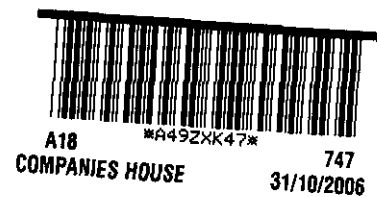


**ASCENT TECHNOLOGY GROUP
LIMITED**

Report and Financial Statements

31 December 2005



REPORT AND FINANCIAL STATEMENTS 2005

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REPORT AND FINANCIAL STATEMENTS 2005

OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS

P A Lloyd

Ken Briddon (Resigned 9 September 2005)

G Springall

R Cousins (Resigned 30 September 2005)

T Laugerud

P Harris

J Long (Resigned 5 April 2006)

SECRETARY

A Davies

REGISTERED OFFICE

1 Smith Way
Grove Park
Enderby
Leicestershire
LE19 1SX

BANKERS

The Royal Bank of Scotland
2nd Floor
79-83 Colmore Row
Birmingham
B3 2AP

DIRECTORS' REPORT

The directors present their annual report and the audited financial statements for the year ended 31st December 2005.

ACTIVITIES

The principal activity of the company is that of a holding company for its operating subsidiaries.

REVIEW OF DEVELOPMENTS AND FUTURE PROSPECTS

The profit and loss account for the year is set out on page 5.

The directors report a profit before taxation for the period of £98,575 (15 months ended 31 December 2004: £2,808,592 loss).

DIVIDENDS AND TRANSFER TO RESERVES

The directors have declared a final dividend of £nil (2004: £nil).

DIRECTORS AND THEIR INTERESTS

The directors who served during the period were as follows:

P A Lloyd

Ken Briddon (Resigned 9 September 2005)

G Springall

R Cousins (Resigned 30 September 2005)

T Laugerud

P Harris

J Long (Resigned 5 April 2006)

In accordance with the Articles of Association, none of the directors are required to retire by rotation.

DIRECTORS' REPORT

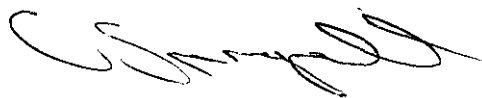
DIRECTORS' STATEMENT OF RESPONSIBILITIES

United Kingdom company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company as at the end of the financial period and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for the system of internal control, for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors
and signed on behalf of the Board



G Springall

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASCENT
TECHNOLOGY LIMITED**

We have audited the financial statements of Apex Computers Limited for the period ended 31 December 2005, which comprise the profit and loss account, the balance sheet and the related notes 1 to 12. Those financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described in the statement of directors' responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable United Kingdom law and accounting standards. Our responsibility is to audit the financial statements in accordance with relevant United Kingdom legal and regulatory requirements and auditing standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report for the above year and consider the implications for our report if we become aware of any apparent misstatements.

Basis of opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the financial statements give a true and fair view of the state of the company's affairs as at 31 December 2005 and of the loss of the company for the period then ended and have been properly prepared in accordance with the Companies Act 1985.



Jones & Co

Chartered Accountants and
Registered Auditors
11b Newton Court
Pendeford Business Park
Wolverhampton
WV9 5HB
11 October 2006

PROFIT AND LOSS ACCOUNT
Period ended 31 December 2005

	Note	Period Ended 31 December 2005 £	15 Months Ended 31 December 2004 £
Operating Profit	2	449,079	(1,843,880)
Net interest payable	4	(350,504)	(964,712)
PROFIT / (LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION		98,575	(2,808,592)
Tax on ordinary activities	5	148,603	522,004
PROFIT / (LOSS) ON ORDINARY ACTIVITIES AFTER TAXATION		247,178	(2,286,588)
Dividends proposed		-	-
PROFIT / (LOSS) FOR THE FINANCIAL PERIOD	11	247,178	(2,286,588)

All the above results relate to the Company's continuing operations.

There are no recognised gains and losses other than the profit for the financial period. Accordingly, no statement of total recognised gains and losses is given. A reconciliation of the movements in shareholders' funds is given at note 11 to the accounts.

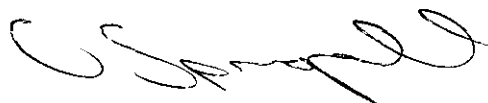
ASCENT TECHNOLOGY GROUP LIMITED

BALANCE SHEET 31 December 2005

	Note	31 December 2005 £	31 December 2004 £
FIXED ASSETS			
Investments in subsidiaries	6	-	11,862,363
CURRENT ASSETS			
Debtors	7	2,593,847	2,553,317
CREDITORS: amounts falling due within one year	8	(1,741,244)	(13,810,255)
NET ASSETS		<u>852,603</u>	<u>605,425</u>
CAPITAL AND RESERVES			
Called up share capital	9	812,500	812,500
Share premium accounts	10	1,687,500	1,687,500
Profit and loss account	10	(1,647,397)	(1,894,575)
TOTAL EQUITY SHAREHOLDERS' FUNDS		<u>852,603</u>	<u>605,425</u>

These financial statements were approved by the Board of Directors on 11 October 2006.

Signed on behalf of the Board of Directors



G Springall

Director

NOTES TO THE ACCOUNTS
Period ended 31 December 2005

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable accounting standards. The particular accounting policies adopted are described below.

Accounting convention

The financial statements are prepared under the historical cost convention.

Investment in subsidiary undertakings

The cost of investment is recorded at the aggregate of the market value of the shares issued in connection with the acquisition, cash paid and any further costs incidental to the acquisition, less amounts written off.

Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

Exemption from the obligation to prepare group accounts and a cash flow statement

The company has taken advantage of an exemption from the obligation to prepare group accounts and a cash flow statement, on the grounds that it is a wholly owned subsidiary of CIBER Inc., and the financial results, position and cash flows are consolidated in the group financial statements of that company.

Operating leases

Income in respect of operating leases is credited to the profit and loss account over the lease term.

Foreign exchange

Assets and liabilities expressed in foreign currencies are translated into sterling at rates of exchange ruling at the date of the balance sheet or at the agreed contractual rate. Transactions in foreign currency are converted to sterling at the rate ruling at the date of the transaction. All differences on exchange are taken to the profit and loss account.

NOTES TO THE ACCOUNTS
Period ended 31 December 2005

2. OPERATING PROFIT

	Period Ended 31 December 2005 £	15 Months Ended 31 December 2004 £
Other operating charges:	-	(1,843,880)
Foreign Exchange Gain	449,079	-
Operating profit / (loss)	<u>449,079</u>	<u>(1,843,880)</u>

3. INFORMATION REGARDING DIRECTORS AND EMPLOYEES

There are no directors and employees directly working or being paid for by the company.

4. NET INTEREST PAYABLE

	Period Ended 31 December 2005 £	15 Months Ended 31 December 2004 £
Bank interest payable	-	206,155
Other interest payable	350,504	758,557
Total interest payable	<u>350,504</u>	<u>964,712</u>
Total interest receivable	-	-
Net interest payable	<u>350,504</u>	<u>964,712</u>

5. TAX ON LOSS ON ORDINARY ACTIVITIES

a) Analysis of charge in the period

	Period Ended 31 December 2005 £	15 Months Ended 31 December 2004 £
Current tax		
UK corporation tax based on the profit for the period	8,965	-
Group relief	-	(522,004)
Adjustment in respect of prior years	(157,568)	-
Total current tax (note 5b)	<u>(148,603)</u>	<u>(522,004)</u>
Deferred tax		
Current period charge	-	-
Adjustments in respect of prior years	-	-
Total deferred tax	<u>-</u>	<u>-</u>
Total charge in the period	<u>(148,603)</u>	<u>(522,004)</u>

NOTES TO THE ACCOUNTS
Period ended 31 December 2005

b) Factors affecting the tax charge for the period

	Period Ended 31 December 2005 £	15 Months Ended 31 December 2004 £
Profit / (Loss) on ordinary activities before tax	98,575	(2,808,592)
Profit / (Loss) on ordinary activities multiplied by the standard rate of corporation tax in the UK (30%)	29,573	(842,578)
Effects of:		
Losses brought forward	(20,608)	-
Disallowable costs	-	320,574
Adjustments in respect of prior years	(157,568)	-
Current tax charge for the period (note 5a)	(148,603)	(522,004)

6. INVESTMENTS HELD AS FIXED ASSETS

Company	Shares in subsidiary companies 31 December 2005 £	Shares in subsidiary companies 31 December 2004 £
Shares at cost	12,337,023	12,337,023
Less: Permanent diminution in value	(474,660)	(474,660)
Less: Sales to Ciber UK	(11,862,363)	-
Shares at Market Value	-	11,862,363

The investment was in the subsidiary company shown below, which is wholly owned and registered in England and Wales:

	Principal activity	Accounting Reference date
Apex Computers Limited	To provide services to its subsidiary companies.	31 December

This investment was sold on 1 January 2005 to Ciber UK Limited for £11,862,363 and the resultant change in market value has been reflected above.

NOTES TO THE ACCOUNTS
Period ended 31 December 2005

7. DEBTORS

	31 December 2005 £	31 December 2004 £
Amounts owed by group undertakings	2,593,847	2,553,317
	<u>2,593,847</u>	<u>2,553,317</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 December 2005 £	31 December 2004 £
Amounts owed to group undertakings	1,732,279	13,805,663
Corporation Taxation	8,965	-
Other taxes and social security	-	1,867
Accruals	-	2,725
	<u>1,741,244</u>	<u>13,810,255</u>

NOTES TO THE ACCOUNTS
Period ended 31 December 2005

9 CALLED UP SHARE CAPITAL

	31st December 2005 £	31st December 2004 £
Authorised		
625,000 ordinary shares of £1 each	625,000	625,000
1,458,333 'A' ordinary shares of 10p each	145,833	145,833
416,667 'B' ordinary shares of 10p each	41,667	41,667
	<u>812,500</u>	<u>812,500</u>
 Called up, allotted and fully paid		
625,000 ordinary shares of £1 each	625,000	625,000
1,458,333 'A' ordinary shares of 10p each	145,833	145,833
416,667 'B' ordinary shares of 10p each	41,667	41,667
	<u>812,500</u>	<u>812,500</u>

Class rights of 'A' ordinary shares rank "pari passu" in all respects.

10 STATEMENT OF MOVEMENTS ON RESERVES

	Share premium £	Profit and loss account £	Total £
The Company			
Balance at 1 January 2005	1,687,500	(1,894,575)	(207,075)
Retained profit for the period	-	247,178	247,178
	<u>1,687,500</u>	<u>(1,647,397)</u>	<u>40,103</u>

NOTES TO THE ACCOUNTS

Period ended 31 December 2005

11 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	31 December 2005 £	31 December 2004 £
Profit for the financial year	247,178	(2,286,588)
Dividends	-	-
Net movement in shareholders' funds	247,178	(2,286,588)
Opening shareholders' funds	605,425	2,892,013
Closing shareholders' funds	852,603	605,425

12 ULTIMATE CONTROLLING PARTY AND PARENT UNDERTAKING

At 31 December 2005 the immediate parent undertaking was CIBER Europe BV. The ultimate parent undertaking is CIBER Inc, a company incorporated in the United States of America. Copies of the consolidated financial statements for CIBER Inc are available from:

The Secretary
CIBER Europe BV
101 Wigmore Street
LONDON
W1U 1QU