QIAGEN MARSEILLE

HALF YEAR REPORT 2013

QIAGEN Marseille in a few words

QIAGEN Marseille profiles cancers, previously IPSOGEN, develops and markets molecular diagnostic tests which enable diseases to be mapped to guide decisions by clinicians and their patients throughout their therapeutic journey.

With more than 60 tests used routinely worldwide for diagnosis, prognosis and monitoring of patients with leukemia, QIAGEN Marseille occupies an elevated position on the customized medicine market.

Strengthened by its scientific, clinical and technological partnerships and by its multidisciplinary team, QIAGEN Marseille strives to be the world leader in the molecular profiling of cancers, and pursuing the development and promotion of standards which make a difference for the patient, the medical profession and society as a whole.

QIAGEN Marseille is, since July 2011, a subsidiary of QIAGEN group.

On 30 June 2013, QIAGEN Marseille employed 74 people. Its headquarters are located in Marseille.

www.qiagenmarseille.com

2013 Half-Year Report Plan

I. MANAGEMENT REPORT

1. Report on Company business in the 2013 financial first half-year - Important events which occurred during the period and recent events

The comments on the activities of the first half-year report as at June, 30th 2013 are referring to the "IFRS financial information" for the period from January, 1st 2013 to June, 30th 2013. This financial information has been voluntary establishes in order to communicate in the continuity of previous financial information. The financial information as at June, 30th 2013 is based on the principles of recognition and measurement set out in the IFRS.

QIAGEN Marseille generated a half-year revenue of € 7.6 million in 2013, against €5.7 million in 2012 first half-year, up by 34% compared with the previous year, and by 35% at constant exchange rate.

The 2013 first half-year was marked by a performance of product sales increasing by +8% compared with 2012 half-year revenue (+9% at constant foreign exchange rate), which mainly explain the implementation of a Distribution agreement concluded between QIAGEN Marseille S.A and QIAGEN N.V. on January, 1st 2013. This agreement has been approved by the Shareholders General Meeting held November, 14th 2012. This new approach of products distribution, have results the increase of sales volume which more than offsets the effect on unit transfer prices.

In terms of products range, this performance of kits sales was led by the following factors:

JAK2 biomarker sales represented 49% of total revenues (kits and licenses) in the first half of 2013 compared to a 53% contribution in the same period of 2012. The offer of JAK2 assays with a quantitative version and very sensitive, benefits from the usefulness expansion of this biomarker in the follow-up care field, indication asking more sensitivity and standardization, challenges that QIAGEN Marseille has faced.

BCR-ABL biomarker sales became the flagship product in terms of kit sales, contributing 41% of product revenues. This kit, which answers the stakes in standardization of the molecular tools of diagnosis, wherever are the centers treating and following patients. QIAGEN Marseille is a pioneer in this area and the test is acclaimed by its customers.

Licenses revenues have decreased by 3% compared to the same period in 2012.

Services revenue, representing 21% of the Company's total revenue, due to services invoiced to QIAGEN for K€ 1,602. The aim of the service agreement is for each party to provide each other service related to sales, marketing, management and technical assistance. The initial agreement, concluded for the period of July, 1st 2011 to December, 31st 2014 and renewable tacitly for one year and also approved by the Shareholders General Meeting held November, 14th 2012.

Research expenditure remained at a high level and the Company continues to benefit from a significant amount of research tax credit. Including government funding for research expenditure, QIAGEN Marseille's operating income totaled €8.0 million over the 2013 first half-year, if we include public funding for research expenses (Research tax credit, grant related to low-interest loans et other grants).

January, 1st 2013, the Company has sold its subsidiary IPSOGEN Inc. to QIAGEN Inc. for a global amount of USD 3.7 million. This transaction has generated a capital gain of € 3.3 million according to the accounting and assessment principles of IFRS.

Today, QIAGEN Marseille has a portfolio of 60 products covering 18 biomarkers are available to satisfy customers' needs.

1-1: Scientific developments

The main scientific developments are broken down as follows:

1-1-1: Development in solid tumors and new biomarkers

In line with its strategy to strengthen its patent portfolio, QIAGEN Marseille acquired two new options on licenses for two new biomarkers in the first half of 2013:

- ✓ QIAGEN Marseille has entered into an exclusive license option with the BC Cancer Agency, based in Vancouver, British Columbia, Canada, for the EZH2 Y641 mutation biomarker that could serve as a companion diagnostic test for routine selection of patients who could benefit from EZH2 targeted therapies that are currently under development by major pharmaceutical companies.

- ✓ QIAGEN Marseille has also entered into an exclusive worldwide licensing option on FGFR-TACC fusion genes with Columbia University that seeks to enable doctors to identify glioblastoma patients who could benefit from targeted treatments now under development. Glioblastoma is the most common and aggressive form of primary brain tumor, a serious unmet medical need because the disease is generally fatal despite aggressive therapy. Fusions between members of the FGFR and TACC genes families also have been identified recently as present in several other malignancies, including bladder cancers.

Based on forthcoming scientific results, QIAGEN Marseille intends to develop molecular tests related to those new biomarkers. Those tests may be used either routinely by diagnostic laboratories or within the framework of clinical studies by players in the pharmaceutical industry.

1-1-2: Blood cancer (leukaemia)

Key development projects are conducted in close collaboration with QIAGEN and progressing as planned. Submission projects in Japan, which are being done with SYSMEX, are moving ahead as planned as well.

1-1-3: Breast cancer

QIAGEN Marseille pursues the clinical validation of the GGI breast cancer test on a wide range of clinical samples with the aim of strengthening the medical value of the test in a very competitive environment.

1-2: Commercial developments

The distribution agreement implemented, since the start of the year, with QIAGEN is managed is close cooperation with QIAGEN N.V. commercial operations. A joint management committee has been put in place and the 2013 first half-year results indicate the proper performance of the obligations arising from the contract.

1-3: Operational evolution

1-3-1: Operating income

REVENUE

During the first-half 2013, the Company made a turnover excluding taxes of 7,624 K€ compared with 5,677 K€ for the first half of 2012, which represents an increase of 34% (+35% at constant foreign exchange rate).

*En €000s**	June 30th 2013	June 30th 2012	Var. n/n-1	Var. n/n-1 At constant exchange rate
Revenues	**7,624**	**5,677**	**34%**	**35%**
o/w Products	*4,892*	*4,515*	*8%*	*9%*
o/w Licenses	*1,130*	*1,162*	*-3%*	*-3%*
o/w Services	*1,602*	*-*	*Na*	*Na*

** IFRS rules*

Products revenues: dynamic growth of diagnostic kits

Sales of diagnostic kits represented 64% of revenues in the first six months of 2013 (80% in the first half of 2012). The +8% growth in sales of products (+9% at constant exchange rates) was mainly due to the implementation of the Distribution Agreement between QIAGEN Marseille S.A. and QIAGEN N.V., which was approved at the General Meeting of Shareholders held on

November, 14, 2012, and has been in effect since January 1, 2013. The sales volume increase more than compensated for the effect on unit transfer prices.

This performance was led by the following factors:

- JAK2 biomarker sales represented 49% of total revenues (kits and licenses) in the first half of 2013 compared to a 53% contribution in the same period of 2012.

- BCR-ABL biomarker sales became the flagship product in terms of kit sales, contributing 41% of product revenues. The kit represents 34% of products and licenses Company's revenues, increasing by +36% compared to the same period last year (+37% at constant foreign exchange rate). BCR-ABL IS-MMR kit is confirming is success with + 37% of growth.

In line with previously announced plans, QIAGEN Marseille in the first half 2013 launched its Research Use Only (RUO) IDH1/2 and CE marking tests, which enable the detection of 12 mutations for diagnostic and prognosis of glioma and brain tumors in adults.

Licenses revenues

Licenses revenues decreased by 3% compared to the same period in 2012.

Services revenues

Services revenue represented 21% of sales in the first half of 2013 (1,602 K€), and these were related to sales, marketing, management and technical assistance invoiced to QIAGEN GmbH as part of the Amendment to the "Service Agreement." The initial agreement covers the period from July 1, 2011, to December 31, 2014, and this has been extended for another year and was also approved by shareholder at the General Meeting held on November 14, 2012.

1-3-2: Gross margin

Gross margin reached 60.2% % for the first-half 2013 (against 76.7% in 2012). However, this comparison cannot be considered relevant, since operations were significantly reorganized due to the implementation of the Distribution and Service Agreements in the first-half 2013.

1-3-3: Non recurrent operating income

January, 1st 2013, the Company has sold its subsidiary IPSOGEN Inc. to QIAGEN Inc. for a global amount of USD 3.7 million. This transaction has generated a capital gain of € 3.3 million presented under the item "Other operating income" in according to the accounting and assessment principles of IFRS.

Other operating income for the first half-year 2012 related to the reversal of a provision for potential additional royalty payable (€ 2.6 million).

1-3-4: Operating expenses and non-recurring incomes

Selling and marketing expenses:

None

Since, January, 1st 2013 QIAGEN Marseille is benefited from the expand distribution network of QIAGEN group. The implementation of this distribution agreement, approved during the Shareholders General Meeting on November, 14th 2012 led to the invoicing of services for € 1.6 million included the recharge of the overall costs of selling and marketing. Accordingly, the cost of its selling and marketing operations was classified as cost of sales for the 2013 first half-year.

Research and development costs:

€1.9 million (+9%)

The increase of research and development costs, which not include the development costs not capitalized as assets on the basis of the IFRS recognition and measurement principles, is reflecting the significantly increased activity, both in-house and contracted-out, and the progression of flagship projects of the Company to the regulatory approval process.

The Company continues its active investigation of new biomarkers to complete its range of products materialized by the acquisitions in the first-half 2013 of exclusive license option with the BC Cancer Agency for the EZH2 Y641 mutation biomarker and exclusive worldwide licensing option on FGFR-TACC fusion genes with Columbia University that seeks to enable doctors to identify glioblastoma patients.

General and administrative expenses:

€0.5 million (-61%)

The decrease in general and administrative expenses mainly relates to non-recurring costs linked to the integration in the Group QIAGEN with the implementation of the distribution agreement and the ancillary agreements. The costs related to the services agreement have also been restated to the cost of sales on the 2013 first half-year.

1-3-4: Cash Flow and Cash at hand

Cash, cash equivalents and financial instruments amounted to €10.8 million at the end of 2012, compared with €9.2 million at the end of 2012.

The disposal of the subsidiary IPSOGEN Inc. in January, 1st 2013, generated a cash received of € 2.8 million from the securities sale, € 1.1 million from accounts receivables and € 0.2 million from intra-group loan.

1-3-5: Quality management system

On the quality assurance front, the LNE / G-MED, the medical and of healthcare certification body, has renewed the Company's ISO13485 certification. The certification renewal underlines the long-term value of the implementation of the quality management system and its ongoing improvement during this period.

In 2012, the Company has obtained the ISO9001 certification, standard Quality management to meet customers' requirements.

1-3-6: Workforce

The number of employees amounted to 74 as at June, 30th 2013 against 74 in 2012.

2. Description of the main risks and uncertainties facing the Company is addressed

The risks cited in the 2012 annual financial statement document are still relevant.

3. Events subsequent to closure

None.

4. Anticipated developments and outlook for the future

QIAGEN Marseille has been benefitting since January 1, 2013, from the QIAGEN Group distribution network, which offers direct coverage in 28 countries (including the U.S.) and an established network of distributors in 70 other countries. This agreement was approved by Shareholders at the General Meeting on November 14, 2012, and enables QIAGEN Marseille to benefit from the strong position of the QIAGEN Group on the market in clinical diagnostics and from its global sales network. Revenues for the first half of 2013 show the validity of this model.

QIAGEN Marseille has significantly strengthened its business presence and the positioning of its products as part of QIAGEN, being part of a comprehensive offering, both for indications and for integration into a range of automation solutions, which perfectly matches the needs of existing and future customers.

This agreement also includes guarantees in terms of revenues, prices and sales resources. It will enable the Company to have a high visibility on its revenues.

Vincent Fert, Chief Executive Officer of QIAGEN Marseille, concludes: *"The first half year of 2013 confirms that the right decisions have been taken last year. We have seen significant benefits arising from our collaboration with QIAGEN that enables us to propose our tests in a wide range of countries. Our Research and Development activity is progressing in a very dynamic way with the submission of our BCR-ABL test to the regulatory Japanese Agency and also the expansion of our portfolio of licenses on potential essential biomarkers in Personalized Healthcare. Thus, we are fully confident in our ability to reach the objectives targeted for 2013."*

II. IFRS FINANCIAL INFORMATION AND ANNEXES

1. IFRS financial information

1-1: Balance sheet

IFRS BALANCE SHEET : ASSETS

€ 1,000	Note	June, 30th 2013	December, 31st 2012
Current assets			
Cash and cash equivalents	2-3	4,477	3,006
Current financial instruments	2-4	0	0
Net customer receivables	2-5	6,608	3,072
Net stocks	2-6	707	977
Research tax credit - Share due within a year	2-18	1,138	928
Current receivables and prepaid expenses	2-7	396	387
Total Current assets		***12,326***	***8,370***
Non-current assets			
Net tangible fixed assets	2-8	1,877	1,800
Net intangible fixed assets	2-9	7,183	5,809
Research tax credit - Share due beyond a year	2-18	0	0
Deferred tax asset	2-22	0	0
Non-current financial instruments	2-10	6,351	6,203
Other non-current assets	2-11	140	242
Total non-current assets		***15,551***	***14,054***
Assets held for sales	2-12	0	*1,192*
TOTAL ASSETS		**28,877**	**23,616**

IFRS BALANCE SHEET : LIABILITIES AND EQUITY

€ 1,000	Note	June, 30th 2013	Dcember, 31st 2012
Current liabilities			
Trade payables		2,177	2,125
Other current liabilities	2-13	114	96
Tax and employee-related payables	2-14	1,333	1,830
Long-term financial payables - Share due within a year	2-15	131	290
Leasing commitments - Share due within a year	2-15	157	145
Advances – Share due within a year	2-15	150	150
Total Current liabilities		***4,062***	***4,636***
Non-current liabilities			
Advances – Share due beyond a year	2-15	350	350
Long-term financial payables - Share due beyond a year	2-15	726	719
Leasing commitments - Share due within a year	2-15	234	281
Provisions	2-16	16	34
Provision for retirement packages	2.2.2	210	192
Prepaid income and other non-current liabilities	2-18	1,708	1,536
Total Non-current liabilities		***3,244***	***3,112***
Liabilities associated with assets held for sale		0	*247*
Equity			
Share capital	2-17	1,089	1,089
Issue premiums	2-17	29,109	29,109
Reserves	2-17	(14,246)	(18,873)
Current year income		5,618	4,296
Total QIAGEN Marseille shareholders' equity		***21,570***	***15,621***
Noncontrolling interest			
Total Shareholders' equity		***21,570***	***15,621***
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		**28,877**	**23,616**

1-2: Income statement

IFRS INCOME STATEMENT

€ 1,000	Note	2013	2012
		At June, 30th	
Products revenues		4,892	4,515
Licenses revenues		1,130	1,162
Services revenues		1,602	0
Turnover	2-27	**7,624**	**5,677**
Public funding for research expenses	2-18	347	328
Operating income		**7,971**	**6,005**
Cost of sales		3,034	1,324
Marketing and commercial costs		-	1,525
Research and development costs		1,885	1,732
Overheads and administrative costs		517	1,331
Current operating expenses		**5,435**	**5,913**
Other operating income (-) / expenses (+)	2-20	3,283	2,578
Operating income		**5,818**	**2,670**
Financial income	2-21	143	335
Financial expenses	2-21	(39)	(69)
Corporate tax	2-22	305	-
Net income (+) / loss (-)		**5,618**	**2,936**
Net profit per share	2-25	**1,03**	**0,54**
Net diluted profit per share	2-25	**1,03**	**0,54**

1-3: State of the overall profit

STATE OF THE OVERALL PROFIT			
			At June, 30th
€ 1,000	**Note**	**2013**	**2012**
Net profit		**5,618**	**2,936**
Other elements of overall profit:	2.2.2		
Foreign exchange differences			(148)
Changes in fair value of financial assets available for sale			
Payments in shares			
Corporation tax relating to other elements of the overall profit			
Other elements of overall profit, net of tax		**0**	**(148)**
OVERALL PROFIT		**5,618**	**2,789**
Returning to Company shareholders		5,618	2,789
Minority interests			

1-4: Cash flow statement

CASH FLOW STATEMENT		At June, 30th		2012
€ 1,000	**Note**	**2013**	**2012**	
Cash flows related to operational activities				
Net profit for the year		5,618	2,936	4296
Removal of expenses and income without impact on the cash or not related to operational activities				
Write-downs and depreciations		316	280	554
Provisions	2-20	0	(2,537)	(2,537)
More or less values of withdrawals of assets	2-20	(3,283)	14	3
Variation of need for working capital		(3,843)	(941)	(1,445)
Payments in shares				
Difference in exchange on Intercompany loan		0	(157)	(127)
Interest expenses		39	27	48
Net cash from / (absorbed by) operations		**(1 153)**	**(408)**	**789**
cash flow tied to investment activities				
Acquisition of tangible fixed assets	2-8	(236)	(480)	(845)
Acquisition and production of intangible fixed assets	2-9	(1,422)	(371)	(1,471)
Disposals of subsidiary	2-12	4,163		0
Disposals of financial instruments		56		
Research tax credit related to development costs				440
Acquisition of investment financial instruments				(3,000)
Disposal or maturity of investment financial instruments				3,502
Changes to other non-current assets		2	255	255
Net cash from / (absorbed by) investment activities		**2,563**	**(596)**	**(1,120)**
Cash flow ties to financing activities				
Net income from issuing cash shares	2-17	331		
Net income from issuing share options				
Transactions on own shares				
Taking out loans				
Repayments of advances, financial debts and leasing		(247)	(97)	(353)
Interests disbursed		(23)	(12)	(17)
Net cash from financing activities		**61**	**(109)**	**(370)**
Variation de la trésorerie et des équivalents de trésorerie		**1,471**	**(1,113)**	**(701)**
Cash and cash equivalents at the start of the year	2-3	3,006	3,950	3,950
Impact of exchange rate fluctuations on cash flow		0	16	39
Cash and cash equivalents of activity held for sale				(282)
Change in hidden reserves on cash equivalents				
Cash and cash equivalents at the year-end	**2-3**	**4,477**	**2,853**	**3,006**

1-5: Statement of changes in Equity

€ 1,000	No. of shares	Share Capital	Issue premiums	Reserves	Total	Minority interests	Total Equity
Balance at 31 december 2011	**5,445,583**	**1,089**	**29,109**	**(18,683)**	**11,515**	**0**	**11,515**
Variation effect of IAS 19				3	3		3
Profit for as at June, 30th 2012				2,936	2,936		2,936
Currency translation				(148)	(148)		(148)
Balance at 30 June 2012 – restated	**5,445,583**	**1,089**	**29,109**	**(15,892)**	**14,306**	**0**	**14,306**
Profit for the 6 months period as at December, 31st 2012				1,360	1,360		1,360
Foreign exchange differences				24	24		24
Variation effect of IAS 19				(70)	(70)		(70)
Balance at 31 december 2012 -restated	**5,445,583**	**1,089**	**29,109**	**(14,578)**	**15,620**	**0**	**15,620**
Profit for the 6 months period as at June, 30th 2013				5,618	5,618		5,618
Transactions on own shares				331	331		331
Balance at 30 June 2013	**5,445,583**	**1,089**	**29,109**	**(8,629)**	**21,569**	**0**	**21,569**

2. Notes to the IFRS financial information

2-1: Introduction to the Company and highlights of the year

QIAGEN Marseille SA ("the Company") is a molecular diagnosis company, specializing in the development and marketing of diagnostic tests in the field of oncology. The Company was set up in 1999 as IPSOGEN and in the form of a simplified joint stock company and was transformed into a public limited company on 20 March 2008. The company has been listed on the Alternext market since 10 June 2008. Alternext is an organized market in which there is no obligation to the apply IFRS standards. The Company has decided to apply the reference IFRS voluntarily.

The Company has been a subsidiary of QIAGEN N.V. since July 2011. According to the Shareholders General Meeting held November, 14th 2012, the Company IPSOGEN S.A. has changed its company name into QIAGEN Marseille S.A. starting January 1st 2013.

The financial year 2012 was a milestone year for QIAGEN Marseille in the context of integration into QIAGEN Group.

As part of this integration, the Shareholders General Meeting held on November, 14th 2012 approved the implementation of the Distribution agreement with QIAGEN group and ancillary agreements titled « JAK2 License Agreement », « Business Finders Agreement » and « Service Agreement ». Those agreements enable the Company to benefit from the strong position of the QIAGEN Group on the market in clinical diagnostics and from its global sales network and create synergies into the group.

Since January 1, 2013, QIAGEN Marseille has been benefitting, from the QIAGEN Group distribution network, which offers direct coverage in 28 countries (including the U.S.) and an established network of distributors in 70 other countries.

The Board of Directors of the Company held 18 December 2012 has authorized the sale of 100% of IPSOGEN Inc.'s shares to QIAGEN Inc. as of January, 1st 2013 for a global amount of USD 3.7 million. This sale is part of the new distribution network organization within the QIAGEN Group achieved by the signature of a distribution agreement from that same date.

At 30 June 2013, the Company had approximately more than 60 products on the market and many others in development.

The activities of the Company have no seasonality.

These financial statements according to IFRS standards were prepared by the Board of Directors on 2nd October 2013.

2-2: Accounting principles

2.2.1 Statement of compliance

The interim "IFRS financial information» has been established on a voluntary basis in order to communicate a financial information in the continuity of the previous financial statements

This financial information at 30 June 2013 has been prepared in accordance with IFRS standard accounting and valuation principles.

The accounts for the 2013 interim financial year are established according to the IFRS reference benchmark, starting January, 1st 2013.

However, this IFRS financial information is not compliant with IFRS benchmark as used in European Union. In fact, as at 30 June 2013, the Company has sold his sole subsidiary IPSOGEN Inc. to QIAGEN Inc., on 1 January 2013 (Note 2.12).

2.2.2 Basis for preparation

The Company's "IFRS financial information" has been established in accordance with the reference International Financial Reporting Standards (International Financial Reporting Standards – IFRS) as adopted by the European Union on 30 June 2013.

The interim financial information has been prepared in accordance with the same accounting policies as those applied to prepare the annual financial on 31 December 2012, excepted the impact of change in accounting policies detailed below. The "IFRS financial information" has been condensed but keeping several notes appended.

When drawing up the "IFRS financial information", the measurement of certain balance sheet or income statement items requires the use of assumptions, estimates or assessments. Such hypotheses, estimates or other forms of judgment which are undertaken on the basis of the information available, or situations prevalent at the date of preparation.

The judgments and estimates used in the preparation of the "IFRS financial information are the same ones as the consolidated annual financial statements ended 31 December 2012, excepted:

- provisions for pension obligations (which are extrapolated from the last available actuarial valuation);
- expenses related to bonuses, sharing plan and income tax which the valuation is based on the targets and scope of 2013 annual results.

The "IFRS financial information" has been prepared in accordance with the historical cost method, with the exception of financial assets available for sale, valued at their fair value.

EVOLUTION OF THE ACCOUNTING FRAMEWORK

International Financial Reporting Standards (IFRS) entered into force on 1 January 2013 and have impact on the valuation and presentation of the Company results.

IAS 19 revised: Defined benefit plans

Amendments to the IAS 19 Employee benefit provisions became mandatory as from January 1, 2012. The main impacts for the Company are the followings:

- Removal of the corridor method related to the amortization of actuarial gains and losses of defined employee benefits plan assets recognized in the income statement. Hence, unrecognized actuarial gains and losses as at 31 December 2011 had been recognized in equity on 1 January 2012 for an amount of 3 K€;

- Actuarial gains and losses resulting subsequent to January, 1 2012 are immediately recognized in the item “Other comprehensive income” and will never be restated on results. The Company is proceeding to the annual update of actuarial assumptions during the second half-year, a restatement of other comprehensive income for an amount 70 K€ has been recognized for the 2012 second half-year.

IAS 1 amendment: Presentation of the other comprehensive income

Since the entry into force of the IAS 1 amendment, the Company modified the presentation of the other comprehensive income into the overall profit statement; in order to present the item to be reclassified in the net result separately from the items which will never be.

The following standards, interpretations and amendments which have been published by the IASB and applicable from January, 1 2013, have no material impact on the Company financial statements:

- IFRS 7 amendment, Information to be provided - Offsetting financial assets and financial liabilities ;
- IFRS 13, Fair-value valuation;
- IAS 12 amendment, Differed tax linked to revalued assets.

STANDARDS, INTERPRETATIONS AND AMENDMENTS PUBLISHED, BUT NOT YET ENTERED INTO FORCE IN 2013 AND THAT HAVE NOT BEEN ADOPTED EARLY

The following standards, interpretations and amendments which have been published by the IASB, should not be applying to the Company in the current terms or without material impact in the financial statements:

- IFRS 10, Consolidated financial statements;
- IFRS 11, Jointly agreements;
- IFRS 12, Information to be provided the shareholding on other entities;
- IAS 32 amendments, offset of financial assets and liabilities;
- IFRS 9, Financial statements;
- IFRS 10 amendments, IFRS 11 and IFRS 12, transitional provisions.

2-3: Cash and cash equivalents

The entry cash and cash equivalents are broken down as follows:

(Amounts in thousands of euros)	30.06.2013	31.12.2012
Short-term bank deposits	4,477	2,394
Cash equivalents	0	612
Total	**4,477**	**3,006**
Of which unrealized capital gains	0	0

As at December, 31st 2012, cash equivalents primarily comprise shares of short-term monetary Investment Mutual Funds.

2-4: Financial investment instruments

Financial investment instruments include cash investments in securities investments whose maturity is greater than 3 months originally. Maturities greater than 1 year at the end of the financial year are presented in the Balance Sheet on the line Non-current financial instruments.

The financial investment instruments are broken down, by a) nature and by b) maturity in the following way:

a)

(Amounts in thousands of euros)	30.06.2013	31.12.2012
Fixed term bank accounts	6,351	6,148
Unit trust funds and mutual investment finds	0	55
Total	**6,351**	**6,203**

b)

Of which:	30.06.2013	31.12.2012
Current financial instruments	0	0
Non-current financial instruments	6,351	6,203
Total	**6,351**	**6,203**

2-5: Net customer receivables

This entry is broken down as follows:

(Amounts in thousands of euros)	30.06.2013	31.12.2012
Gross customer receivables	6,608	3,072
Depreciation		
Net customer receivables	**6,608**	**3,072**

Since January, 1st 2013, the Company is exclusively selling its products to QIAGEN N.V. group companies but also to SYSMEX. During the first half-year 2013, the revenues realized with QIAGEN N.V. group companies represent 85% of the overall revenues.

The dating of receivables that have reached maturity is not significant.

2-6: Net stocks

Net stocks are broken down as follows:

(Amounts in thousands of euros)	31.12.2012	Increase	Decrease	Depreciation	30.06.2013
Raw materials and supplies	233	209	-233		209
Products in course	176	30	-176		30
Finished products	568	480	-568	-12	468
Total	**977**	**719**	**-977**	**-12**	**707**

No stock has not been offered as collateral.

2-7: Short-term receivables and prepaid expenses

Short-term receivables and prepaid expenses are broken down as follows:

(Amounts in thousands of euros)	30.06.2013	31.12.2012
Prepayments to suppliers	65	58
Tax Agencies (VAT)	3	208
Other receivables	163	3
Prepaid expenses	165	118
Total	**396**	**387**

2-8: Tangible fixed assets

The tangible fixed assets are broken down as follows:

(Amounts in thousands of euros)	31.12.2012	Incr.	Decr.	Restat.	30.06.2013
Fixtures for constructions	27				27
General facilities	1,177	66		285	1,528
Laboratory equipment	1,528	174			1,702
Computer equipment and furniture	374	40			414
Assets under construction	285			(285)	0
Total, brut	**3,391**	**280**	**0**	**0**	**3,671**
Accumulated depreciation of fixtures for constructions	21	1			22
Accumulated depreciation of general facilities	284	66			350
Accumulated depreciation of laboratory equipment	979	113			1,092
Accumulated depreciation of computer equipment and furniture	307	24			331
Total of accumulated depreciation	**1,591**	**204**	**0**	**0**	**1,795**
Net total	**1,800**	**76**	**0**	**0**	**1,876**

The increase of the entry "general facilities and fixtures for constructions" is due to the new logistic unit, building renovations and more recently the new cell culture unit entry into service in April 2013.

The assets financed in the framework of leases or long-term rentals corresponding to the leasing, financing contracts are recorded in tangible fixed assets in accordance with IAS 17. Tangible fixed assets includes under this heading the following amounts:

(Amounts in thousands of euros)	30.06.2013	31.12.2012
Gross value	811	766
Depreciation	442	362
Net total	**369**	**404**

During the first semester ended June, 30th 2013, no loss of value was observed under the application of IAS 36, and there was no use of fair value as an assumed cost for a tangible fixed asset.

No tangible fixed assets have been offered as collateral.

2-09: Intangible fixed assets

Intangible fixed assets are broken down as follows:

(Amounts in thousands of euros)	31.12.2012	Incr.	Decr.	Restatement	31.12.2012
Patents, licenses	947	19			966
Software	155				155
Development costs	2,690	36		86	2,812
Development costs under construction	3,324	1,367		(21)	4,670
Total acquisition cost	**7,116**	**1,422**	**0**	**65**	**8,602**
Accumulated depreciation of patents, licences	234	29			263
Accumulated depreciation of software	133	2			135
Accumulated amortization and depreciation of the development costs	940	81			1,021
Total accumulated depreciation	**(1,307)**	**(112)**		**-**	**(1,419)**
Net total	**5,809**	**1,310**	**0**	**65**	**7,184**

Allocations to depreciation of intangible fixed assets represent an insignificant share of the production cost on the financial years presented.

The development costs related to the genomic grade test project (breast cancer) and implemented for the preparation of a test targeting the American market, have been deprecated in full for a total of 782 K€ since December, 31st 2011. This depreciation is still justified as of June 30th, 2013.

No loss of value was recorded during the 2013 first half-year, and there was no use of fair value as the assumed cost of an intangible fixed asset.

2-10: Non-current financial instruments

Non-current financial instruments are broken down as follows:

(Amounts in thousands of euros)	30.06.2013	31.12.2012
Fixed term accounts	6,351	6,148
Mutual investment fund	-	55
Total	**6,351**	**6,203**

2-11: Other non-current assets

The other non-current assets are broken down as follows:

(Amounts in thousands of euros)	30.06.2013	31.12.2012
Deposits and bonds	41	42
Fixed term accounts pledged	100	200
Total	**141**	**242**

Deposits and bonds paid have not been the subject of a discount, in view of the insignificant impact and in the absence of a recovery schedule.

2-12: Disposal of IPSOGEN Inc.

The Board of Directors of the Company held 18 December 2012 has authorized the sale of 100% of IPSOGEN Inc.'s shares to QIAGEN Inc. as of January, 1st 2013 for a global amount of USD 3.7 million (2.8 M€) and a capital gain has been recorded according to the accounting and assessment principles of IFRS. The cash received includes, apart from the selling price, the reimbursement of trade receivables and current account for an amount of € 1.4 million.

This sale is part of the new distribution network organization within the QIAGEN Group achieved by the signature of a distribution agreement from that same date.

As at December, 31st 2012, all current assets and non-current assets of IPSOGEN Inc. have been presented in the item non-current assets held for sale, and all liabilities and liabilities associated with assets held for sale.

2-13: Other current liabilities

The other non-current liabilities are broken down as follows:

(Amounts in thousands of euros)	30.06.2013	31.12.2012
Customers, advances and payments on account, assets to be established	79	57
Prepaid income	35	35
Expenses to be paid and others	0	3
Total other current liabilities	**114**	**96**

2-14: Tax and employee-related debts

The tax and employee-related debts break down as follows:

(Amounts in thousands of Euros)	30.06.2013	31.12.2012
Tax debts	68	166
Employee-related debts	1,265	1,663
Total tax and employee-related debts	**1,333**	**1,829**

Employee-related debts include the provision for paid leave and the corresponding employee-related expenses, the employee-related costs for the month of June and the 2nd quarter to be paid by 15 July 2013, as well as the bonuses to be paid to staff and the corresponding employee-related expenses. These bonuses include variable remuneration in the form of incentives bonuses and profit sharing plan.

2-15: Financial debts, advances and leasing

FINANCIAL DEBTS

Financial debts are broken down as follows:

(Amounts in thousands of euros)	30.06.2013	31.12.2012
CIC borrowing	131	156
MM borrowing	-	143
OSEO PTZI borrowing	726	710
Total	**857**	**1,009**
Advances – Share due within a year	131	290
Advances – Share due over a year	726	719

The two loans obtained from the CIC and the bank Martin Maurel amount each to €300,000 originally. In June 2013, the Company prepaid the loan obtained from the bank Martin Maurel which the outstanding capital amounted 119 K€. The compensation for early discharge amounted 5k€. The CIC loan remains guaranteed by the collateral of fixed term accounts for €100,000 (see Note 2.11). The average interest rate rose to 4.9% per year.

A zero rate loan (PTZI loan) has been obtained from OSEO to fund the development of promising diagnostic tests. This loan amounts to 850 K€. Its duration is 30 quarters of which 11 quarters are deferred dated from 14 December 2011. This loan granted by the government has been recognized and measured according to the provisions of IAS 39. As a result, the debt has been recorded at its fair value i.e. with tax relief so as to reduce its effective interest rate (EIR) to that of a normal debt estimated at 4.5% a year. The return for the tax relief i.e. the advantage granted is treated as a subsidy according to the provisions of standard IAS 20. In the application of these principles, the debt has been initially estimated at 680 K€ and the subsidy corresponding to the relief granted to 170 K€. This amount has been recorded in prepaid income (see Note 2-18). The debt is incremented by a notional interest calculated at the market rate on the date the loan was granted (4.5%).

ADVANCES

This entry includes OSEO financing, all or part of which is refundable according to the technical or commercial success of the projects financed.

The projects financed are mainly focused on the development of a range of molecular analysis tests of breast tumors by DNA chips.

For this reason, a total of 740 K€ has been granted by OSEO, paid in full at 31/12/2010.

Repayment on this advance was made in September 2011 and in September 2012 for an amount of respectively 100 K€ and 140 K€. The repayments are spread out until 2015, 150 K€ of which in September 2013.

LEASE FINANCING

The minimum future commitments for leasing contracts outstanding at 30 June 2013 are broken down as follows:

(Amounts in thousands of euros)	
Within a year	168
From 1 to 5 years	241
Over 5 years	-
Total minimum commitments	409
Minus: representative share of interest	18
Minus: representative share of interest	391
Minus: maturities within a year	157
Leasing commitments - Share due within a year	234

The current value of the minimum future commitments for leasing contracts outstanding at 30 June 2013 is broken down as follows:

(Amounts in thousands of euros)	
Within a year	157
From 1 to 5 years	234
Over 5 years	-
Current value of the minimum commitments	391

2-16: Provisions

The change in provisions is broken down as follows:

(Amounts in thousands of euros)	31.12.2012	Increase	Recovery used	Recovery not used	31.12.2012
Provisions for disputes	34		18		16
Total	34		18		16

At June 30st 2013, this post related to disputes with employees and a service provider.

2-17: Share capital, issue premiums and reserves

a) Issued capital

At 30 June 2013, the share capital amounts to € 1,089,116.60: 5,445,583 of shares with a nominal value of €0.2

During the 2011 financial year, the Company repurchased IPSOGEN shares within the framework of the liquidity contract concluded with the stockbrokers Portzamparc, which has been ended in January 2012.

The Company sold its 25,675 own shares, in May 2013, hold in 31 December 2012. The transfer price per share amounted 12.90 €, the Company realized a gain on capital of 141 K€ directly booked on shareholders ‘equity.

b) Share warrants and stock options in Start-up Company with tax privileges, subscription options or purchase of shares

As at the second 2012 half-year, there are no more warrants in circulation since the takeover by QIAGEN group.

c) Issue premiums and reserves

The constituent elements of the reserves and issue premiums are described in the table of Statement of Changes in Consolidated Equity.

No dividend was paid during for the financial year ended at 31 December 2012.

2-18: Subsidies and public funding

The Company receives aid from the French State, the European Union and local French public communities in several forms:

- conditioned advances refundable under certain conditions;
- investment or operating subsidies;
- research tax credit ; and
- low-interest loan.

a) Conditioned subsidies and public funding

Conditioned advances and loans from public authorities are subject to a contract with the National Agency for Research Development (ANVAR or OSEO).

Aid for innovation amounting to 740 K€ was granted in December 2008 for the breast cancer project. See Note 2.15 "Advances").

b) Operating subsidies

Since its inception, the Company has received, due to its innovative character, a number of aid packages or subsidies from the State or public authorities intended to finance its operation or specific recruitment.

Unlike conditioned advances:

- the Company has the assurance of complying with the conditions attached to these subsidies;
- these subsidies are not repayable.

These subsidies are recognized in the Income Statement for the financial year relating to the charges or corresponding expenses.

Starting January, 2013, these subsidies include Competitiveness and Employment Tax Credit (CICE).

c) Research tax credit

The Company benefits from the provisions of Articles 244 quater B and 49 septies F of the General Tax Code relating to research tax credit. The research tax credit is accounted for in public funding for research expenditure in the year to which the eligible research expenditure relates.

The proportion of research tax credit related to fixed development costs is accounted for in Pre-paid income and recovered in the Income Statement at the same rate as amortization, where applicable, depreciation and the development costs associated with it. At 30 June 2013, this fraction amounted to 1,640 K€.

The research tax credit receivable is broken down as follow :

(Amounts in thousands of euros)	30.06.2013	31.12.2012
2012 CIR	928	928
2013 CIR	492	
Corporate income tax liability	(282)	
Net RTC	1 138	928

The immediate repayment of the payable due to research tax credit, introduced without the framework of measures to boost the economy in 2008, has been continued in 2010 for companies that comply with the definition of SMEs in the EU.

As mentioned in the Note 2-22, the Company is now liable to pay an income tax in which the payable due to research tax credit is attributable.

d) Zero rate loan (PTZI)

A zero rate loan (PTZI) was awarded by OSEO in December 2011 for an amount of 850 K€. As indicated in Note 2-15, the financial benefit corresponding to the absence of interest has been treated as an investment subsidy. At 30 June 2013, it appears in the profit and loss account in the section Government funding for research costs for 67 K€.

2-19: Staff expenses

The Company employed 74 people at 30 June 2013.

The staff costs are broken down as follows:

(Amounts in thousands of euros)	30.06.2013	30.06.2012
Wages and salaries	1,974	2,478
Employee-related expenses	855	921
Total staff expenses	2,829	3,399

The breakdown of nature of expense is presented in Note 2-26.

2-20: Other operating income and expenses

The other operating incomes at 30 June 2013 concern the gain on capital equity shares on the sale of the subsidiary IPSOGEN Inc. for an amount of 3,283 K€ booked in January, 1st 2013.

The other operating incomes at 30 June 2012 concerned a reversal of provision for a risk of having to release additional royalties to third party relationships for 2,578 K€.

2-21: Other operating expenses

Financial income / (expenses) are broken down as follows:

(Amounts in thousands of euros)	30.06.2013	30.06.2012
Financial income	143	335
Financial expenses	(39)	(69)
Net financial income and expenses	**104**	**266**

The financial income resulting from capital gains and interest income generated by investment securities and financial investments (fixed term accounts).

The total interest income on fixed term accounts amounted to 107 K€ for the first-half 2013 (146 K€ in June 2012).

Difference in exchange amounted to a net gain of 36 K€ for the first-half 2013 (a net gain of 150 K€ in June 2012).

The interest expense was 39 K€ for the first-half 2013 (31 K€ for 2012), including 16 K€ of notional interest expense on the zero rate loan (PTZI) (notes 2-15 and 2-18) and also 5 K€ of compensation for early discharge of BMM loan.

2-22: Corporation tax

The interim income tax expense is calculated by applying the average effective rate estimated for the financial year to earnings before taxes for the period.

According to the law in force in France, the Company has indefinitely reportable tax deficits totaling €15.2 million at 30 June 2013. Nevertheless, the Company considers that the 2013 income tax due at the end of 2013, under national tax rules limiting the loss carryovers for €1 million, increasing by 50% the surplus of the taxable profit.

In view of the history of tax losses and its stage of development, which does not allow you to make projections of profit deemed sufficiently reliable, the Company does not account for deferred tax assets corresponding to these tax deficits in France. At 30 June 2013, the tax rate applicable in France was 33.33%.

2-23: Commitments

OBLIGATIONS UNDER PURCHASING LICENSE RIGHTS CONTRACTS

Contracts for purchasing license right signed by the Company are in general its responsibility for all or part of the filing costs, the review and patent extension as well as those concerning their protection and make the company liable to the owner of the license for lump sum payments upon acquisition and royalties based on sales made or steps achieved.

OBLIGATIONS UNDER LICENSE OPTIONS CONTRACTS

The Company signs contracts for options on licenses under which it obtains a right to obtain, in the long-term, a license according to predefined conditions (access costs, fees, payments for any steps, etc.). The option agreement ensures exclusive access to the technology for a given period which allows the company to assess the technology. Exercising the option is at the Company's initiative. In return the Company bears part of the access costs to the technology and an additional amount when exercising the option.

OBLIGATIONS UNDER THE CO-OWNERSHIP OF INTELLECTUAL PROPERTY RIGHT

Co-exclusive license agreements on markers or technologies typically lead to the Company paying a lump sum upon signing the contract and then royalties on sales often coupled to minimums. In addition, the Company may share past, present and future intellectual property costs on the rights that are the subjects of the agreement.

OBLIGATIONS UNDER A LONG-TERM SUPPLY AND PRODUCTION CONTRACT

None.

OBLIGATIONS UNDER SIMPLE LEASE CONTRACTS

The Company has contracted a commercial lease for 9 years for the rental of its facilities in Marseille which began on 24 November 2003 and has been prolonged in 2012 for one year. The contract concerns approximately 900 m² which are installed in the offices and research and development laboratories. The rent is the subject of an automatic annual update from the first day of the term on the basis of the construction cost index. For the financial first-half year 2013, the rent charges were 51 K€.

In order to accompany its growth, and to accommodate its new production unit, the Company signed a new lease at the end of 2009 for an area of approximately 500 m2 is located opposite the premises above. The lease signed is for a minimum duration of 6 years and on the basis of an advantageous price, in return the Company ensures the finishing of the premises. For the financial first-half year 2013, the rental cost for this building amounted to 27 K€ including charges.

In April 2011 the Company signed a lease for a period of 9 years and for an area of approximately 300 m². The annual rent stipulated is 27 K€, however a total exemption has been obtained until 30 June 2012 given that the premises have been rented unfurnished. For the financial first-half year 2013, the rental cost for this second building amounted to 21 K€ including charges.

2-24: Relations with related parties

In accordance with standard IAS 24, this note lists a comprehensive statement of the transactions and balances between the Company, its main shareholders and some of its directors.

(Amounts in thousands of euros)	30.06.2013	30.06.2012
Members of the Board of Directors (wages and salaries)	250	222
Payments in shares to members of the Board of Directors	-	-

The table above does not include the impact of services are detailed below:

In January 2013, the Company renewed the consultant contract which had been concluded with Mr Guillaume Connan, a member of the Board of Directors. In the framework of this contract, Mr Connan assisted the company in the areas of evaluation, and implementation of decisions over financial and strategic orders for a monthly cost of €2,000. This renewed contract has given rise to the payment of €12,000 over the financial half-year 2013.

Patents license agreements, signed by the group QIAGEN for the completeness of its activities, substituted themselves for those signed before by the Company with the same third party relationships. Thus, royalties due to the concerned third party relationships are from now on declared by QIAGEN and recharged by QIAGEN to the Company. The Company considers that these transactions are not included in the perimeter of the information required by the standard IAS 24, as it is conducted on terms equivalent to those prevailing in an arms length transactions.

With the implementation of the Distribution agreement and especially other ancillary agreements, services have been invoiced at full cost with or without mark-up in the first-half 2013 for a global amount of 1,602 K€. Under these contracts and the Collaboration agreement, QIAGEN has invoiced to the Company services for a global amount of 433 K€ in the first-half year 2013.

Kit sales to companies within the group QIAGEN are show as follows:

(Amounts in thousands of euros)	30.06.2032
QIAGEN GMBH	4,889
Total	**4,889**

2-25: Earnings per share

BASIC EARNINGS

Basic earnings per share is calculated by dividing the net profit attributable to shareholders of the Company by the weighted average number of ordinary shares in circulation during the financial half-year :

	30.06.2013	30.06.2012
Profit for the year (in thousands of euros)	5,618	2,936
Weighted average number of shares in circulation (in thousands)	5,446	5,446
Basic earnings per share (€/share)	1.03	0.54

DILUTED EARNINGS

The diluted earnings per share is calculated by increasing the weighted average number of shares in circulation by the number of shares which would result from the conversion of all ordinary shares with a potentially dilutive effect. Since the end of the 2011 financial period, no share warrants and stock options remain not exercised.

The diluted earnings per share is identical to basic earnings per share for the periods presented.

2-26: Expenses by nature

(Amounts in thousands of euros)	30.06.2013	30.06.2012
Purchases of goods and raw materials	552	609
Stock changes	24	15
Other purchases and external expenses	2,001	1,426
Taxes and duties	136	102
Wages and salaries	1,974	2,478
Employee-related expenses	855	921
Allocation to depreciation	314	289
Allocation to provisions	19	11
Other expenses	728	818
Total operating expenses	6,603	6,669
Financial expenses	280	69
Exceptional expenses	1	19
Corporation tax	305	-
Total expenses	**7,189**	**6,757**

2-27: Segment information

The Company applies standard IFRS 8 "Operational sectors". The main methods for implementing this standard are described below.

Organizational base

QIAGEN Marseille has been benefitting since January 1, 2013, from the QIAGEN Group distribution network. However, the Company continues to monitor its turnover on a geographical basis is primarily organized to monitor the ipsogen® turnover to end customer on a geographical basis. This reflects both the existence of distinct sector managers whose coordination of decisions is provided by the executive committee, and specific regulatory environments.

The Board does not follow result indicators by entities.

Expenses by function are the subject of a reporting to operational decision-makers in support of the different functions (sales and marketing, research and development, intellectual property and administration), with information from the Managing Director.

Types of products and services

The products of the regular activities of the Group in the geographic areas identified above come from, at this stage of its development, primarily from marketing molecular diagnostic tests in blood cancer. The marketing, historically carried out directly by the Company, is now also the subject of sub-license contracts in the United States in order to accelerate the market penetration.

Starting January 1, 2013, the products of the regular activities include also the service revenues invoiced to QIAGEN GmbH within the framework of the amendment of the "Service Agreement" does cover service related to sales, marketing, management and technical assistance. The contract specifies a lump sum for the overall services to be provided during the 2013 financial year.

Assessment of operational sectors

The performance of the geographic areas is primarily assessed by the executive committee on the basis of the turnover achieved with clients external to the Group, for the main categories of bio-markers.

In the framework of the distribution agreement entered into force on the beginning of 2013, the reporting is now established from sales data provided from QIAGEN Group, which are different from the Company turnover booked in its accounts.

INFORMATION ON THE SECTOR

Turnover by bio-markers

(Amounts in thousands of euros)		Turnover	
Biomarker		Financial Half-year closed at 30.06.2013	Financial Half-year closed at 30.06.2012
Biomarkers	JAK2	2,960	2,984
	BCR-ABL	2,019	1,480
	Other	1,043	1,213
Services		1,602	-
Total turnover		**7,624**	**5,677**

Turnover by legal entity and geographical area

(Amounts in thousands of euros)		Financial Half-year closed at 30.06.2013	Financial Half-year closed at 30.06.2012
QIAGEN Marseille SA *	France	-	579
	European Union excluding France	4,874	1,620
	Rest of the world	19	758
IPSOGEN Inc.	North America	-	1,558
Licenses	North America	1,030	1,162
	European Union excluding France	100	
Services	France	-	
	European Union excluding France	1,602	
	Rest of the world	-	
Turnover		**7,624**	**5,677**
QIAGEN Marseille SA	Public funding for research expenses France	347	328
Operating income		**7,971**	**6,005**

* *Without revenues or sub-licenses*

III. LIMITED STATUTORY AUDITORS' REPORT ON THE "IFRS FINANCIAL INFORMATION"

From 01/01/2013 to 30/06/2013

To the Shareholders,

In our capacity as statutory auditors of QIAGEN Marseille and in response of your request in the framework of the disclosure, in the 2013 interim financial statement prescribed under the article 4.2.2 of NYSE Alternext market rules, of "IFRS financial information" related to the period from January, 1 2013 to June, 30 2013, we hereby report to you on the limited audit of the financial information.

These "IFRS financial information" is to present, on a voluntary basis, information establish under accounting rules and valuation methods described in the Note "2.2 - Accounting principles".

These "IFRS financial information" has been approved by the Board of Directors. Our role is to express an opinion on these consolidated financial statements based on our audit.

We conducted our review in accordance with professional standards applicable in France. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with professional standards applicable in France and consequently does not enable us to obtain assurance that the condensed interim "IFRS financial information", taken as a whole, are free from material misstatement, as we would not become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim "IFRS financial information" with accounting rules and valuation methods described in the Note "2.2 - Accounting principles".

Without qualifying our conclusion, we draw your attention to Note "2.2 - Accounting principles" to the condensed half-yearly financial information, which sets out that the interim "IFRS financial information" has been established on a voluntary basis in order to communicate a financial information in the continuity of the previous disclosure, but is not an information in accordance with IFRS as adopted by the European Union, In the absence of any subsidiary at 30 June 2013.

Marseille, 10 October 2013

The statutory auditors
French original signed by :

Grant Thornton **Grant Thornton French member of** **Grant Thornton International**	**Christian Davoult**
Lionel HATET	Vincent PAPAZIAN
Partner	Partner

IV. INDIVIDUAL ACCOUNTS AND ANNEXES

1. Individual accounts

Balance sheet Assets

(Amounts in thousands of euros)	Financial Half- year 30/06/2013 Gross	Amt. et Depre	Net	Financial year N-1 31/12/2012 Net	Difference N / N-1 in Keuros	in %
INTANGIBLE FIXED ASSETS						
Development costs	2,811	467	2,344	2,303	41	1.78%
Licenses, patents and similar rights	1,075	398	677	708	(31)	-4.38%
Goodwill	5		5	5	0	0,00%
Other intangible fixed assets	4,629	556	4,073	2,793	1,281	45.83%
Advance payments	19		19			
TANGIBLE FIXED ASSETS						
Land						
Buildings	27	23	5	6	(1)	-17.98%
Technical installations Equipment and tooling	946	690	256	167	89	-53.07%
Other tangible fixed assets	1,888	641	1,247	937	310	32.12%
Fixed assets under construction				285	(285)	100.00%
FINANCIAL FIXED ASSETS						
Other holdings				2,804	(2,804)	100.00%
Receivables associated to holdings				214	(214)	100.00%
Other financial fixed assets	141		141	433	(292)	-67.45%
TOTAL II	**11,542**	**2,775**	**8,767**	**10,655**	**894**	**9.16%**
INVENTORIES						
Raw materials, supplies	209		209	233	(24)	-10.10%
Goods in course of production	30		30	176	(146)	-82.90%
Intermediate and finished products	480	12	468	567	(99)	-17.53%
RECEIVABLES						
Trade and Other	5,950		5,950	3,616	2,335	64.57%
Other receivables	1,982		1,982	1,759	223	12.71%
Security investment	6,100		6,100	6,667	(567)	-8.50%
Available funds	4,728		4,728	2,543	2,185	85.94%
Prepaid expenses	215		215	249	(34)	-13.56%
TOTAL III	**19,695**	**12**	**19,683**	**15,809**	**3,874**	**24.51%**
GENERAL TOTAL (I+II+III)	**31,237**	**2,787**	**28,450**	**26,464**	**1,987**	**7.51%**

Balance sheet Liabilities and Equity

(Amounts in thousands of euros)	Financial year 30/06/2013	Financial year 31/12/2012	Difference N /N-1 in KEuros	in %
Capital	1,089	1,089	0	0.00%
Issue, merger and acquisition premiums	29,008	29,008	0	0.00%
Revaluation reserves				
RESERVES				
Legal reserve				
Statuary or contractual reserves				
Regulated reserves				
Other reserves				
Profit carried forward	(9,461)	(13,874)	4 413	(31.81)%
PROFIT FOR THE YEAR				
(Profit or loss)	**2,580**	**4,414**	**(1,834)**	**(41.55)%**
Investment subsidies				
Regulated provisions	9	9	0	0,00%
TOTAL I	**23,226**	**20,646**	**2, 580**	**12.49%**
Income from issues of non-voting shares				
Conditioned advances	500	500	0	0%
TOTAL II	**500**	**500**	**0**	**0%**
Provisions for risks	161	159	2	-0,99%
Provisions for expenses				
TOTAL III	**161**	**159**	**2**	**-0.99%**
FINANCIAL DEBTS				
Convertible bond loans				
Other bond loans				
Loans with credit institutions	981	1,149	(168)	(14.65)%
Bank loans and overdraft	2	1	1	100.00%
Various loans and financial debts	0	0		
Advances and prepayments received on orders in progress				
OPERATING DEBTS				
Trade accounts payable and related payables	2,163	2,109	53	2.53%
Tax and employee-related debts	1,333	1,830	(496)	(27.16)%
Fixed asset payable and related payables				
Other debts	50	35	14	40.65%
Prepaid income	35	35	0	0,00%
TOTAL IV	**4,563**	**5,159**	**(596)**	**(11.56)%**
GENERAL TOTAL (I+II+III+IV)	**28,450**	**26,464**	**1,986**	**7,50%**

Income statement

(Amounts in thousands of euros)	Financial half-year 30/06/2013 France	Exports	Total	N-1 30/06/2012	31/12/2012	Difference N / N-1 KEuros	%
OPERATING INCOME							
Sales of goods							
Sale of finished goods	4,892		4,892	3,825	8 524	1,067	27.89%
Sale of services	1,602		1,602	154	479	1,448	920.24%
NET TURNOVER	**6,494**		**6,494**	**3,979**	**9 003**	**2,515**	**63.20%**
Stored production			(253)	177	155	(430)	- 242.95%
Capitalised production			1,403	483	1,365	920	190.37%
Operating subsidies			2	2	6	0	0.00%
Write-backs on depreciation, provisions (and amortisation), transfers of expenses			38	89	71	(51)	-57.30%
Other income			1,132	1,182	2,846	(50)	-4.23%
TOTAL OPERATING INCOME (I)			**8,816**	**5,911**	**13,446**	**2,905**	**49.14%**
OPERATING EXPENSES							
Purchases of goods							
Inventory change (goods)							
Purchases of raw materials and other supplies			607	598	1,146	9	1.51%
Inventory changes (raw materials and other supplies)			24	15	2	9	60.00%
Other purchases and external expenses			2,110	1,210	2,885	900	74.38%
Taxes, duties and similar payments			136	98	256	38	38.78%
Wages and salaries			1,974	2,146	4,311	(172)	-8.01%
Employee-related expenses			855	921	1,856	(66)	-7.17%
Allocations to amortisation and depreciation							
On fixed assets: allocations to amortisation			236	225	438	11	4.89%
On fixed assets: allocations to depreciation							
On working capital: allocations to depreciation				10	8	(10)	- 100.00%
Allocations to provisions			19	11	41	8	72,73%
Other expenses			728	818	1,680	(90)	-11,00%
TOTAL OPERATING EXPENSES (II)			**6,689**	**6,051**	**12,625**	**638**	**10,54%**
1- OPERATING PROFIT (I-II)			**2,127**	**(141)**	**821**	**2,268**	

(Amounts in thousands of euros)	Financial half -year 30/06/2013	N-1 30/06/2012	31/12/2012	Difference N / N-1 KEuros	%
FINANCIAL INCOME					
Financial income from holdings		9	14	(9)	-100.00%
Income and other securities and receivables from fixed assets	107				
Other interests and similar income		146	268	146	-100.00%
Write-backs on depreciation and provisions, transfers of expenses					
Positive exchange differences	278	34	8	244	NS
Net income on disposals of investment securities		1	1	-1	-100.00%
TOTAL FINANCIAL INCOME (V)	**385**	**190**	291	**195**	**102.76%**
FINANCIAL EXPENSES					
Allocations to amortisation, depreciation and provisions			168		
Interest and similar expenses	20	13	23	7	50.15%
Negative exchange differences	242	16	44	226	NS
Net expenses from disposals of investment securities					
TOTAL FINANCIAL EXPENSES (VI)	**261**	**29**	**235**	**231**	**800.94%**
2. FINANCIAL PROFIT (V-VI)	**124**	**160**	**56**	**(36)**	**-22.55**
3. CURRENT PRE-TAX PROFIT	**2,251**	**19**	**877**	**2 232**	
EXCEPTIONAL INCOME					
Exceptional income on operating operations		25	25	(25)	-100.00%
Exceptional income on capital operations	2,945				
Allocations to amortisation, depreciation and provisions	600	2,582	2,614	(1,982)	-76.75%
TOTAL EXCEPTIONAL INCOME (VII)	**3,546**	**2,606**	2,639	**940**	**36.07%**
EXCEPTIONAL EXPENSES					
Exceptional expenses on operating operations	1	19	19	(18)	-94.74%
Exceptional expenses on capital operations	3,401	0	7	3,401	NS
Allocations to amortisation, depreciation and provisions	5	5	4	-	-
TOTAL EXCEPTIONAL INCOME (VIII)	**3,406**	**24**	**30**	**3,382**	**NS**
4. EXCEPTIONAL PROFIT (VII-VIII)	**139**	**2,583**	**2,609**	**(2,444)**	**-94,61%**
Employee share of company profit (IX)					
Tax on the profit (X)	(190)	(409)	(938)	216	-53,55%
TOTAL INCOME (I+III+V+VII)	**12,747**	**8,706**	**16,376**	**4,041**	**46,42%**
TOTAL EXPENSES (II+IV+VI+VIII+IX+X)	**10,166**	**5,695**	**11,962**	**4,471**	**78,52%**
5. PROFIT OR LOSS (TOTAL INCOME - TOTAL EXPENSES)	**2,581**	**3,011**	**4,414**	**(430)**	**-14,30%**

Cash flow statement

(En Keuros)	Semestre clos le 30 juin 2013	2012	Exercice clos le 31 décembre 2012
Cash flows related to operational activities			
Net profit for the year	2 581	3 011	4 414
Removal of expenses and income without impact on the cash or not related to operational activities			
Write-downs and depreciations	236	225	605
Provisions	1	-2 566	-2 569
More or less values of withdrawals of assets	-141	14	0
Variation of need for working capital	-3 828	-1 381	-1 953
Interests expense	20	13	23
Net cash from / (absorbed by) operations	**-1 132**	**-684**	**520**
cash flow tied to investment activities			
Acquisition of tangible fixed assets	-236	-480	-846
Acquisition and production of intangible fixed assets	-1 422	-371	-1 436
Disposals of subsidiary	4 162	266	528
Changes to other non-current assets	2	0	0
Net cash from / (absorbed by) investment activities	**2 507**	**-585**	**-1 755**
Cash flow ties to financing activities			
Net income from issuing cash shares	331	0	0
Repayments of advances, financial debts and leasing	-167	-50	-243
Interests disbursed	-20	-13	-23
Net cash from financing activities	**145**	**-63**	**-266**
Variation	**1 519**	**-1 333**	**-1 501**
Cash and cash equivalents at the start of the year	9 209	10 456	10 456
Reclassifications of pledge released and end of the liquidity agreement	100	255	255
Cash and cash equivalents at the year-end	**10 829**	**9 378**	**9 210**

2. Annexe – Individual accounts

FINANCIAL YEAR FROM 01/01/2013 TO 30/06/2013

Annex to the balance sheet before distribution of the financial year, the total of which is €28,449,942 and to the Income Statement for the financial year presented in list form, with a turnover of €6,493,814 and releasing a profit of €2,580,527.

The financial year lasts for 6 months, covering the period from 01/01/2013 to 30/06/2013.

The notes and tables presented below are an integral part of the interim accounts.

KEY EVENTS OF THE FINANCIAL YEAR

(Commerce Code Art. R 123-196 3)

The activities of the Company are not seasonal.

SALE OF THE SUBSIDIARY IPSOGEN INC.

The sale of Ipsogen Inc was completed on 1 January 2013 for USD 3.7 million (€ 2.8 million). Ipsogen Inc. was the sole subsidiary of the Company. This transaction has not generated a result in the intermediate accounts established according French GAAP, where such impact has been reflected in the depreciation of the equity interests as at 31 December 2012.

ACCOUNTING RULES AND METHODS

(Commercial Code - Art. R 123-196 1 and 2; General Accounting Plan Art. 531-1/1)

General principles and conventions

The accounting policies and methods applied to prepare intermediate accounts for the six months ended June 30, 2013 are unchanged compared with those used to prepare the 2012 financial statements.

Some adjustments were adopted for the preparation of the interim accounts:

- Pension liabilities are extrapolated based on the latest actuarial valuations available,
- The accrued liability of incentive bonus, sharing profit plan and income tax are estimated upon targets 2013 annual results expectations.

ADDITIONAL INFORMATION CONCERNING THE FINANCIAL STATEMENTS

Statement of fixed assets

(Amounts in thousands of euros)	Gross value at beginning of the year	Increases	
		Reevaluations	Acquisitions
Facilities and development costs			
TOTAL	**2 689**		**122**
Other intangible fixed asset entries			
TOTAL	**4 428**		**1 300**
General facilities and fitting-out of buildings	27		
Technical installations, Industrial equipment and tooling	816		130
General facilities and miscellaneous fittings	1 177		351
Office equipment and computer hardware, Furniture	320		40
Assets under construction	0		0
Advance payments	285		59
TOTAL	**2 625**		**580**
Other holdings	3 614		
Loans, other financial fixed assets	433		
TOTAL	**4 047**		**0**
GENERAL TOTAL	**13 790**		**2 002**

(Amounts in thousands of euros)	Decreases	Gross value at the end of the year
	Disposals	
Facilities and development costs		
TOTAL		**2 811**
Other intangible fixed assets*		
TOTAL		**5 728**
General facilities and fittings for buildings		27
Technical installations, Industrial equipment and tooling		946
General facilities and miscellaneous fittings		1 528
Office equipment and computer hardware, Furniture		360
Assets under construction		
Advance payments	**344**	
TOTAL	**344**	**2 862**
Other holdings	3 614	
Loans, other financial fixed assets	292	141
TOTAL	**3 906**	**141**
GENERAL TOTAL	**4 250**	**11 542**

**included in process development costs for K€ 4,606 at 30 June 2013*

The increase of the entry “general facilities and fixtures for constructions” is due to the new logistic unit, building renovations and to the new culture cellular unit in manufacturing;

Statement of amortization

(Amounts in thousands of euros) Situations and movements for the year	Amount at beginning of the year	Allocations for the year	Recovery Decreases	Amount at year-end
Research development establishment costs				
TOTAL	**386**	**81**		**467**
Other intangible fixed assets*				
TOTAL	**391**	**31**		**422**
General facilities and fittings for buildings	21	1		23
Technical installations, Industrial equipment and tooling	649	41		690
General facilities and miscellaneous fittings	284	66		351
Office equipment and computer hardware, Furniture	276	15		290
GENERAL TOTAL	**1 230**	**123**	**0**	**1 354**

**Excluded depreciation of in process development costs for K€ 532 at 30 June 2013 and at 31 December 2012*

(Amounts in thousands of euros) Breakdown of the allocations for the financial year	Straight-line depreciation	Digressive depreciation	Exceptional depreciation	Special depreciation	
				Allocations	Write-backs
Research development estab. costs **TOTAL**	**81**				
Other intang. fixed assets **TOTAL**	**31**				
General facilities and fittings for buildings	1				
Technical installations, Industrial equipment and tooling	41			5	4
General facilities and miscellaneous fittings	66				
Office equipment, computer hardware	15				
GENERAL TOTAL	**123**			**5**	**4**

Statement of provisions

(Amounts in thousands of euros) Regulated provisions	Amount at beginning of the year	Increases Allocations	Decreases Amounts used	Decreases Amounts unused	Amount at year-end
Special depreciation	9	5	4		9
TOTAL	**9**	**5**	**4**	**0**	**9**

(Amounts in thousands of euros) Provisions for risks and charges	Amount at beginning of the year	Increases Allocations	Decreases Amounts used	Decreases Amounts unused	Amount at year-end
Disputes	18		18		0
Other provisions for risks and charges	141	19			161
TOTAL	**159**	**19**	**18**	**0**	**161**

(Amounts in thousands of euros) Provisions for depreciation	Amount at beginning of the year	Increases Allocations	Decreases Amounts used	Decreases Amounts unused	Amount at year-end
On intangible fixed assets	532				532
On share investments	597		597		0
Inventories	19	12	19		12
On accounts receivable	0	0			0
TOTAL	**1 148**	**12**	**616**	**0**	**545**
GENERAL TOTAL	**1 316**	**12**	**637**	**0**	**715**
Of which allocations and write-backs:					
- from operations		32	37		
- financial		0	0		
- exceptional		5	600		

Regulated provisions

An exceptional depreciation was found on the equipment and tooling assigned to research. For investments made for this reason, the company has opted for the application of the accelerated digressive coefficient. The amount of the provision for exceptional depreciation amounted to 9 K€ at 30/06/2013.

Provisions for risks and charges

This entry relates to:

- a provision for a dispute with a former employee (16 K€)
- a provision for retirement packages (144 K€)

Depreciation on intangible fixed asset

The Company has maintained the depreciation all the development costs for the product GGI-PCR taking into account the risks of abandonment of this product (532 K€).

Statement of payable maturities and payables

(Amounts in thousands of euros) Statement of receivables	Gross amount	Within 1 year at most	Beyond 1 year
Receivables associated to holdings	0		
Other financial fixed assets	141	100	41
Other trade receivables	5 950	5 950	
Staff and accounts receivable	3	3	
Tax on profit	1 138	28	1 112
VAT	159	159	
Various state and other public authorities	4	4	
Various debtors	678	678	
Prepaid expenses	215	215	
TOTAL	**8 288**	**7 136**	**1 153**

(Amounts in thousands of euros) Statement of payables	Gross amount	Within 1 year at most	From 1 to 5 years old	Beyond 5 years
Loans, payables and credits due a maximum of 1 year originally	2	2		
Loans, payables and credits due a maximum of 1 year originally	981	850	131	0
Various loans and financial debts				
Suppliers and accounts receivable	2 162	2 162		
Staff and accounts receivable	684	684		
Social security and other employee-related bodies	581	581		
VAT	1	1		
Other duties, taxes and similar	67	67		
Group and associates	50	50		
Other debts	35	35		
TOTAL	**4 563**	**4 432**	**131**	**0**

Composition of share capital

(Commercial Code - Art. R 123-197; General Accounting Plan Art. 531-3 and 532-12)

Different categories of securities	Nominal values in euros	Number of securities			
		At beginning	Created	Paid off	At end
Ordinary shares		5,445,583			5,445,583

Owner changes in equity

(Amounts in thousands of euros)	31/12/2012	Allocation of profit from the financial year 2012	Net profit for the financial year 2013	Special amortisation	30/06/2013
Capital	1 089				1 089
Issue premiums	29 008				29 008
Profit carried forward	(13 874)	4 414			(9 461)
Net profit for the year	4 414	(4 414)	2 580		2 580
Regulated provisions	9				9
Total shareholders' equity	**20 646**	**0**	**2 580**		**23 226**

(Amounts in thousands of euros)	31/12/2011	Allocation of profit from the financial year 2012	Net profit for the financial year 2013	Special amortisation	31/12/2012
Capital	1 089				1 089
Issue premiums	29 008				29 008
Profit carried forward	(9 705)	(4 170)			(13 875)
Net profit for the year	(4 170)	4 170	4 414		4 414
Regulated provisions	41			(32)	9
Total shareholders' equity	**16 264**	**0**	**4 414**	**(32)**	**20 646**

Securities that provide access to the capital

The entire share warrants (BSA) and stock options issued previously have been assigned and exercised during the year 2011. As a result, there were no securities that provide access to the capital at 30/06/2013.

Applied research and development costs

Development costs are included in the asset when they relate to clearly distinctive projects, with serious chances of technical success and commercial viability and which the company can demonstrate:

- the technical capacity to complete the intangible asset with a view to its implementation in service or on its sale;
- the intention to complete the intangible asset and use or sell it;
- the ability to use or sell the intangible asset;
- the way in which the intangible asset will generate probable future economic benefits. The company must demonstrate in particular the existence of a market for the output of the intangible asset or for the intangible asset itself or, if the latter should be used internally, its usefulness;
- the availability of resources (technical, financial or other) that are appropriate to complete the development and use or sell the intangible asset;
- the ability to reliably evaluate the expenditures attributable to the intangible asset during its development.

The costs that are directly attributable to the production of the intangible asset can be capitalized, which include:

- the historical cost of the equipment consumed;
- the direct production costs including:
- the cost of the equipment and services used or consumed to generate the intangible asset;
- the wages and expenses of the staff hired to generate the asset;
- the registration rights and costs of filing a patent;
- the depreciation of patents acquired and licenses used to generate the asset;
- a fraction of the indirect production costs to the extent that they are directly attributable to them.

The expenses are only activated from the date on which the conditions for activating the intangible asset are met. The expenses cease to be entered in the asset when the intangible asset is ready to be used. This end development date is absorbed by that on which the first sales relating to the project are made. This date is also the starting point of the depreciation.

The development costs borne by the asset are amortized in a straight-line over their duration of usefulness. The latter is assimilated into the current period up to the date of expiration of patents for inventions attached to products, which is spread out until 2031.

Amortized assets are subjected to an impairment test when, due to events or special circumstances, the recoverability of their book value is in doubt. Intangible assets not put into service are the subject of an annual impairment test, whose arrangements reflect the Company's experience of launching new products and obtaining approval on new markets.

Depreciation is recorded up to a limit of the excess of the book value on the recoverable amount of the asset. The recoverable amount of an asset corresponds to its fair value less disposal costs or its value of usefulness, if the latter is higher.

The recoverable amount of development costs not put into service has been determined on the basis of cash-flow projections estimated (« DCF ») and according to the following assumptions:

- a discount rate of 11 % taking into account a Beta values of the selected comparable companies and the industry benchmarks;
- a cash flow projection estimated on a coherent duration with the intellectual property protection, without an discounted terminal value;
- a technical risk by project.

The main evidences of impairments have been investigated in order to determine no impairment loss on intangibles assets available for use, are the following:

- market persistent,
- ability for sales to absorb the assets amortization in regard to prices recorded,
- maintenance of intellectual property rights.

As at 30 June 2013, there is no evidence of any shortage of impairments recorded on the basis of the assumptions used in the 2012 financial closing.

Other intangible fixed assets

The patents, licenses, and other intangible fixed asset values were evaluated at their historical cost, but excluding costs incurred for their acquisition.

These elements are amortized over the period of their use by the company to find out:

	Values	Amortization rate (%)
Patents	54	20
Software	137	100
Patent licenses	884	5
Other		
Total	**1,075**	

Evaluation of tangible fixed assets

The gross value of the tangible elements of the fixed assets corresponds to the input value of the goods in the assets and liabilities taking account of the necessary costs to make these goods usable, but excluding the costs incurred for their acquisition.

Evaluation of depreciation

The methods and the depreciation periods used were the following:

Category	Mode	Duration
Fixtures and fittings	Straight-line	10 years
Technical installations	Straight-line / Digressive	4/5 years
Equipment and tooling	Straight-line / Digressive	4/5 years
Office equipment	Straight-line	3/5 years
Furnishings	Straight-line	5 years

Note that the company opted for accelerated digressive depreciation for equipment and tooling assigned to research acquired on or after 01/01/2004.

Own shares

In May 2013, the Company sold 25,675 own shares to QIAGEN N.V. for 12.90€ per share, total amount of K€ 331, and realized a gain on sale of 144 K€.

Fixed securities

Fixed securities as well as the other fixed securities, were valued at the price at which they were purchased, excluding the costs incurred for their purchase.

In the event of the sale of a set of securities of the same nature granting the same rights, the entry value of the securities sold has been estimated at the weighted average purchase price.

The securities of the United States subsidiary, IPSOGEN Inc., as well as the associated receivables were depreciated in their entirety at 31 December 2008 in the light of its negative net position. The inventory value of the investment in IPSOGEN Inc., including the securities and the associated receivables, a provision has been took against the sale price to QIAGEN Inc. of 3.7 MUSD. Thus an additional depreciation of 168 K€ has been booked at 31 December 2012, so that no gain on disposal has been recorded, as at 30 June 2013, for the reversal of any write-downs previously recognized

The associated receivables associates to the securities of the subsidiary has been entirely paid or reimbursed in January 2013.

Fixed receivables

Loans, deposits and other receivables have been assessed at their nominal value.

Fixed receivables have, where appropriate, been depreciated by way of provision to take account of their current value at the close of the financial year.

The securities of the United States subsidiary, IPSOGEN Inc, as well as the associated receivable were depreciated in their entirety at 31/12/2008. As shown in the preceding paragraph, an addition depreciation of 168 K€ has been booked in 2012.

Valuation of materials and goods

Materials and goods were valued at their historical cost under the weighted average purchase cost method.

The storage costs have not been taken into account for the stock valuation.

Valuation of products under construction

Products and products under construction were valued at their production cost. The indirect production costs have been taken into account on the basis of the company's regular production capacities excluding all sub-activity and storage costs.

Stock depreciation

Stocks and stocks under construction have, where appropriate, been depreciated by way of provision to take account of their current value at the closing date of the financial year.

Valuation of receivables and payables

Receivables and payables have been valued for their nominal value.

Receivables depreciation

Receivables have, where appropriate, been depreciated by way of provision to take account of the difficulties of collection which they were likely to give rise to.

Valuation of investment securities

Investment securities were valued at their historical cost, excluding costs incurred for their acquisition.

In the event of the sale of a set of securities of the same nature granting the same rights, the value of the securities has been estimated according to the FIFO (first in, first out) method.

Available funds in euros

The cash available in cash or at the bank have been valued for their nominal value.

Available funds in foreign currencies

Immediate cash flows in foreign currencies have been converted to euros on the basis of the last exchange rate price prior at the close of the financial year. Exchange rate differences have been directly recorded in the profit for the year in exchange rate loss or gain.

Income to be received

Amount of income to be received included in the following items of the balance sheet	Amounts in thousands of euros
Trade and other receivables	
Other receivables	633
Available funds	251
Total	**883**

Other receivables:

- Subsidies to be received: 4 K€
- JAK2 Royalties: 629 K€

Available funds:

- Accrued interest on term deposit account: 251 K€

Expenses to be paid

Amount of expenses to be paid included in the following items of the balance sheet	Amounts in thousands of euros
Loans and debts with credit institutions	2
Trade accounts payable and related payables	1,607
Tax and employee-related debts	1,318
Total	**2,927**

Loans and debts with credit institutions:

- Bank charges: 2 K€

TRADE ACCOUNTS PAYABLE AND RELATED PAYABLES:

- Insurance: 28 K€
- Fees: 46 K€
- Licenses: 969 K€
- Consumables: 15 K€

- Travel costs: 42 K€
- Service agreement with QIAGEN: 54 K€
- Subcontracting : 433 K€
- Other: 20 K€

TAX AND EMPLOYEE-RELATED DEBTS:

- Paid leave provision and corresponding expenses: 474 K€
- Incentive provision and corresponding expenses: 490 K€
- Provision for taxes for payroll taxes: 67 K€
- Income tax : 287 K€

The corporate tax charge related to the interim periods is calculated by applying the last known estimated effective tax rate for the prevailing annual period.

The Company holds tax losses that may be carried forward indefinitely for € 15.2 million at 30 June 2013. However, the Company estimated to pay an income tax for the 2013 fiscal year because of the fiscal rules which limit the utilization of tax-carry forward to € 1.0 million, increased by 50% of the taxable income surplus.

Prepaid income and expenses

Prepaid expenses	Amounts in thousands of euros
Operating expenses	215
Total	**215**

Prepaid expenses:

- R&D consumables: 47 K€
- Insurance: 41 K€
- Maintenance: 63 K€
- Rentals: 23 K€
- Personnel : 13 K€
- Miscellaneous: 28 K€

Prepaid income	Amounts in thousands of euros
Operating revenue	35
Total	**35**

Research Tax Credit

The Research Tax Credit is accounted as tax income on profits in the year declared.

Industrial property income and expenses

The royalties acquired and paid for industrial property licenses are recorded respectively in other operating income and other operating expenses.

ADDITION INFORMATION ON THE INCOME STATEMENT

Breakdown of net turnover

Distribution by business sector	Amounts in thousands of euros
Oncodiagnostic turnover	4,891
Services turnover provided to the QIAGEN group	1,602
Miscellaneous turnover (carriage, operating expenses, IPSOGEN Inc)	1
Total	**6,494**

Distribution by geographical sector	Amounts in thousands of euros
Turnover France	
Turnover Export	6,494
Total	**6,494**

Managers remuneration

Remuneration allocated to the members	Amounts in thousands of euros
of the management or steering bodies	250
of the administration bodies	12
Total	**420**

Average staffing levels

	Salaried staff	Staff available to the company
Executives	36	
Control agents and technicians	23	
Employees	6	
Total	**65**	**0**

Financial income and expenses concerning related businesses

(Amounts in thousands of euros)	Amounts in thousands of euros
Ipsogen Inc.	3 401
Sale of Ipsogen Inc.	(2 804)
Provision for the capital loss	(597)
Total	0
Of which related businesses	**0**

Impact of special tax-based valuations

	Amounts in thousands of euros
Profit for the year	2,581
Tax on profit	(190)
Pre-tax profit	2,391
Change in regulated provisions: special depreciation	1
Profit excluding special tax-based valuations before tax	**2,392**

FINANCIAL COMMITMENTS AND OTHER INFORMATION

Debts secured with collateral

At 30 June 2013, the Company has fully reimbursed a loan which the initial amounted € 300,000. The amount of the reimbursement is K€ 124, including K€ 5 for prepayment penalties.

Term deposit accounts are pledged up to a ceiling of €100,000 in order to ensure the second loans of €300,000 each which is awarded during the financial year 2009.

Leasing

(Amounts in thousands of euros) Nature	Land	Buildings	Instal. Equipment And Tooling	Other	Total
Original value			674		674
Amortisations					
- total previous years			230		230
- allocations for the year			82		82
Royalties paid					
- total previous years					
- financial year			232		232
Royalties paid			83		83
Royalties still to be paid					
- within a year at most			167		167
- between 1 and 5 years			235		235
Total	**0**	**0**	**402**		**402**

Retirement package

The retirement package provision amount amounted to 144 K€ at 06/30/2013.

Assumptions for calculations used:

The employees of the company receive pension's benefits provided by law in France:

- receipt of an allowance at the end of their career, paid by the company when their retirement starts (defined benefit plan). This plan is not funded by an insurance contract;
- payment of pensions by social security organizations, which are financed by contributions from businesses and employees (defined contributions plan).

For defined benefit plans, the costs of the pension benefits are estimated by using the projected unit credit method. According to this method, the cost of pensions is recorded in profit in the way it is distributed evenly over the length of service of employees, in accordance with the advice of qualified actuaries performing an annual review of the costing of these plans. The pension liabilities are valued at the present value of estimated future payments, by using the interest rate on government bonds whose maturity is approximately that of the corresponding liability.

Any actuarial gains are amortized over the likely average duration of residual active life of employees according to the corridor method.

The company's payments for defined contribution plans are recorded in expenses in the Income Statement for the period they are linked to.

Individual right to training

In the framework of the individual right to training established by Law 2004-391 of 4 May 2004 on vocational training throughout life, at 30/06/2013, the amount of training hours accumulated on the acquired rights and not exercised is of 3,537 hours.

List of subsidiaries and shareholdings

The Board of Directors of the Company held 18 December 2012 has authorized the sale of 100% of IPSOGEN Inc.'s shares to QIAGEN Inc. as of January, 1st 2013 for a global amount of USD 3.7 million (2.8 M€). This transfer is part of the new organization of the distribution field into QIAGEN group through the signing of the distribution agreement which took effect at the same time.

ADDITIONAL INFORMATION

Exceptional income and expenses

In its company accounts the company applies the concept of exceptional profit endorsed by the General Accounting Plan. The depreciation related to IPSOGEN Inc., established as a charge against income, has been, nevertheless, taken back into the exceptional income during the 2013 first-half year, to insure the neutral impact in the performance presentation.

In application of this concept, the exceptional profit for the financial half-year 2013 is broken down as follows:

(Amounts in thousand of euros)	30/06/2013	At 30/06/2012
Exceptional income		
- Transfers/asset elements	2,804	
- Gain on own shares	141	
- Special depreciation	4	4
- Income from previous years		25
- Royalties provision		2,578
- Gain on capital IPSOGEN Inc.	597	
Total	**3,546**	**2,607**
Exceptional expenses		
- Special depreciation	5	5
- Expenses from previous years		19
- Disposal on capital	3,401	
- Penalties and fines	1	
- Miscellaneous		
- Depreciation of assets		
- Royalties provision		
Total	**3,406**	**24**

Transfers of expenses

(General Accounting Plan Art. 531-2/14)

Nature	Amounts in thousand of euros
Benefits in kind	7
OPCA DEFI reimbursement	4
Miscellaneous	3
Total	**14**

V. LIMITED STATUTORY AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Half-Year ended at 30 June 2013

To the Shareholders,

In our capacity as statutory auditors of QIAGEN Marseille and in response of your request in the framework of the disclosure, in the 2013 interim financial statements prescribed under the article 4.2.2 of NYSE Alternext market rules, related to the period from January, 1 2013 to June, 30 2013, we hereby report to you on the limited audit of the financial information.

We would like to mention that QIAGEN Marseille establishing for the first time the statutory financial statements in accordance with French accounting rules and principles, comparative first half of 2012 financial statements prepared in accordance with the same accounting principles and rules were not subject to neither a limited report nor a disclosure.

These interim statutory financial statements have been approved by the Board of Directors. Our role is to express a limited opinion on these financial statements based on our audit.

I - CONCLUSION ON THE FINANCIAL STATEMENTS

We conducted our limited audit in accordance with professional standards applicable in France; those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures, using sampling techniques or other methods of selection, to obtain audit evidence about the amounts and disclosures in the financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made, as well as the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Based on our review, the financial statements give a true and fair view of the assets and liabilities and of the financial position of the Company as at 30 June 2013 and of the results of its operations for the period then ended in accordance with French accounting principles.

Marseille, 10 October 2013

The statutory auditors
French original signed by :

Grant Thornton Grant Thornton French member of Grant Thornton International	Christian Davoult
Lionel HATET	Vincent PAPAZIAN
Partner	Partner