earnings under the item *Financial expenses*. Gains of \$760,000 and \$370,000 were reported respectively during the quarter and nine-month period ended June 30, 2009.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

4. Long-term Debt

<i>in thousands of Canadian dollars</i>	Maturity	As at June 30 2009	As at September 30 2008
		\$	\$
Canadian credit facility agreements	2012	15,000	21,000
Promissory notes	2010	6,097	7,867
		21,097	28,867
Current portion		(6,097)	(2,288)
		15,000	26,579
Deferred financing costs		(290)	(353)
		14,710	26,226

A promissory note of \$2,639,000 (US\$2,150,000) was repaid on December 19, 2008. This note was to expire on March 31, 2009. In consideration for early payment, the Company obtained a premium of \$91,000 (US\$75,000) reducing the capital to be repaid. This gain is included in the income statement under *Financial expenses* for the nine-month period ended June 30, 2009.

5. Share Capital

<i>in thousands of Canadian dollars</i>	Number	Carrying Value
		\$
Balance as at September 30, 2007	8,726,124	27,781
Repurchased and cancelled	(360,800)	(1,839)
Issued	1,214,700	22,879
Balance as at September 30, 2008	9,580,024	48,821
Repurchased and cancelled	(348,655)	(1,777)
Balance as at June 30, 2009	9,231,369	47,044

Repurchase and cancellation

Under the terms of a normal course issuer bid, the Company is authorized to repurchase for cancellation up to 497,041 and 472,189 common shares (approximately 5% of the common shares outstanding) over the course of the twelve-month period ending respectively February 12, 2009 and February 12, 2010. During 2008 and for the first nine months of 2009, the Company repurchased and cancelled 360,800 and 348,655 common shares for cash consideration of \$6,783,000 (\$3,426,000 of which was to be paid as at September 30, 2008) and \$5,797,000 (\$2,354,000 of which was to be paid as at June 30, 2009) respectively. The excess of the purchase price over the carrying value of the common shares acquired, in the amount of \$4,944,000 and \$4,020,000 respectively, was charged to retained earnings.

Stock options

As at September 30, 2008 and June 30, 2009, there were 134,000 issued and outstanding stock options exercisable at \$9.84. These options expire on April 1, 2010.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

6. Earnings per Share

The following table provides a reconciliation of basic net earnings per share and diluted net earnings per share.

	Quarter June 30, 2009	Quarter June 30, 2008	Nine months June 30, 2009	Nine months June 30, 2008
Net earnings	\$2,701,000	\$2,036,000	\$7,268,000	\$5,291,000
Weighted average number of common shares outstanding	9,393,374	9,854,333	9,455,553	9,579,930
Dilutive effect of options and warrants	56,903	65,100	48,117	70,697
Weighted-average number of common shares outstanding - diluted	9,450,277	9,919,433	9,503,670	9,650,627
Net earnings per share				
Basic	\$0.29	\$0.21	\$0.77	\$0.55
Diluted	\$0.29	\$0.21	\$0.77	\$0.55

All the granted and outstanding stock options had a dilutive effect during the quarters and cumulative periods presented above.

7. Capital Disclosures

The Company's objectives when managing capital are to:

- maintain financial flexibility in order to preserve its ability to meet financial obligations, including potential obligations arising from additional acquisitions;
- maintain a capital structure that allows the Company to favor the financing of its growth strategy using internally-generated cash flow and its debt capacity; and
- optimize the use of its capital to provide an appropriate investment return to its shareholders.

The Company defines its capital as follows:

- shareholders' equity;
- long-term debt, including the current portion;
- balance of purchase price of subsidiaries, including the current portion; and
- cash.

The Company's financial strategy is formulated and adapted according to market conditions in order to maintain a flexible capital structure that is consistent with the objectives stated above and corresponds to the risk characteristics of the underlying assets. In order to maintain or adjust its capital structure, the Company may refinance its existing debt, raise new debt, repurchase shares for cancellation pursuant to normal course issuer bids or issue new shares.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

7. Capital Disclosures (continued)

The Company periodically monitors capital using a number of financial metrics comprised mainly of the following ratios:

- Total net debt to earnings before interest, taxes, depreciation and amortization (EBITDA); and
- Total net debt to total capitalization.

Total net debt, a non-GAAP measure, is calculated as the sum of long-term debt (including the current portion) and the balance of purchase price of subsidiaries (including the current portion), less cash.

EBITDA, a non-GAAP measure, is calculated as the sum of net earnings, plus interest on debt and balance of purchase price, other interest or income, income taxes, amortization of fixed assets and intangible assets and other long-lived assets.

Total Capitalization, a non-GAAP measure, is calculated as the sum of the total net debt and shareholders' equity.

The Company's financial objectives and strategy as described above have remained substantially unchanged since the last fiscal year-end. These objectives and this strategy are reviewed on an annual basis. The Company believes that its ratios are within reasonable limits, in light of the relative size of the Company, its capital management objectives and its growth strategy.

The Company is also subject to financial covenants in its credit facility agreements, which are measured on a quarterly basis. These ratios are as follows:

Commitment	Ratio
Total net debt to EBITDA	Less than 3.00:1
Total net debt to total capitalization	Less than 55%
Fixed charge coverage	Over 1.20:1

The Company is in compliance with all financial covenants as at June 30, 2009.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

7. Capital Disclosures (continued)

The following table illustrates the financial metrics used by the Company and calculated on a twelve-month basis ended June 30, 2009 compared to fiscal year 2008.

<i>in thousands of Canadian dollars</i>	June 30, 2009	September 30, 2008
	\$	\$
Long-term debt, including the current portion	15,000	21,000
Promissory notes, including the current portion	6,097	7,867
Less: Cash	(1,184)	(3,184)
Total net debt	19,913	25,683
Net earnings	9,672	7,694
Plus:		
Interest charge	1,632	2,019
Income from investments	(15)	(70)
Income taxes	3,539	2,706
Amortization of fixed assets and intangible assets	12,642	10,664
Loss on disposal of fixed assets	(1)	15
EBITDA	27,469	23,028
Total net debt	19,913	25,683
EBITDA	27,469	23,028
Total net debt to EBITDA	0.72:1	1.12:1
Total net debt	19,913	25,683
Total capitalization	95,387	91,919
Total net debt to total capitalization	20.9%	27.9%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009
(unaudited)

8. Nature and Extent of Risks Arising From Financial Instruments**Risk Management Policies**

The Company, through its financial assets and liabilities, is exposed to various risks. The following analysis provides a measurement of risks as at the balance sheet date of June 30, 2009. The Company's financial assets and liabilities are its accounts receivable, its accounts payable and accrued liabilities and its long-term debt.

Fair values

As at June 30, 2009 and September 30, 2008, the fair values of cash, accounts receivable, investments, foreign exchange contracts and accounts payable and accrued liabilities approximate their carrying values as they are short-term in nature. The fair value of long-term debt did not differ significantly from its value recognized as at June 30, 2009 and September 30, 2008 since the long-term debt bears mainly a floating interest rate. The fixed rate promissory note matures over the next fiscal year. Its fair value does not differ significantly from its carrying value due to its upcoming maturity date and based on the interest rate that the Company believes it currently would be able to obtain for loans with similar terms and maturity dates.

Credit Risk

The Company's credit risk is primarily attributable to its account receivables. The amounts disclosed on the balance sheet are net of provision for bad debts, estimated by Management based on prior experience and its assessment of the current economic environment. The Company believes that the credit risk of accounts receivable is limited for the following reasons:

- A significant number of service contracts are paid annually in advance or through preauthorized payments.
- Canadian clients are almost exclusively financed by the government.
- Our American customer base is large and is geographically diverse within the United States. In addition, the credit level of each client is continuously monitored. Due to the current economic situation in the United States, the Company has tightened its credit policy and has increased its allowance for doubtful accounts.
- Significant decrease in the level of American accounts receivable over 90 days since September 30, 2008.

<i>in thousands of Canadian dollars</i>	June 30, 2009	September 30, 2008
	\$	\$
Balance of Canadian accounts receivable	4,380	2,661
Balance of American accounts receivable	4,381	5,351
	8,761	8,012

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

8. Nature and Extent of Risks Arising From Financial Instruments (continued)

Credit Risk (continued)

The Company's consolidated aging of accounts receivable is as follows:

in thousands of Canadian dollars

	Current Accounts	30 days	Accounts over		Allowance for Doubtful accounts	Total
	\$	\$	60 days	90 days	\$	\$
June 30, 2009	3,286	1,747	629	4,217	(1,118)	8,761
Sept. 30, 2008	3,215	1,320	809	3,836	(1,168)	8,012

The Company's continuation of the consolidated allowance for doubtful accounts is as follows:

in thousands of Canadian dollars

	Nine-month period ended June 30, 2009	Year ended September 30, 2008
	\$	\$
Beginning balance	1,168	202
Increase related to business acquisitions	–	669
Increase in allowance for doubtful accounts	119	385
Account write-offs	(278)	(88)
Effect of foreign exchange	109	–
Ending balance	1,118	1,168

Liquidity Risk

Liquidity risk is the risk that the Company is not able to meet its financial obligations as they fall due or can do so only at excessive cost. The Company's growth is financed on an annual basis through a combination of cash flows from operations, borrowings under the existing credit facilities and the issuance of equity. One of Management's primary goals is to maintain an optimal level of liquidity through the active management of assets and liabilities as well as cash flows. Given the Company's liquidity as compared to the timing of the payments of liabilities, Management assesses the Company's liquidity risk to be low.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

8. Nature and Extent of Risks Arising From Financial Instruments (continued)**Foreign Currency Sensitivity Analysis**

The Company is exposed to fluctuations in the U.S. dollar. The following table details the sensitivity of the Company's net earnings, for the year following June 30, 2009 and September 30, 2008, to a 20% strengthening of the U.S. dollar against the Canadian dollar. The sensitivity analysis includes foreign currency denominated monetary items and adjusts their translation at period end for such a change in the exchange rate.

<i>in thousands of Canadian dollars</i>	Impact of U.S. dollar exchange rate fluctuations	
	June 30, 2009	September 30, 2008
	\$	\$
After tax foreign exchange gain to the income statement	920	801

A weakening of 20% of the U.S. dollar against the Canadian dollar would have the opposite impact on the Company's net earnings.

The Company uses foreign exchange contracts to hedge its foreign exchange exposure on net cash flows related to its American activities. The Company does not use foreign exchange contracts for speculative purposes.

Interest Rate Risk

The Company is exposed to interest rate risk on a portion of its long-term debt and does not currently hold any financial instruments that mitigate this risk. Management does not believe that interest rate fluctuations will have a significant impact since the Company intends to reimburse a significant portion of its long-term debt during the next fiscal year using its cash flow from operating activities.

The following table details the sensitivity of the Company's net earnings, for the year following June 30, 2009 and September 30, 2008, to a one hundred basis points increase in the interest rate applied to the Company's credit facilities.

<i>in thousands of Canadian dollars</i>	Impact of interest rate fluctuations	
	June 30, 2009	September 30, 2008
	\$	\$
Additional after tax interest charge to the income statement	143	199

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

9. Segment Information

The Company's activities are divided into two segments that are defined by geography and by the nature of markets served. The Canadian unit specializes in the development, marketing, implementation and support of information systems for the health and social services sector in Canada. Healthcare in Canada is publicly funded and administered on a provincial or territorial basis. As such, the Company's Canadian customers are predominantly government-funded entities.

The U.S. unit specializes in the same activities, but for information systems for the eldercare sector in the United States, which is primarily managed by private enterprise. American customers are divided into for profit and not-for-profit entities.

<i>in thousands of Canadian dollars</i>	June 30, 2009			Quarter ended June 30, 2008		
	Canada	U.S.	Total	Canada	U.S.	Total
	\$	\$	\$	\$	\$	\$
Revenue	9,554	9,700	19,254	8,987	9,612	18,599
Operating expenses	5,308	7,033	12,341	5,292	6,829	12,121
Amortization of fixed assets	131	274	405	196	263	459
Amortization of intangibles and other long-lived assets	888	1,904	2,792	856	1,657	2,513
Earnings before income from temporary investments, financial expenses and income tax	3,227	489	3,716	2,643	863	3,506
Income from temporary investments, financial expenses and income tax			1,015			1,470
Net earnings			2,701			2,036
Acquisition of fixed assets ⁽¹⁾	132	227	359	99	441	540

¹ Excluding fixed assets acquired through business acquisitions.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period ended June 30, 2009

(unaudited)

9. Segment Information (continued)

<i>in thousands of Canadian dollars</i>	June 30, 2009			June 30, 2008		
	Canada	U.S.	Total	Canada	U.S.	Total
	\$	\$	\$	\$	\$	\$
Revenue	26,015	31,680	57,695	25,323	24,911	50,234
Operating expenses	14,928	22,671	37,599	14,505	18,700	33,205
Amortization of fixed assets	594	919	1,513	561	616	1,177
Amortization of intangibles and other long-lived assets	2,402	5,814	8,216	2,456	4,118	6,574
Earnings before income from temporary investments, financial expenses and income tax	8,091	2,276	10,367	7,801	1,477	9,278
Income from temporary investments, financial expenses and income tax			3,099			3,987
Net earnings			7,268			5,291
Acquisition of fixed assets ⁽¹⁾	337	793	1,130	327	879	1,206

¹ Excluding fixed assets acquired through business acquisitions.

<i>in thousands of Canadian dollars</i>	As at June 30, 2009			As at September 30, 2008		
	Canada	U.S.	Total	Canada	U.S.	Total
	\$	\$	\$	\$	\$	\$
Fixed assets	2,272	1,805	4,077	2,528	1,762	4,290
Intangible and other long-lived assets	10,269	41,930	52,199	11,325	41,953	53,278
Goodwill	7,078	62,734	69,812	7,078	57,405	64,483
Total assets	30,094	113,139	143,233	26,067	111,566	137,633