

Press Release

Lyon, September 26, 2005



Extending the Reach of Information

2005 Half-Year Financial Statements

*First Adoption of IFRS Show
Operating Results Improvement*

In Millions (€)	Change			
	H1 2005	H1 2004 ⁽¹⁾	Current Change	Constant Change ⁽²⁾
Sales	10.80	11.32	-4.6%	-2.3%
Current Operating Income	-0.98	-1.10	+10.9%	+12.9%
Operating Income	-1.13	-1.13	0.0%	-5.96%
Net Income	-1.05	-1.13	+7.4%	+2.0%

⁽¹⁾ 2004 Net Income results have been restated to meet IFRS standards.

⁽²⁾ Growth expressed without currency effect (2003 exchange rates applied to 2004 figures)

⁽³⁾ Esker has adopted the income statement model recommended by CNC n° 2004-R.02

Esker confirms growth of document automation

The first half of 2005 has confirmed the rapid growth and success of the intelligent document delivery solutions developed by Esker, sold as licensed software (DeliveryWare) or as an online service (Esker on Demand). Sales reached 3.3 million euros, representing 31% of total Esker sales, an increase of more than 34% compared to 2004.

Sales of fax servers, of which Esker is one of the world market leaders, remained stable at 3.9 million euros. The Host Access legacy product line, representing 3.5 million euros in sales, experienced a decline of 24% occurring largely during the first quarter. Overall, as a result of a strong second quarter, total sales showed only a slight decrease of 2% assuming a constant exchange rate.

Improvement in Operating Income

The cost control measures implemented by Esker in 2004 and 2005 have improved current operating income by approximately 13% for the first 6 months. The total cost of those plans represents 0.23 million euros for FY 2005, entirely expensed in the first half of 2005. Full savings will be realized in the second half of the year.

The operating and net income performance remains stable compared to FY 2004. These results are consistent with the outlook indicated in the first half sales announcement published by Esker on July 19th 2005.

First publication of IFRS international accounting standards

In compliance with European regulation 1606/2002, Esker is presenting its financial results for the first time using the International Financial Reporting Standards (IFRS). Esker has conducted an analysis of its accounting policies and has verified its compliance with the new standards. The impact following the analysis on Net Income as of June 30th, 2005 was less than €30 K (cumulative changes). Esker has adopted the Income Statement model recommended by CNC n° 2004-R.02. In addition, the 2004 data presented here has been restated to comply with IFRS standards regarding the comparable presentation of Esker financial performance.

About Esker

Esker develops communications software optimizing the transmission and usage of information, within companies and commercial partners.

Founded in 1985, Esker is traded on Euronext, the French Stock Exchange (Le Nouveau Marché/ISIN: FR0000035818).

In 2004, Esker achieved sales of €22.6M (approximately USD 27.1 M), with greater than 50% of sales in the United States.

Esker actively sells its products in North America, South America, Europe, and the Asia/Pacific territories. The company has over 230 employees and more than two million registered users worldwide. Esker is the most diversified international European software vendor, with over 90% of its sales resulting from exports.

Esker market offerings are divided into three product lines:

- ◆ Esker DeliveryWare Platform (automated delivery of business documents)
- ◆ Esker Fax™, Esker Fax for Notes, Esker VSI-FAX® and Esker VSI-FAX for Notes
- ◆ Persona® by Esker, SmarTerm® by Esker and Tun®Plus by Esker.

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Contact information:

ESKER - Emmanuel Olivier

info@esker.fr or +33 4 72 83 46 46

www.esker.com www.esker.fr

ACTUS - Amalia Naveira

anaveira@actus.fr or +33 4 72 18 04 92

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