



Press Release

Paris, September 13, 2007

Half-Year Report, 2007 Revenues up 80%, Operating Profit up 94%

| Consolidated figures in K€ * | June 30, 2007 | % Revenues | June 30, 2006 | % Revenues | Progression H1 07 / H1 06 |
|------------------------------|---------------|--------------|---------------|------------|---------------------------|
| Revenues | 5,701 | - | 3,164 | - | + 80% |
| Operating profit | 1,517 | 26.6% | 780 | 24.7% | + 94% |
| Earnings before tax | 1,665 | 29.2% | 789 | 24.9% | + 111% |
| Net profit | 1,163 | 20.4% | 484 | 15.3% | + 140% |

*Audited figures (financial compliance review)

Strong Increase in Revenues, Operating Profit and Cash

LeGuide.com revenues were 5.7 M€ as of June 30, 2007, up 80% compared to the first half of 2006. In keeping with company strategy, international activity increased, accounting for 9% of first-half revenues, up from 5% in mid-2006.

LeGuide.com S.A.'s operating profit was 1.5 M€ as of June 30, 2007, having risen by almost 100% compared to the same period last year. LeGuide.com S.A.'s fixed costs model has enabled the company to bring personnel costs down to 28% of revenues, as compared to 40% in the first half of 2006.

As of June 30, 2007, LeGuide.com S.A.'s operating margin had progressed to reach 26.6%, compared to 24.7% in the first half of 2006.

The company's performance resulted in a net profit of 1.2M€, as of June 30, 2007, up 140% from the same period last year.

A Solid Financial Structure

Activity in the first half of 2007 generated a cash flow of 1.7M€. As of June 30, 2007, LeGuide.com S.A. had a very solid balance sheet, with 8.7M€ in shareholder's equity, 7.6M€ in cash (not including the 11.3 M€ capital increase finalised in July), and no debt.

Continued Development and Site Launches in Two New European Countries Before the End of the Financial Year.

As its European sites grow, LeGuide.com S.A. is reinforcing its activities and reaffirming its position in Europe. The audience of the company's network of sites in Europe was 5.2 million unique visitors in June 2007.*

In keeping with this trend, the company plans to extend its network to two new countries by the end of the year, covering 14 European countries by the end of 2007. This expansion is founded on Paris-based structures that have been reinforced over the past few months (technology and personnel).

Enlarging European audience and increasing the number of offers listed on the network of online price comparison sites, shopping search engines and guides continue to be the company's two primary areas of focus. The network listed over 30,880 European e-merchants and 94 million offers at the end of the half year period.

*source: Smart AdServer, June, 2007

Next press release: 3rd quarter 2007 Revenues, October 23 2007, after closing

About LeGuide.com S.A.

As a respected online shopping guide, LeGuide.com S.A.'s role is both to help online shoppers search for, compare, and purchase products online and to increase e-merchants' visibility, audience, and sales. Strongly successful in France with the sites www.leguide.com, www.leguide.net and www.webmarchand.com, the company is developing internationally along the same lines. The LeGuide.com S.A. network is present in 12 countries and has sites in 7 languages. The company is composed of an international team of 59 people and in 2006 financial year its Revenues were 8.14M€. OSEO Anvar has labelled LeGuide.com an "Innovative Company".

LeGuide.com S.A. is quoted on the Euronext Paris Alternext market, mneo: ALGUI, ISIN code: FR0010146092.

For more information: www.leguide.com/finance/en/societe.htm

LeGuide.com S.A.

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