

2A01\_010S - BALANCE INCOME STATEMENT BY LEVEL

ST\_AO.E024 Atos International SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
70000 Sales of Services	60 114		60 114	60 114	60 114	(60 114)			
70003 Sales of Hardware	443		443	443	443	(443)			
70007 Pass Through Sales Revenues	226		226	226	226	(226)			
70008 Extra Sales	(678)		(678)	(678)	(678)	664	(14)		(14)
<b>REVENUE</b>	<b>60 105</b>		<b>60 105</b>	<b>60 105</b>	<b>60 105</b>	<b>(60 119)</b>	<b>(14)</b>		<b>(14)</b>
60101D Wages and Salaries - D	(1 569)		(1 569)	(1 569)	(1 569)	157	(1 412)		(1 412)
60101I Wages & Salaries - I	(11 054)	2 683	(8 371)	(8 371)	(8 371)	31	(8 341)		(8 341)
60112D Other incentive wages (discretionary) - D	(149)		(149)	(149)	(149)		(149)		(149)
60112I Other incentive wages - I	(932)		(932)	(932)	(932)		(932)		(932)
60103D Social Expenses other than DC Plans - D	(585)		(585)	(585)	(585)		(585)		(585)
60103I Social Exp other than DC plans - I	(3 086)		(3 086)	(3 086)	(3 086)		(3 086)		(3 086)
60107I DC pension plans (A/O stand alone plans) - I	1		1	1	1		1		1
60108D DC plans other than pension (death, disability & medical) - D	(499)		(499)	(499)	(499)		(499)		(499)
60108I DC plans other than pension (death, disability & medical) - I	(2 080)		(2 080)	(2 080)	(2 080)		(2 080)		(2 080)
60109D DC pension plans Multi employers (industry wide plans)-D	(382)		(382)	(382)	(382)		(382)		(382)
60109I DC pension plans Multi employers (industry wide plans)-I	(1 611)		(1 611)	(1 611)	(1 611)		(1 611)		(1 611)
60110D DC pension plans other (state & mandatory)-D	(164)		(164)	(164)	(164)		(164)		(164)
60110I DC pension plans other (state & mandatory)-I	(740)		(740)	(740)	(740)		(740)		(740)
60117D Social expenses on bonus scorecard & oth. Inc. D	12		12	12	12		12		12
60117I Social expenses on bonus scorecard & oth. Inc. I	66		66	66	66		66		66
60116I Op Expenses Reallocated - Staff Costs - I	274		274	274	274		274		274
60121D Commissions (on sales) - D	(356)		(356)	(356)	(356)		(356)		(356)
60121I Commissions (on sales) - I	(1 449)		(1 449)	(1 449)	(1 449)		(1 449)		(1 449)
60122D Termination payments - D	(868)		(868)	(868)	(868)		(868)		(868)
60122I Termination payments - I	(1 537)		(1 537)	(1 537)	(1 537)		(1 537)		(1 537)
60111I Company Cars - I	18		18	18	18		18		18
<b>WSA WAGES AND SALARIES</b>	<b>(26 690)</b>	<b>2 683</b>	<b>(24 007)</b>	<b>(24 007)</b>	<b>(24 007)</b>	<b>188</b>	<b>(23 819)</b>		<b>(23 819)</b>
60106I Contributions and benefit payments - OLTB plans - I		(2 683)	(2 683)	(2 683)	(2 683)		(2 683)		(2 683)
<b>SSCH PENSIONS COSTS</b>		<b>(2 683)</b>	<b>(2 683)</b>	<b>(2 683)</b>	<b>(2 683)</b>		<b>(2 683)</b>		<b>(2 683)</b>
60114D Staff Training Costs - D	(35)		(35)	(35)	(35)	18	(18)		(18)
60114I Staff Training Costs - I	(2 013)		(2 013)	(2 013)	(2 013)	3	(2 010)		(2 010)
<b>TPS TAX, TRAINING, PROFIT SHARING</b>	<b>(2 048)</b>		<b>(2 048)</b>	<b>(2 048)</b>	<b>(2 048)</b>	<b>20</b>	<b>(2 028)</b>		<b>(2 028)</b>
68111I Operating provisions (OM) - DB and OLTB plans - I	127		127	127	127		127		127
78111I Release of pension provisions (OM) - DB and OLTB plans - I	3 461		3 461	3 461	3 461		3 461		3 461
<b>NCPPE NET CHARGE TO PROVISIONS</b>	<b>3 588</b>		<b>3 588</b>	<b>3 588</b>	<b>3 588</b>		<b>3 588</b>		<b>3 588</b>
<b>PERSONNEL EXPENSES</b>	<b>(25 151)</b>		<b>(25 151)</b>	<b>(25 151)</b>	<b>(25 151)</b>	<b>208</b>	<b>(24 943)</b>		<b>(24 943)</b>
60001 Hardware - Purchases for Selling	3 033		3 033	3 033	3 033	(918)	2 115		2 115
<b>PURCHASE FOR SELLING AND ROYALTIES</b>	<b>3 033</b>		<b>3 033</b>	<b>3 033</b>	<b>3 033</b>	<b>(918)</b>	<b>2 115</b>		<b>2 115</b>
<b>Variation of Inventory</b>									
60136D Subcontractors (Time & Material)-D	(76 566)		(76 566)	(76 566)	(76 566)	75 245	(1 321)		(1 321)
60136I Subcontractors (Time and Material) - I	(36 460)		(36 460)	(36 460)	(36 460)	39 438	2 978		2 978
60141D Subcontractors (Fixed Price)-D	(15 559)		(15 559)	(15 559)	(15 559)	13 967	(1 592)		(1 592)
60141I Subcontractors (Fixed Price) - I	(740)		(740)	(740)	(740)	2 500	1 760		1 760
60151D Outsourced Services - D	(6 480)		(6 480)	(6 480)	(6 480)	7 251	772		772
60151I Outsourced Services - I	(5 404)		(5 404)	(5 404)	(5 404)	1 838	(3 566)		(3 566)
60154D Global Recharges - D	249 135		249 135	249 135	249 135	(249 135)	0		0
<b>SUBCONTRACTED SERVICES - OUTSOURCED SERVICES</b>	<b>107 926</b>		<b>107 926</b>	<b>107 926</b>	<b>107 926</b>	<b>(108 896)</b>	<b>(969)</b>		<b>(969)</b>
60194I Other Real Estate Costs - I	(462)		(462)	(462)	(462)		(462)		(462)
<b>PREMISES COSTS</b>	<b>(462)</b>		<b>(462)</b>	<b>(462)</b>	<b>(462)</b>		<b>(462)</b>		<b>(462)</b>
60181D Maintenance Costs - D	7 954		7 954	7 954	7 954	409	8 364		8 364
60181I Maintenance Costs - I	(6 724)	2 350	(4 374)	(4 374)	(4 374)		(4 374)		(4 374)
60192D Other IT Related Costs - D	(32)		(32)	(32)	(32)	(583)	(615)		(615)
60192I Other IT Related Costs - I	(11)		(11)	(11)	(11)	4	(7)		(7)
60161D Rent- D	(651)		(651)	(651)	(651)	16	(635)		(635)
60161I Rent - I	(22 572)		(22 572)	(22 572)	(22 572)	11	(22 561)		(22 561)
60261 Reversal Rent (IFRS16)	22 573		22 573	22 573	22 573		22 573		22 573
60164D Software Licenses- D	(119 794)		(119 794)	(119 794)	(119 794)	22	(119 772)		(119 772)
60164I Software Licenses- I	(1 107)	2 605	1 498	1 498	1 498		1 498		1 498
<b>MPR MEANS OF PRODUCTION</b>	<b>(120 363)</b>	<b>4 955</b>	<b>(115 408)</b>	<b>(115 408)</b>	<b>(115 408)</b>	<b>(120)</b>	<b>(115 528)</b>		<b>(115 528)</b>
60171D Telecommunication Costs - D	(9 353)		(9 353)	(9 353)	(9 353)	98	(9 254)		(9 254)
60171I Telecommunication Costs - I	(118)		(118)	(118)	(118)		(118)		(118)
<b>TELECOMMUNICATIONS</b>	<b>(9 471)</b>		<b>(9 471)</b>	<b>(9 471)</b>	<b>(9 471)</b>	<b>98</b>	<b>(9 372)</b>		<b>(9 372)</b>
60131D Travelling Expenses - D	(451)		(451)	(451)	(451)	184	(267)		(267)
60131I Travelling Expenses - I	(478)		(478)	(478)	(478)	18	(461)		(461)
<b>TRAVELLING EXPENSES</b>	<b>(929)</b>		<b>(929)</b>	<b>(929)</b>	<b>(929)</b>	<b>202</b>	<b>(727)</b>		<b>(727)</b>
60196D Other Taxes and Similar Expenses - D	(32)		(32)	(32)	(32)		(32)		(32)
60196I Other Taxes and Similar Expenses - I	(2 629)		(2 629)	(2 629)	(2 629)		(2 629)		(2 629)
<b>TAXES, OTHER THAN CORPORATE INCOME TAX</b>	<b>(2 661)</b>		<b>(2 661)</b>	<b>(2 661)</b>	<b>(2 661)</b>		<b>(2 661)</b>		<b>(2 661)</b>
<b>GAINS AND LOSSES ON DISP OF T&amp;I ASSETS</b>									
60167D Company Cars Leases-D	(40)		(40)	(40)	(40)		(40)		(40)
60167I Company Cars Leases-I	(764)		(764)	(764)	(764)		(764)		(764)
60267 Reversal Company cars (IFRS16)	147		147	147	147		147		147
60168D Company Cars Costs related-D	(20)		(20)	(20)	(20)		(20)		(20)
60168I Company Cars Costs related-I	(259)		(259)	(259)	(259)		(259)		(259)
60191I Insurance Premiums (excl car related) - I	(23 089)		(23 089)	(23 089)	(23 089)		(23 089)		(23 089)
60195D Other External Expenses - D	167		167	167	167	16	183		183
60195I Other External Expenses - I	(438)		(438)	(438)	(438)	(4)	(443)		(443)
60205D Other External Income - D	171		171	171	171		171		171



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	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
NET INCOME FROM EQUITY									
NET INCOME	(32 578)	19 201	(13 377)	(13 377)	(13 377)		(13 377)		(13 377)
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(32 578)	19 201	(13 377)	(13 377)	(13 377)		(13 377)		(13 377)

2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.E024 Atos International SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill		6 979	6 979	6 979	6 979		6 979		6 979
11910 Impairment on Goodwill		(6 979)	(6 979)	(6 979)	(6 979)		(6 979)		(6 979)
11020 Purchased Goodwill	624	(624)	0	0	0		0		0
11820 Deprec of Purchased Goodwill	(615)	615	0	0	0		0		0
<b>A11000 GOODWILL - NET</b>	<b>9</b>	<b>(9)</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>
12120 Internally developped software	3 180		3 180	3 180	3 180		3 180		3 180
12130 Software & Licenses	90 372		90 372	90 372	90 372		90 372		90 372
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	93 552		93 552	93 552	93 552		93 552		93 552
12820 Amort of Internally developed software	(3 180)		(3 180)	(3 180)	(3 180)		(3 180)		(3 180)
12830 Amortization of Software & Licenses	(80 760)		(80 760)	(80 760)	(80 760)		(80 760)		(80 760)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(83 940)		(83 940)	(83 940)	(83 940)		(83 940)		(83 940)
<b>A12000 INTANGIBLE ASSETS</b>	<b>9 612</b>		<b>9 612</b>	<b>9 612</b>	<b>9 612</b>		<b>9 612</b>		<b>9 612</b>
13113 Fitting and Fixtures	27 789		27 789	27 789	27 789		27 789		27 789
13115 Hardware	4 006		4 006	4 006	4 006		4 006		4 006
13116 Furniture and equipment	7 968		7 968	7 968	7 968		7 968		7 968
13117 Other Tangible Assets	2		2	2	2		2		2
13151 Right of use real estate	218 777	4 921	223 698	223 698	223 698		223 698		223 698
13153 Right of use company cars	245		245	245	245		245		245
13130 Tangible Assets in Progress	647		647	647	647		647		647
A13100 TANGIBLE ASSETS - GROSS	259 434	4 921	264 355	264 355	264 355		264 355		264 355
13813 Depreciation of Fitting & Fixtures	(23 977)		(23 977)	(23 977)	(23 977)		(23 977)		(23 977)
13815 Depreciation of Hardware	(3 735)		(3 735)	(3 735)	(3 735)		(3 735)		(3 735)
13816 Deprec of Furniture & equipment	(6 810)		(6 810)	(6 810)	(6 810)		(6 810)		(6 810)
13817 Depreciation of other tangible assets	(2)		(2)	(2)	(2)		(2)		(2)
13851 Depreciation right of use real estate	(101 858)		(101 858)	(101 858)	(101 858)		(101 858)		(101 858)
13853 Depreciation right of use Company cars	(158)		(158)	(158)	(158)		(158)		(158)
A13800 TANGIBLE ASSETS - DEPRE	(136 541)		(136 541)	(136 541)	(136 541)		(136 541)		(136 541)
13951 Impairment Right of use real estate	(64 721)		(64 721)	(64 721)	(64 721)		(64 721)		(64 721)
A13900 TANGIBLE ASSETS - IMPAIRMENT	(64 721)		(64 721)	(64 721)	(64 721)		(64 721)		(64 721)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>58 171</b>	<b>4 921</b>	<b>63 092</b>	<b>63 092</b>	<b>63 092</b>		<b>63 092</b>		<b>63 092</b>
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>									
15121 Loans	1 626		1 626	1 626	1 626		1 626		1 626
15122 Loans to conso cies & associates	550 000		550 000	550 000	550 000	(550 000)			
15123 Deposits & Sureties paid	2 865		2 865	2 865	2 865		2 865		2 865
15190 Lease receivable	9 696		9 696	9 696	9 696		9 696		9 696
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	564 187		564 187	564 187	564 187	(550 000)	14 187		14 187
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>	<b>564 187</b>		<b>564 187</b>	<b>564 187</b>	<b>564 187</b>	<b>(550 000)</b>	<b>14 187</b>		<b>14 187</b>
15LP Link acct for investment elim-affiliates						(271 877)	(271 877)		(271 877)
<b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>						<b>(271 877)</b>	<b>(271 877)</b>		<b>(271 877)</b>
16010 Deferred Tax - Temporary Differences	12 558	17 513	30 071	30 071	30 071		30 071		30 071
16020 Deferred Tax - Loss Carry Forward		(2 074)	(2 074)	(2 074)	(2 074)		(2 074)		(2 074)
16910 Unrecognised Deferred Tax - Temporary Differences		(29 019)	(29 019)	(29 019)	(29 019)		(29 019)		(29 019)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(1)	(1)	(1)	(1)		(1)		(1)
<b>A16000 DEFERRED TAX ASSETS</b>	<b>12 558</b>	<b>(13 581)</b>	<b>(1 023)</b>	<b>(1 023)</b>	<b>(1 023)</b>		<b>(1 023)</b>		<b>(1 023)</b>
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>									
<b>A18000 OTHER NON CURRENT ASSETS</b>									
<b>A10000 NON CURRENT ASSETS</b>	<b>644 537</b>	<b>(8 669)</b>	<b>635 869</b>	<b>635 869</b>	<b>635 869</b>	<b>(821 877)</b>	<b>(186 008)</b>		<b>(186 008)</b>
21110 Work-in-Progress (Goods and services)	953		953	953	953	(953)			
21130 Trade Receivables	275 725		275 725	275 725	275 725	(271 436)	4 290		4 290
21140 Trade Receiv - Invoices to be issued	50 170	(1)	50 169	50 169	50 169	(48 949)	1 220		1 220
<b>A21000 TRADE RECEIVABLES - NET</b>	<b>326 849</b>	<b>(1)</b>	<b>326 848</b>	<b>326 848</b>	<b>326 848</b>	<b>(321 338)</b>	<b>5 510</b>		<b>5 510</b>
<b>A22000 CURRENT TAX ASSETS</b>									
23020 Invent-HW & SW for Selling & oth invent	0		0	0	0		0		0
A23020 INVENTORIES - NET	0		0	0	0		0		0
23131 Advance payment	4 134		4 134	4 134	4 134	0	4 134		4 134
23132 State - VAT Receivables	11 584		11 584	11 584	11 584		11 584		11 584
23133 Other Receivables & Current Assets	9 886		9 886	9 886	9 886	0	9 886		9 886
23138 Prepaid Expenses	50 227		50 227	50 227	50 227	(39)	50 188		50 188
23139 Translation Losses		(1)	(1)	(1)	(1)		(1)		(1)

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	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
23141 Accrued Interests	143	(729)	(587)	(587)	(587)		(587)		(587)
23933 Allowance on oth receiv & Curr Assets	(1 361)		(1 361)	(1 361)	(1 361)		(1 361)		(1 361)
A23030 OTHER RECEIVABLES - NET	74 471	(1)	74 470	74 470	74 470	(39)	74 431		74 431
<b>A23000 OTHER CURRENT ASSETS</b>	<b>74 472</b>	<b>(1)</b>	<b>74 471</b>	<b>74 471</b>	<b>74 471</b>	<b>(39)</b>	<b>74 431</b>		<b>74 431</b>
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>									
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>	<b>143</b>	<b>(729)</b>	<b>(587)</b>	<b>(587)</b>	<b>(587)</b>		<b>(587)</b>		<b>(587)</b>
26011 Intercompany current accounts assets	325 424		325 424	325 424	325 424	(325 424)			
26012 Cash at Bank and in Hand	12 211	729	12 940	12 940	12 940		12 940		12 940
<b>A26000 CASH AND CASH EQUIVALENT</b>	<b>337 635</b>	<b>729</b>	<b>338 364</b>	<b>338 364</b>	<b>338 364</b>	<b>(325 424)</b>	<b>12 940</b>		<b>12 940</b>
27L Link acct for DEBT_long term						(275 253)	(275 253)		(275 253)
272L Link acct for BFR_short term						195 030	195 030		195 030
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>						<b>(80 223)</b>	<b>(80 223)</b>		<b>(80 223)</b>
<b>A20000 CURRENT ASSETS</b>	<b>739 098</b>	<b>(2)</b>	<b>739 096</b>	<b>739 096</b>	<b>739 096</b>	<b>(727 024)</b>	<b>12 072</b>		<b>12 072</b>
<b>A00000 TOTAL ASSETS</b>	<b>1 383 635</b>	<b>(8 671)</b>	<b>1 374 965</b>	<b>1 374 965</b>	<b>1 374 965</b>	<b>(1 548 901)</b>	<b>(173 936)</b>		<b>(173 936)</b>
31110 Share Capital	16 068		16 068	16 068	16 068	(16 068)			
31330 Legal Reserves	1 074		1 074	1 074	1 074	(1 074)			
31340 Other Reserves	3		3	3	3	(3)			
31350 Retained Earnings	(92 123)	(17 842)	(109 965)	(109 965)	(109 965)	109 965			
3130G Consolidated Reserves						(364 697)	(364 697)		(364 697)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	6 392	(11 992)	(5 600)	(5 600)	(5 600)	5 600			
3136G Actuarial gains / losses in OCI - DB plans, GP						(5 600)	(5 600)		(5 600)
31510 Net Income For The Period	(32 579)	19 201	(13 377)	(13 377)	(13 377)	13 377			
3151G Net Income - Group part						(13 377)	(13 377)		(13 377)
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>(101 164)</b>	<b>(10 632)</b>	<b>(111 797)</b>	<b>(111 797)</b>	<b>(111 797)</b>	<b>(271 877)</b>	<b>(383 673)</b>		<b>(383 673)</b>
<b>L32000 MINORITY INTEREST</b>									
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>(101 164)</b>	<b>(10 632)</b>	<b>(111 797)</b>	<b>(111 797)</b>	<b>(111 797)</b>	<b>(271 877)</b>	<b>(383 673)</b>		<b>(383 673)</b>
41010 Pension net liability - Funded DB plans		0	0	0	0		0		0
41020 Pension net liability - Unfunded DB plans	10 961		10 961	10 961	10 961		10 961		10 961
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>	<b>10 961</b>	<b>0</b>	<b>10 961</b>	<b>10 961</b>	<b>10 961</b>		<b>10 961</b>		<b>10 961</b>
42010 Provisions for losses and contingencies - Non-current	47 707		47 707	47 707	47 707		47 707		47 707
<b>L42000 NON CURRENT PROVISIONS</b>	<b>47 707</b>		<b>47 707</b>	<b>47 707</b>	<b>47 707</b>		<b>47 707</b>		<b>47 707</b>
<b>L43000 LONG TERM BORROWINGS</b>									
44010 Deferred Tax Liabilities		(1 023)	(1 023)	(1 023)	(1 023)		(1 023)		(1 023)
<b>L44000 DEFERRED TAX LIABILITIES</b>		<b>(1 023)</b>	<b>(1 023)</b>	<b>(1 023)</b>	<b>(1 023)</b>		<b>(1 023)</b>		<b>(1 023)</b>
<b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>									
47011 Lease liability Real estate - Non-current	104 649	4 921	109 570	109 570	109 570		109 570		109 570
47012 Lease liability IT equipment - Non-current									
47013 Lease liability Company cars - Non-current	94		94	94	94		94		94
47010 Lease liability Others - Non-current									
<b>L47000 NON CURRENT LEASE Liability</b>	<b>104 743</b>	<b>4 921</b>	<b>109 664</b>	<b>109 664</b>	<b>109 664</b>		<b>109 664</b>		<b>109 664</b>
<b>L46000 OTHER NON CURRENT LIABILITIES</b>									
<b>L40000 NON CURRENT LIABILITIES</b>	<b>163 411</b>	<b>3 898</b>	<b>167 309</b>	<b>167 309</b>	<b>167 309</b>		<b>167 309</b>		<b>167 309</b>
51010 Trade Payables	97 537		97 537	97 537	97 537	(75 382)	22 155		22 155
51020 Trade Payables - Invoice not yet received	58 287		58 287	58 287	58 287	(51 035)	7 252		7 252
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>	<b>155 824</b>		<b>155 824</b>	<b>155 824</b>	<b>155 824</b>	<b>(126 417)</b>	<b>29 407</b>		<b>29 407</b>
52010 Corp Income Tax & Accrued Income Tax	2 219	(1 937)	282	282	282		282		282
52014 Corporate income tax based on valued Added CVAE	(27)		(27)	(27)	(27)		(27)		(27)
<b>L52000 CURRENT TAX</b>	<b>2 192</b>	<b>(1 937)</b>	<b>255</b>	<b>255</b>	<b>255</b>		<b>255</b>		<b>255</b>
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>									
54030 Intercompany cur acct liabilities	1 150 677		1 150 677	1 150 677	1 150 677	(1 150 677)			

## 2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.E024 Atos International SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
54040 Overdraft & Cash Facilities	610		610	610	610		610		610
<b>L54000 CURRENT PORTION OF BORROWINGS</b>	<b>1 151 287</b>		<b>1 151 287</b>	<b>1 151 287</b>	<b>1 151 287</b>	<b>(1 150 677)</b>	<b>610</b>		<b>610</b>
<b>L57000 Accrued interests ? lease</b>									
55010 Installments & Adv received from Debtors	(16)		(16)	(16)	(16)	16			
55020 Trade Receivables-credit notes	10		10	10	10	0	10		10
55030 Employee Payables & Accrued Expenses	2 028		2 028	2 028	2 028		2 028		2 028
55035 Employee Payables - Bonus score card	1 714		1 714	1 714	1 714		1 714		1 714
55040 Social Charges, Welfare Liabilities	3 564		3 564	3 564	3 564		3 564		3 564
55050 State - VAT Payable	7 372		7 372	7 372	7 372		7 372		7 372
55070 Payab on acquis tang & intang assets - C	362		362	362	362		362		362
55100 Other Current Liabilities	(3 621)		(3 621)	(3 621)	(3 622)	0	(3 622)		(3 622)
55110 Deferred Income	673		673	673	673	54	727		727
<b>L55000 OTHER CURRENT LIABILITIES</b>	<b>12 086</b>		<b>12 086</b>	<b>12 086</b>	<b>12 086</b>	<b>69</b>	<b>12 155</b>		<b>12 155</b>
<b>L58000 CURRENT PROVISIONS</b>									
<b>L57500 CURRENT LEASE Liability</b>									
<b>L50000 CURRENT LIABILITIES</b>	<b>1 321 388</b>	<b>(1 937)</b>	<b>1 319 451</b>	<b>1 319 451</b>	<b>1 319 451</b>	<b>(1 277 024)</b>	<b>42 427</b>		<b>42 427</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>1 383 635</b>	<b>(8 672)</b>	<b>1 374 964</b>	<b>1 374 964</b>	<b>1 374 964</b>	<b>(1 548 901)</b>	<b>(173 937)</b>		<b>(173 937)</b>
<b>ASSETS - LIABILITIES</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		<b>1</b>

2A04 005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST\_AO.E024 Atos International SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	CLO
11020 Purchased Goodwill		624									624
11820 Deprec of Purchased Goodwill		(615)									(615)
<b>A11000 GOODWILL - NET</b>		<b>9</b>									<b>9</b>
12120 Internally developed software		3 180									3 180
12130 Software & Licenses	0	90 372									90 372
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	93 552									93 552
12820 Amort of Internally developed software		(3 180)									(3 180)
12830 Amortization of Software & Licenses	0	(79 020)				(1 739)					(80 760)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(82 200)				(1 739)					(83 940)
<b>A12000 INTANGIBLE ASSETS</b>	<b>0</b>	<b>11 352</b>				<b>(1 739)</b>					<b>9 612</b>
13113 Fitting and Fixtures		27 510					279				27 789
13115 Hardware		3 892					114				4 006
13116 Furniture and equipment		7 190					777				7 968
13117 Other Tangible Assets		2									2
13151 Right of use real estate		220 587				23 913	(25 723)				218 777
13153 Right of use company cars	0	330					157	(242)			245
13130 Tangible Assets in Progress							647				647
A13100 TANGIBLE ASSETS - GROSS	0	259 512				25 887	(25 965)				259 434
13813 Depreciation of Fitting & Fixtures	0	(23 190)					(788)				(23 977)
13815 Depreciation of Hardware	0	(3 583)					(152)				(3 735)
13816 Deprec of Furniture & equipment	0	(6 702)					(108)				(6 810)
13817 Depreciation of other tangible assets	0	(2)					0				(2)
13851 Depreciation right of use real estate		(90 405)				(44 887)	33 434				(101 858)
13853 Depreciation right of use Company cars	0	(230)					(130)	202			(158)
A13800 TANGIBLE ASSETS - DEPRE	0	(124 112)				(46 066)	33 637				(136 541)
13951 Impairment Right of use real estate		(38 337)				(26 384)					(64 721)
A13900 TANGIBLE ASSETS - IMPAIRMENT		(38 337)				(26 384)					(64 721)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>97 063</b>				<b>(46 564)</b>	<b>7 672</b>				<b>58 171</b>
15121 Loans	0	1 299				449	(123)				1 626
15122 Loans to consociates & associates						719 924	(160 000)			(9 924)	550 000
15123 Deposits & Sureties paid		4 174				260	(1 569)				2 865
15190 Lease receivable		12 498					(2 802)				9 696
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	17 971				720 633	(164 493)			(9 924)	564 187
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>	<b>0</b>	<b>17 971</b>				<b>720 633</b>	<b>(164 493)</b>			<b>(9 924)</b>	<b>564 187</b>
16010 Deferred Tax - Temporary Differences	1	4 168				10 464	(2 075)				12 558
<b>A16000 DEFERRED TAX ASSETS</b>	<b>1</b>	<b>4 168</b>				<b>10 464</b>	<b>(2 075)</b>				<b>12 558</b>
<b>A10000 NON CURRENT ASSETS</b>	<b>1</b>	<b>130 563</b>				<b>682 794</b>	<b>(158 897)</b>			<b>(9 924)</b>	<b>644 537</b>
21110 Work-in-Progress (Goods and services)		47				906					953
21130 Trade Receivables		359 432				(83 706)			0		275 725
21140 Trade Receiv - Invoices to be issued		195 549				(145 379)					50 170
<b>A21000 TRADE RECEIVABLES - NET</b>		<b>555 027</b>				<b>(228 179)</b>				<b>0</b>	<b>326 849</b>
22010 Income Tax-Rec Reimburs Tax Credits						(287)				287	
<b>A22000 CURRENT TAX ASSETS</b>						<b>(287)</b>				<b>287</b>	
23020 Invent-HW & SW for Selling & oth invent						0					0
A23020 INVENTORIES - NET						0					0
23131 Advance payment						4 134					4 134
23132 State - VAT Receivables		20 281				(8 697)			0		11 584
23133 Other Receivables & Current Assets		6 620				(194 162)			197 428		9 886
23138 Prepaid Expenses		55 396				(5 169)					50 227
23933 Allowance on oth receiv & Curr Assets	0	(1 516)				(739)	895				(1 361)
A23030 OTHER RECEIVABLES - NET		80 781				(203 894)	(739)	895		197 428	74 471
<b>A23000 OTHER CURRENT ASSETS</b>	<b>0</b>	<b>80 781</b>				<b>(203 893)</b>	<b>(739)</b>	<b>895</b>		<b>197 428</b>	<b>74 472</b>
23141 Accrued Interests	0	729				31 003	(31 590)				143
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>	<b>0</b>	<b>729</b>				<b>31 003</b>	<b>(31 590)</b>				<b>143</b>
26011 Intercompany current accounts assets		548 193				(222 770)					325 424
26012 Cash at Bank and in Hand		(8 305)				20 516					12 211
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>539 889</b>				<b>(202 254)</b>					<b>337 635</b>
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>1 176 427</b>				<b>(634 613)</b>	<b>30 264</b>	<b>(30 695)</b>		<b>197 715</b>	<b>739 098</b>
<b>A00000 TOTAL ASSETS</b>	<b>0</b>	<b>1 306 990</b>				<b>(634 613)</b>	<b>713 058</b>	<b>(189 591)</b>		<b>187 791</b>	<b>1 383 635</b>
31110 Share Capital		16 068									16 068
31330 Legal Reserves	0	1 074									1 074
31340 Other Reserves	0	3							0		3
31350 Retained Earnings		(51 822)	(30 377)							(9 924)	(92 123)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	0	3 519							2 873		6 392
31510 Net Income For The Period		(30 377)	30 377			(32 579)					(32 579)
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>(61 534)</b>				<b>(32 579)</b>			<b>2 873</b>	<b>(9 924)</b>	<b>(101 164)</b>

2A04 005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST\_AO.E024 Atos International SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	CLO
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>(61 534)</b>		<b>(32 579)</b>					<b>2 873</b>	<b>(9 924)</b>	<b>(101 164)</b>
41020 Pension net liability - Unfunded DB plans		16 952				339	(775)	(2 683)	(2 872)		10 961
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>		<b>16 952</b>				<b>339</b>	<b>(775)</b>	<b>(2 683)</b>	<b>(2 872)</b>		<b>10 961</b>
42010 Provisions for losses and contingencies - Non-current	1	24 155				27 351	(3 800)				47 707
<b>L42000 NON CURRENT PROVISIONS</b>	<b>1</b>	<b>24 155</b>				<b>27 351</b>	<b>(3 800)</b>				<b>47 707</b>
47011 Lease liability Real estate - Non-current		126 073				10 433	(31 856)				104 649
47013 Lease liability Company cars - Non-current	0	111				150	(167)				94
<b>L47000 NON CURRENT LEASE LIABILITY</b>		<b>126 184</b>				<b>10 583</b>	<b>(32 023)</b>				<b>104 743</b>
<b>L40000 NON CURRENT LIABILITIES</b>	<b>1</b>	<b>167 291</b>				<b>38 273</b>	<b>(36 598)</b>	<b>(2 683)</b>	<b>(2 872)</b>		<b>163 411</b>
51010 Trade Payables		110 426			(12 889)					0	97 537
51020 Trade Payables - Invoice not yet received		83 395			(25 108)						58 287
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>		<b>193 821</b>			<b>(37 997)</b>					<b>0</b>	<b>155 824</b>
52010 Corp Income Tax & Accrued Income Tax		41			1 891					287	2 219
52014 Corporate income tax based on valued Added CVAE					(27)						(27)
<b>L52000 CURRENT TAX</b>		<b>41</b>			<b>1 864</b>					<b>287</b>	<b>2 192</b>
54030 Intercompany cur acct liabilities		923 168			227 508						1 150 677
54040 Overdraft & Cash Facilities					610						610
<b>L54000 CURRENT PORTION OF BORROWINGS</b>		<b>923 168</b>			<b>228 118</b>						<b>1 151 287</b>
55010 Installments & Adv received from Debtors					(16)						(16)
55020 Trade Receivables-credit notes		53 539			(53 529)						10
55030 Employee Payables & Accrued Expenses		2 459			(430)						2 028
55035 Employee Payables - Bonus score card		2 388			(674)						1 714
55040 Social Charges, Welfare Liabilities		4 232			(668)					(1)	3 564
55050 State - VAT Payable		21 726			(14 354)					0	7 372
55070 Payab on acquis tang & intang assets - C		(6)			368						362
55100 Other Current Liabilities		(112)			(200 938)					197 429	(3 621)
55110 Deferred Income		(24)			697						673
<b>L55000 OTHER CURRENT LIABILITIES</b>		<b>84 202</b>			<b>(269 543)</b>					<b>197 428</b>	<b>12 086</b>
<b>L50000 CURRENT LIABILITIES</b>		<b>1 201 232</b>			<b>(77 558)</b>					<b>197 715</b>	<b>1 321 388</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>1</b>	<b>1 306 988</b>		<b>(32 579)</b>	<b>(77 558)</b>	<b>38 273</b>	<b>(36 598)</b>	<b>(2 683)</b>	<b>1</b>	<b>187 791</b>	<b>1 383 635</b>
<b>ASSETS - LIABILITIES</b>	<b>(1)</b>	<b>2</b>		<b>32 579</b>	<b>(557 055)</b>	<b>674 785</b>	<b>(152 993)</b>	<b>2 683</b>	<b>(1)</b>	<b>1</b>	<b>0</b>

**2A04 005S ECT - BALANCE SHEET BY FLOW - ENTITY  
CURRENCY TOTAL**

ST\_AO.E024 Atos International SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	CLO
11010 Goodwill		6 979									6 979
11910 Impairment on Goodwill		(6 979)									(6 979)
11020 Purchased Goodwill		0									0
11820 Deprec of Purchased Goodwill		0									0
<b>A11000 GOODWILL - NET</b>		<b>0</b>									<b>0</b>
12120 Internally developed software		3 180									3 180
12130 Software & Licenses	0	90 372									90 372
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	93 552									93 552
12820 Amort of Internally developed software		(3 180)									(3 180)
12830 Amortization of Software & Licenses	0	(79 020)				(1 739)					(80 760)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(82 200)				(1 739)					(83 940)
<b>A12000 INTANGIBLE ASSETS</b>	<b>0</b>	<b>11 352</b>				<b>(1 739)</b>					<b>9 612</b>
13113 Fitting and Fixtures		27 510				279					27 789
13115 Hardware		3 892				114					4 006
13116 Furniture and equipment		7 190				777					7 968
13117 Other Tangible Assets		2									2
13151 Right of use real estate		220 587				28 834	(25 723)				223 698
13153 Right of use company cars	0	330				157	(242)				245
13130 Tangible Assets in Progress						647					647
A13100 TANGIBLE ASSETS - GROSS	0	259 512				30 808	(25 965)				264 355
13813 Depreciation of Fitting & Fixtures	0	(23 190)				(788)					(23 977)
13815 Depreciation of Hardware	0	(3 583)				(152)					(3 735)
13816 Deprec of Furniture & equipment	0	(6 702)				(108)					(6 810)
13817 Depreciation of other tangible assets	0	(2)				0					(2)
13851 Depreciation right of use real estate		(90 405)				(44 887)	33 434				(101 858)
13853 Depreciation right of use Company cars	0	(230)				(130)	202				(158)
A13800 TANGIBLE ASSETS - DEPREE	0	(124 112)				(46 066)	33 637				(136 541)
13951 Impairment Right of use real estate		(38 337)				(26 384)					(64 721)
A13900 TANGIBLE ASSETS - IMPAIRMENT		(38 337)				(26 384)					(64 721)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>97 063</b>				<b>(41 643)</b>	<b>7 672</b>				<b>63 092</b>
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>											
15121 Loans	0	1 299				449	(123)				1 626
15122 Loans to conso cies & associates						719 924	(160 000)		(9 924)		550 000
15123 Deposits & Sureties paid		4 174				260	(1 569)				2 865
15190 Lease receivable		12 498					(2 802)				9 696
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	17 971				720 633	(164 493)		(9 924)		564 187
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>	<b>0</b>	<b>17 971</b>				<b>720 633</b>	<b>(164 493)</b>		<b>(9 924)</b>		<b>564 187</b>
<b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>											
16010 Deferred Tax - Temporary Differences	1	12 909				28 020	(10 859)				30 071
16020 Deferred Tax - Loss Carry Forward		4 403				(2 328)	(4 149)				(2 074)
16910 Unrecognised Deferred Tax - Temporary Differences		(14 056)				(14 963)					(29 019)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(6 142)				4 067	2 074				(1)
<b>A16000 DEFERRED TAX ASSETS</b>	<b>1</b>	<b>(2 886)</b>				<b>14 796</b>	<b>(12 934)</b>				<b>(1 023)</b>
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>											
<b>A18000 OTHER NON CURRENT ASSETS</b>											
<b>A10000 NON CURRENT ASSETS</b>	<b>1</b>	<b>123 500</b>				<b>692 048</b>	<b>(169 756)</b>			<b>(9 924)</b>	<b>635 869</b>
21110 Work-in-Progress (Goods and services)		47				906					953
21130 Trade Receivables		359 432				(83 706)			0		275 725
21140 Trade Receiv - Invoices to be issued		195 548				(145 379)					50 169
<b>A21000 TRADE RECEIVABLES - NET</b>		<b>555 026</b>				<b>(228 179)</b>				<b>0</b>	<b>326 848</b>
22010 Income Tax-Rec Reimburs Tax Credits						(287)				287	
<b>A22000 CURRENT TAX ASSETS</b>						<b>(287)</b>				<b>287</b>	
23020 Invent-HW & SW for Selling & oth invent						0					0
A23020 INVENTORIES - NET						0					0
23131 Advance payment						4 134					4 134
23132 State - VAT Receivables		20 281				(8 697)			0		11 584
23133 Other Receivables & Current Assets		4 832				(192 374)				197 428	9 886
23138 Prepaid Expenses		52 191				(1 964)					50 227
23139 Translation Losses		(1)									(1)
23933 Allowance on oth receiv & Curr Assets	0	(1 516)				(739)	895				(1 361)
A23030 OTHER RECEIVABLES - NET		75 787				(198 901)	(739)	895		197 428	74 470
<b>A23000 OTHER CURRENT ASSETS</b>	<b>0</b>	<b>75 787</b>				<b>(198 900)</b>	<b>(739)</b>	<b>895</b>		<b>197 428</b>	<b>74 471</b>
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>											
23141 Accrued Interests	0	0				31 003	(31 590)				(587)
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>	<b>0</b>	<b>0</b>				<b>31 003</b>	<b>(31 590)</b>				<b>(587)</b>
26011 Intercompany current accounts assets		548 193				(222 770)					325 424
26012 Cash at Bank and in Hand		(7 575)				20 516					12 940
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>540 618</b>				<b>(202 254)</b>					<b>338 364</b>
272L Link acct for BFR_short term		(8 032)				8 032					
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>		<b>(8 032)</b>				<b>8 032</b>					
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>1 163 400</b>				<b>(621 588)</b>	<b>30 264</b>	<b>(30 695)</b>		<b>197 715</b>	<b>739 096</b>
<b>A00000 TOTAL ASSETS</b>	<b>0</b>	<b>1 286 900</b>				<b>(621 588)</b>	<b>722 312</b>	<b>(200 450)</b>		<b>187 791</b>	<b>1 374 965</b>

**2A04\_005S\_ECT - BALANCE SHEET BY FLOW - ENTITY  
CURRENCY TOTAL**

ST\_AO.E024 Atos International SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	CLO
31110 Share Capital		16 068									16 068
31330 Legal Reserves	0	1 074									1 074
31340 Other Reserves	0	3								0	3
31350 Retained Earnings		(45 873)	(54 168)							(9 924)	(109 965)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	0	(8 473)							2 873		(5 600)
31510 Net Income For The Period		(54 168)	54 168	(13 377)							(13 377)
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>(91 368)</b>		<b>(13 377)</b>					<b>2 873</b>	<b>(9 924)</b>	<b>(111 797)</b>
<b>L32000 MINORITY INTEREST</b>											
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>(91 368)</b>		<b>(13 377)</b>					<b>2 873</b>	<b>(9 924)</b>	<b>(111 797)</b>
41010 Pension net liability - Funded DB plans		0									0
41020 Pension net liability - Unfunded DB plans		16 952				339	(775)	(2 683)	(2 872)		10 961
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>		<b>16 952</b>				<b>339</b>	<b>(775)</b>	<b>(2 683)</b>	<b>(2 872)</b>		<b>10 961</b>
42010 Provisions for losses and contingencies - Non-current	1	33 171				27 351	(12 816)				47 707
<b>L42000 NON CURRENT PROVISIONS</b>	<b>1</b>	<b>33 171</b>				<b>27 351</b>	<b>(12 816)</b>				<b>47 707</b>
<b>L43000 LONG TERM BORROWINGS</b>											
44010 Deferred Tax Liabilities		(1 023)									(1 023)
<b>L44000 DEFERRED TAX LIABILITIES</b>		<b>(1 023)</b>									<b>(1 023)</b>
<b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>											
<b>L46000 OTHER NON CURRENT LIABILITIES</b>											
47011 Lease liability Real estate - Non-current		126 073				5 512	(22 014)				109 570
47012 Lease liability IT equipment - Non-current											
47013 Lease liability Company cars - Non-current	0	111				150	(167)				94
47010 Lease liability Others - Non-current											
<b>L47000 NON CURRENT LEASE LIABILITY</b>		<b>126 184</b>				<b>5 662</b>	<b>(22 181)</b>				<b>109 664</b>
<b>L40000 NON CURRENT LIABILITIES</b>	<b>1</b>	<b>175 284</b>				<b>33 352</b>	<b>(35 772)</b>	<b>(2 683)</b>	<b>(2 872)</b>		<b>167 309</b>
51010 Trade Payables		110 426			(12 889)					0	97 537
51020 Trade Payables - Invoice not yet received		85 145			(26 858)						58 287
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>		<b>195 571</b>			<b>(39 747)</b>					<b>0</b>	<b>155 824</b>
52010 Corp Income Tax & Accrued Income Tax		41			(46)					287	282
52014 Corporate income tax based on valued Added CVAE					(27)						(27)
<b>L52000 CURRENT TAX</b>		<b>41</b>			<b>(73)</b>					<b>287</b>	<b>255</b>
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>											
54030 Intercompany cur acct liabilities		923 168			227 508						1 150 677
54040 Overdraft & Cash Facilities					610						610
<b>L54000 CURRENT PORTION OF BORROWINGS</b>		<b>923 168</b>			<b>228 118</b>						<b>1 151 287</b>
55010 Installments & Adv received from Debtors					(16)						(16)
55020 Trade Receivables-credit notes		53 539			(53 529)						10
55030 Employee Payables & Accrued Expenses		2 459			(430)						2 028
55035 Employee Payables - Bonus score card		2 388			(674)						1 714
55040 Social Charges, Welfare Liabilities		4 232			(668)					(1)	3 564
55050 State - VAT Payable		21 726			(14 354)					0	7 372
55070 Payab on acquis tang & intang assets - C		(6)			368						362
55100 Other Current Liabilities		(112)			(200 938)					197 429	(3 621)
55110 Deferred Income		(24)			697						673
<b>L55000 OTHER CURRENT LIABILITIES</b>		<b>84 202</b>			<b>(269 543)</b>					<b>197 428</b>	<b>12 086</b>
<b>L57000 Accrued interests ? lease</b>											
<b>L58000 CURRENT PROVISIONS</b>											
<b>L57500 CURRENT LEASE LIABILITY</b>											
<b>L50000 CURRENT LIABILITIES</b>		<b>1 202 982</b>			<b>(81 245)</b>					<b>197 715</b>	<b>1 319 451</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>1</b>	<b>1 286 897</b>		<b>(13 377)</b>	<b>(81 245)</b>	<b>33 352</b>	<b>(35 772)</b>	<b>(2 683)</b>	<b>1</b>	<b>187 791</b>	<b>1 374 964</b>
<b>ASSETS - LIABILITIES</b>	<b>(1)</b>	<b>3</b>		<b>13 377</b>	<b>(540 343)</b>	<b>688 960</b>	<b>(164 678)</b>	<b>2 683</b>	<b>(1)</b>	<b>1</b>	<b>1</b>

2A04 005S CT - BALANCE SHEET BY FLOW - CONTRIBUTION

TOTAL

ST\_AO.E024 Atos International SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	CHA	CLO
11010 Goodwill		6 979										6 979
11910 Impairment on Goodwill		(6 979)										(6 979)
11020 Purchased Goodwill		0										0
11820 Deprec of Purchased Goodwill		0										0
<b>A11000 GOODWILL - NET</b>		<b>0</b>										<b>0</b>
12120 Internally developed software		3 180										3 180
12130 Software & Licenses	0	90 372										90 372
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	93 552										93 552
12820 Amort of Internally developed software		(3 180)										(3 180)
12830 Amortization of Software & Licenses	0	(79 020)				(1 739)						(80 760)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(82 200)				(1 739)						(83 940)
<b>A12000 INTANGIBLE ASSETS</b>	<b>0</b>	<b>11 352</b>				<b>(1 739)</b>						<b>9 612</b>
13113 Fitting and Fixtures		27 510					279					27 789
13115 Hardware		3 892					114					4 006
13116 Furniture and equipment		7 190					777					7 968
13117 Other Tangible Assets		2										2
13151 Right of use real estate		220 587				28 834	(25 723)					223 698
13153 Right of use company cars	0	330					157	(242)				245
13130 Tangible Assets in Progress							647					647
A13100 TANGIBLE ASSETS - GROSS	0	259 512				30 808	(25 965)					264 355
13813 Depreciation of Fitting & Fixtures	0	(23 190)					(788)					(23 977)
13815 Depreciation of Hardware	0	(3 583)					(152)					(3 735)
13816 Deprec of Furniture & equipment	0	(6 702)					(108)					(6 810)
13817 Depreciation of other tangible assets	0	(2)					0					(2)
13851 Depreciation right of use real estate		(90 405)				(44 887)		33 434				(101 858)
13853 Depreciation right of use Company cars	0	(230)					(130)	202				(158)
A13800 TANGIBLE ASSETS - DEPREE	0	(124 112)				(46 066)		33 637				(136 541)
13951 Impairment Right of use real estate		(38 337)					(26 384)					(64 721)
A13900 TANGIBLE ASSETS - IMPAIRMENT		(38 337)					(26 384)					(64 721)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>97 063</b>				<b>(41 643)</b>	<b>7 672</b>					<b>63 092</b>
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>												
15121 Loans	0	1 299				449	(123)					1 626
15123 Deposits & Sureties paid		4 174				260	(1 569)					2 865
15190 Lease receivable		12 498					(2 802)					9 696
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	17 971				709	(4 493)					14 187
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>	<b>0</b>	<b>17 971</b>				<b>709</b>	<b>(4 493)</b>					<b>14 187</b>
15LP Link acct for investment elim-affiliates	5	(271 882)										(271 877)
<b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>	<b>5</b>	<b>(271 882)</b>										<b>(271 877)</b>
16010 Deferred Tax - Temporary Differences	1	12 909				28 020	(10 859)					30 071
16020 Deferred Tax - Loss Carry Forward		4 403				(2 328)	(4 149)					(2 074)
16910 Unrecognised Deferred Tax - Temporary Differences		(14 056)				(14 963)						(29 019)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(6 142)				4 067	2 074					(1)
<b>A16000 DEFERRED TAX ASSETS</b>	<b>1</b>	<b>(2 886)</b>				<b>14 796</b>	<b>(12 934)</b>					<b>(1 023)</b>
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>												
<b>A18000 OTHER NON CURRENT ASSETS</b>												
<b>A10000 NON CURRENT ASSETS</b>	<b>6</b>	<b>(148 382)</b>				<b>(27 877)</b>	<b>(9 756)</b>					<b>(186 008)</b>
21130 Trade Receivables		7 920			(3 838)					0	207	4 290
21140 Trade Receiv - Invoices to be issued		4 683			(4 498)						1 035	1 220
<b>A21000 TRADE RECEIVABLES - NET</b>		<b>12 604</b>			<b>(8 336)</b>					<b>0</b>	<b>1 242</b>	<b>5 510</b>
22010 Income Tax-Rec Reimburs Tax Credits					(287)							287
<b>A22000 CURRENT TAX ASSETS</b>					<b>(287)</b>							<b>287</b>
23020 Invent-HW & SW for Selling & oth invent					0							0
A23020 INVENTORIES - NET					0							0
23131 Advance payment					4 134							4 134
23132 State - VAT Receivables		20 281			(8 697)					0		11 584
23133 Other Receivables & Current Assets		4 712			(97 311)					102 485		9 886
23138 Prepaid Expenses		52 025			(1 837)							50 188
23139 Translation Losses		(1)										(1)
23141 Accrued Interests	0	0				1 222	(1 808)					(587)
23933 Allowance on oth receiv & Curr Assets	0	(1 516)				(739)	895					(1 361)
A23030 OTHER RECEIVABLES - NET		75 502			(103 711)	(739)	895			102 485		74 431
<b>A23000 OTHER CURRENT ASSETS</b>	<b>0</b>	<b>75 502</b>			<b>(103 710)</b>	<b>(739)</b>	<b>895</b>			<b>102 485</b>		<b>74 431</b>
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>												
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>	<b>0</b>	<b>0</b>				<b>1 222</b>	<b>(1 808)</b>					<b>(587)</b>
26012 Cash at Bank and in Hand		(7 575)			20 516							12 940
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>(7 575)</b>			<b>20 516</b>							<b>12 940</b>
27L Link acct for DEBT_long term		(374 975)			(450 278)	749 706	(189 782)			(9 924)		(275 253)
272L Link acct for BFR_short term		320 648			(120 622)					(3 753)	(1 242)	195 030
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>		<b>(54 327)</b>			<b>(570 900)</b>	<b>749 706</b>	<b>(189 782)</b>			<b>(13 677)</b>	<b>(1 242)</b>	<b>(80 223)</b>
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>26 202</b>			<b>(662 718)</b>	<b>750 188</b>	<b>(190 695)</b>			<b>89 094</b>		<b>12 072</b>
<b>A00000 TOTAL ASSETS</b>	<b>5</b>	<b>(122 179)</b>			<b>(662 718)</b>	<b>722 312</b>	<b>(200 450)</b>			<b>89 094</b>		<b>(173 936)</b>
3130G Consolidated Reserves	5	(300 610)	(54 168)							(9 924)		(364 697)
3136G Actuarial gains / losses in OCI - DB plans, GP	0	(8 473)							2 873			(5 600)
3151G Net Income - Group part		(54 168)	54 168	(13 377)								(13 377)
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>5</b>	<b>(363 250)</b>		<b>(13 377)</b>					<b>2 873</b>	<b>(9 924)</b>		<b>(383 673)</b>
<b>L32000 MINORITY INTEREST</b>												
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>5</b>	<b>(363 250)</b>		<b>(13 377)</b>					<b>2 873</b>	<b>(9 924)</b>		<b>(383 673)</b>

2A04 005S CT - BALANCE SHEET BY FLOW - CONTRIBUTION

TOTAL

ST\_AO.E024 Atos International SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	CHA	CLO
41010 Pension net liability - Funded DB plans		0										0
41020 Pension net liability - Unfunded DB plans		16 952				339	(775)	(2 683)	(2 872)			10 961
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>		<b>16 952</b>				<b>339</b>	<b>(775)</b>	<b>(2 683)</b>	<b>(2 872)</b>			<b>10 961</b>
42010 Provisions for losses and contingencies - Non-current	1	33 171				27 351	(12 816)					47 707
<b>L42000 NON CURRENT PROVISIONS</b>	<b>1</b>	<b>33 171</b>				<b>27 351</b>	<b>(12 816)</b>					<b>47 707</b>
<b>L43000 LONG TERM BORROWINGS</b>												
44010 Deferred Tax Liabilities		(1 023)										(1 023)
<b>L44000 DEFERRED TAX LIABILITIES</b>		<b>(1 023)</b>										<b>(1 023)</b>
<b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>												
<b>L46000 OTHER NON CURRENT LIABILITIES</b>												
47011 Lease liability Real estate - Non-current		126 073				5 512	(22 014)					109 570
47013 Lease liability Company cars - Non-current	0	111				150	(167)					94
<b>L47000 NON CURRENT LEASE Liability</b>		<b>126 184</b>				<b>5 662</b>	<b>(22 181)</b>					<b>109 664</b>
<b>L40000 NON CURRENT LIABILITIES</b>	<b>1</b>	<b>175 284</b>				<b>33 352</b>	<b>(35 772)</b>	<b>(2 683)</b>	<b>(2 872)</b>			<b>167 309</b>
51010 Trade Payables		24 125			(1 970)					0		22 155
51020 Trade Payables - Invoic not yet received		8 436			(1 184)							7 252
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>		<b>32 561</b>			<b>(3 154)</b>					<b>0</b>		<b>29 407</b>
52010 Corp Income Tax & Accrued Income Tax		41			241							282
52014 Corporate income tax based on valued Added CVAE					(27)							(27)
<b>L52000 CURRENT TAX</b>		<b>41</b>			<b>214</b>							<b>255</b>
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>												
54040 Overdraft & Cash Facilities					610							610
<b>L54000 CURRENT PORTION OF BORROWINGS</b>					<b>610</b>							<b>610</b>
55010 Installments & Adv received from Debtors												
55020 Trade Receivables-credit notes		10										10
55030 Employee Payables & Accrued Expenses		2 459			(430)							2 028
55035 Employee Payables - Bonus score card		2 388			(674)							1 714
55040 Social Charges, Welfare Liabilities		4 232			(668)					(1)		3 564
55050 State - VAT Payable		21 726			(14 354)					0		7 372
55070 Payab on acquis tang & intang assets - C		(6)			368							362
55100 Other Current Liabilities		2 384			(105 024)					99 019		(3 622)
55110 Deferred Income		(10)			737						0	727
<b>L55000 OTHER CURRENT LIABILITIES</b>		<b>33 183</b>			<b>(120 045)</b>					<b>99 018</b>		<b>12 155</b>
<b>L57000 Accrued interests ? lease</b>												
<b>L58000 CURRENT PROVISIONS</b>												
<b>L57500 CURRENT LEASE Liability</b>												
<b>L50000 CURRENT LIABILITIES</b>		<b>65 785</b>			<b>(122 375)</b>					<b>99 018</b>		<b>42 427</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>6</b>	<b>(122 182)</b>		<b>(13 377)</b>	<b>(122 375)</b>	<b>33 352</b>	<b>(35 772)</b>	<b>(2 683)</b>	<b>1</b>	<b>89 094</b>		<b>(173 937)</b>
<b>ASSETS - LIABILITIES</b>	<b>(1)</b>	<b>3</b>		<b>13 377</b>	<b>(540 343)</b>	<b>688 960</b>	<b>(164 678)</b>	<b>2 683</b>	<b>(1)</b>	<b>1</b>		<b>1</b>

## 2A07\_005S - SHAREHOLDERS EQUITY

ST\_AO.E024 Atos International SAS Actuals December 2025

	ERR	OPE	APP	RES	DIS	REC	CLO
Share Capital		16 068					16 068
Legal Reserves	0	1 074					1 074
Other Reserves	0	3				0	3
Retained Earnings		-51 822	-30 377			-9 924	-92 123
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	3 519			2 873		6 392
Net Income For The Period		-30 377	30 377	-32 579			-32 579
<b>Total Shareholder's Equity</b>	<b>0</b>	<b>-61 534</b>		<b>-32 579</b>	<b>2 873</b>	<b>-9 924</b>	<b>-101 164</b>
Goodwill adjustment - Permanent		-9					-9
Pensions		23					23
Amortization adjustments		2 165					2 165
Other - Temporary		30 080		10 373			40 453
Other - Temporary Specific rate		-22 139					-22 139
Other - Permanent		794					794
Others adjustments (OLD)		-628					-628
Manual Adjs Historical Data		-926					-926
Deferred tax on Fiscal Differences		-13 413					-13 413
Deferred tax on Restatements adjustments		5 767					5 767
Exchange rate adjustments - Permanent		75					75
Exchange rate adjustments - Temporary		-76					-76
Provisions - Permanent		-967					-967
Provisions - Temporary		183					183
Sortie		-152					-152
Other - Central team conso		-30 611		8 828			-21 783
<b>Total Restatements - Total Local</b>		<b>-29 834</b>		<b>19 201</b>			<b>-10 632</b>
<b>Restated Shareholder's Equity</b>	<b>0</b>	<b>-91 368</b>		<b>-13 377</b>	<b>2 873</b>	<b>-9 924</b>	<b>-111 797</b>
Share Capital		16 068					16 068
Legal Reserves	0	1 074					1 074
Other Reserves	0	3				0	3
Retained Earnings		-45 873	-54 168			-9 924	-109 965
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	-8 473			2 873		-5 600
Net Income For The Period		-54 168	54 168	-13 377			-13 377
<b>Translated Shareholder's Equity</b>	<b>0</b>	<b>-91 368</b>		<b>-13 377</b>	<b>2 873</b>	<b>-9 924</b>	<b>-111 797</b>
Share Capital		16 068					16 068
Legal Reserves	0	1 074					1 074
Other Reserves	0	3				0	3
Retained Earnings		-45 873	-54 168			-9 924	-109 965
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	-8 473			2 873		-5 600
Net Income For The Period		-54 168	54 168	-13 377			-13 377
<b>Proportionnal Shareholder's Equity</b>	<b>0</b>	<b>-91 368</b>		<b>-13 377</b>	<b>2 873</b>	<b>-9 924</b>	<b>-111 797</b>
Elimination of investments	5	-271 882					-271 877
Elimination of investments - E023 - Atos SA	5	-5					

## 2A07\_005S - SHAREHOLDERS EQUITY

ST\_AO.E024 Atos International SAS Actuals December 2025

	ERR	OPE	APP	RES	DIS	REC	CLO
Elimination of investments - E214 - Atos International BV		-271 877					-271 877
<b>Total Elim Shareholder's Equity</b>	<b>5</b>	<b>-271 882</b>					<b>-271 877</b>
<hr/>							
Group Share	5	-363 250		-13 377	2 873	-9 924	-383 673
<b>Consolidated Shareholder's Equity</b>	<b>5</b>	<b>-363 250</b>		<b>-13 377</b>	<b>2 873</b>	<b>-9 924</b>	<b>-383 673</b>



BS08-PROV - Provisions for losses & cont. by Natures / Comments

ST\_AO.EA03 Eviden Poland R&D Sp. z o.o. Actuals December 2025

			COMMENTS	PROVNAT	PROVNAT	PROVNAT	PROVNAT
				ERR	OPE	INCOI	INC
EA03_NA	REORG_OI	AEVENT1		0	122	-122	-122
<b>TOTAL PROVISION (L &amp; C) [A]</b>				<b>0</b>	<b>122</b>	<b>-122</b>	<b>-122</b>

CTRL00-ALLCHECKS - CROSSCHECKS SYNTHESIS - LEGAL  
ENTITIES STATEMENT

ST\_AO.EA03 Eviden Poland R&D Sp. z o.o. Actuals December 2025

	<b>EA03</b>
<b>BLOCKING CHECKS - PHASE 3</b>	48 158
<b>BS-PL - Deferred Income Tax</b>	48 158

## 2A10\_005S - NET DEBT

ST\_AO.EA03 Eviden Poland R&D Sp. z o.o. - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>NDT1110 NET INCOME - GROUP</b>	<b>RES</b>	<b>31 196</b>	<b>48 158</b>	<b>79 355</b>	<b>18 701</b>	<b>18 701</b>	-	-	<b>18 701</b>
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	3 352		3 352	790	790	-	-	790
NDT1122 Net charge to operating provision	[None]	725		725	171	171	-	-	171
NDT1124 Net charge to other operating provision	[None]	-122		-122	-29	-29	-	-	-29
<b>NDT1120 TOTAL DEPRECIATION &amp; PROVISION</b>	<b>[None]</b>	<b>3 955</b>		<b>3 955</b>	<b>932</b>	<b>932</b>	-	-	<b>932</b>
NDT1132 G/L on disposals of tangible assets	[None]	-137		-137	-32	-32	0	-	-32
<b>NDT1130 G/L on disposals of fixed assets</b>	<b>F_CF2</b>	<b>-137</b>		<b>-137</b>	<b>-32</b>	<b>-32</b>	<b>0</b>	-	<b>-32</b>
<b>NDT1150 Minority interests ans associates</b>	<b>[None]</b>						-	-	
<b>NDT1160 Financial instrument</b>	<b>[None]</b>						-	-	
<b>NDT1170 Financial interest</b>	<b>[None]</b>	<b>-5 943</b>		<b>-5 943</b>	<b>-1 400</b>	<b>-1 400</b>	-	-	<b>-1 400</b>
<b>NDT1175 Interest on lease Liability/Receivable</b>	<b>[None]</b>	<b>190</b>		<b>190</b>	<b>45</b>	<b>45</b>	-	-	<b>45</b>
<b>NDT1180 Tax charge (incl deferred taxes)</b>	<b>[None]</b>	<b>46 892</b>		<b>46 892</b>	<b>11 051</b>	<b>11 051</b>	-	-	<b>11 051</b>
<b>NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX</b>	<b>[None]</b>	<b>76 153</b>	<b>48 158</b>	<b>124 311</b>	<b>29 295</b>	<b>29 295</b>	<b>0</b>	-	<b>29 295</b>
NDT1210	F_CF1	8 501		8 501	2 003	2 003	-	-	2 003
NDT1220	F_CF1	-5 287		-5 287	-1 246	-1 246	-	-	-1 246
<b>NDT1200 Taxes paid</b>	<b>F_CF1</b>	<b>3 214</b>		<b>3 214</b>	<b>757</b>	<b>757</b>	-	-	<b>757</b>
<b>NDT1320 Change in current assets</b>	<b>F_CF2</b>	<b>1 270</b>		<b>1 270</b>	<b>299</b>	<b>299</b>	<b>-7 034</b>	-	<b>-6 735</b>
<b>NDT1340 Change in current liabilities</b>	<b>MVT</b>	<b>-2 657</b>		<b>-2 657</b>	<b>-626</b>	<b>-626</b>	<b>-1 571</b>	-	<b>-2 197</b>
<b>NDT1350 Link account</b>	<b>F_CF2</b>						<b>8 604</b>	-	<b>8 604</b>
<b>NDT1300 Change in working capital requirement</b>	<b>F_CF2</b>	<b>-1 388</b>		<b>-1 388</b>	<b>-327</b>	<b>-327</b>	-	-	<b>-327</b>
<b>NDT1000 NET DEBT FROM (USED IN) OPERATING ACT</b>	<b>[None]</b>	<b>77 980</b>	<b>48 158</b>	<b>126 138</b>	<b>29 726</b>	<b>29 726</b>	<b>0</b>	-	<b>29 726</b>
NDT2112 Purchase of tangible assets	INC	-314		-314	-74	-74	-	-	-74
NDT2114 Amounts due on purchase of I/T assets	F_CF2	304		304	72	72	-	-	72
NDT2116 Right of use	INC	-1 214		-1 214	-286	-286	-	-	-286
NDT2117 Lease liability	INC	1 189		1 189	280	280	-	-	280
<b>NDT2110 Purchase of intangible &amp; tangible assets</b>	<b>[None]</b>	<b>-34</b>		<b>-34</b>	<b>-8</b>	<b>-8</b>	-	-	<b>-8</b>
NDT2122 Disposal of tangible assets	[None]	196		196	46	46	0	-	46
<b>NDT2120 Proceeds from disposals of I/T assets</b>	<b>F_CF2</b>	<b>196</b>		<b>196</b>	<b>46</b>	<b>46</b>	<b>0</b>	-	<b>46</b>
<b>NDT2100 NET OPERATING INVESTMENTS</b>	<b>[None]</b>	<b>162</b>		<b>162</b>	<b>38</b>	<b>38</b>	<b>0</b>	-	<b>38</b>
<b>NDT2210 Amounts paid for acq and LT investmts</b>	<b>[None]</b>						-	-	
NDT2232 Amounts to receive fr disposal finan inv	[None]						-	-	
<b>NDT2230 Proceeds fr disposal of fin investmts</b>	<b>[None]</b>						-	-	
<b>NDT2200 NET LONG TERM INVESTMENT</b>	<b>[None]</b>						-	-	
<b>NDT2000 NET DEBT FROM (USED IN) INVESTING ACT</b>	<b>[None]</b>	<b>162</b>		<b>162</b>	<b>38</b>	<b>38</b>	<b>0</b>	-	<b>38</b>
<b>NDT3100 Common stock issues</b>	<b>[None]</b>						-	-	
<b>NDT3600 Net interest paid (incl finance lease)</b>	<b>F_CF2</b>	<b>5 503</b>		<b>5 503</b>	<b>1 297</b>	<b>1 297</b>	-	-	<b>1 297</b>
<b>NDT3605 Interests paid – Lease Liability/Receivable</b>	<b>F_CF2</b>	<b>-190</b>		<b>-190</b>	<b>-45</b>	<b>-45</b>	-	-	<b>-45</b>
<b>NDT3606 Lease expenditure</b>	<b>DEC</b>	<b>-1 556</b>		<b>-1 556</b>	<b>-367</b>	<b>-367</b>	-	-	<b>-367</b>
<b>NDT3000 NET DEBT FROM (USED IN) FINANCING ACT</b>	<b>[None]</b>	<b>3 757</b>		<b>3 757</b>	<b>885</b>	<b>885</b>	-	-	<b>885</b>
<b>NDT0000 INC (DEC) IN NET DEBT</b>	<b>[None]</b>	<b>81 899</b>	<b>48 158</b>	<b>130 057</b>	<b>30 649</b>	<b>30 649</b>	-	-	<b>30 649</b>

## 2A10\_005S - NET DEBT

ST\_AO.EA03 Eviden Poland R&D Sp. z o.o. - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>NDTOPE Net Debt - Opening</b>	<b>OPE</b>	<b>-111 319</b>		<b>-111 319</b>	<b>-26 082</b>	<b>-26 082</b>	-	-	<b>-26 082</b>
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	332		332	78	78	-	-	78
<b>NDTREP Repayment of Long and Medium term borrowings</b>	<b>[None]</b>	<b>332</b>		<b>332</b>	<b>78</b>	<b>78</b>	-	-	<b>78</b>
NDTOTD Increase (Dec) in other debt	MVT	-189 494		-189 494	-44 656	-44 656	-	-	-44 656
NDTCSH Increase (Dec) in CCE	MVT	107 253		107 253	25 275	25 275	-	-	25 275
NDTEXT Net Debt - Echange rate	F_CF5				-410	-410	-	-	-410
<b>NDTCLO Net Debt - Closing</b>	<b>CLO</b>	<b>-193 227</b>		<b>-193 227</b>	<b>-45 795</b>	<b>-45 795</b>	-	-	<b>-45 795</b>
Net Debt - Closing (calculated)		-193 227	-	-193 227	-45 795	-45 795	-	-	-45 795
Variance		-	-	-	-	-	-	-	-
Check		-9	48 158	48 149	11 347	11 347	-	-	11 347

## 2A10 201S - OMDA Cash flow

ST\_AO.EA03 Eviden Poland R&D Sp. z o.o. - Actuals December 2025

	Custom1	Custom2	Sign	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>CF10100 Operating Margin</b>	[None]	[None]		<b>23 120</b>	-	<b>23 120</b>	<b>5 448</b>	<b>5 448</b>	-		<b>5 448</b>
R61000 OPERATING MARGIN	[None]	[None]	+	23 120	-	23 120	5 448	5 448	-		5 448
<b>CF10110 + Depreciation of fixed assets</b>	[None]	[None]		<b>1 803</b>		<b>1 803</b>	<b>425</b>	<b>425</b>			<b>425</b>
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-1 737		-1 737	-409	-409			-409
68146I Tang Assets - Deprec & Impairment - I	[None]	[None]	-	-58		-58	-14	-14			-14
68148D Intangible assets - Amort & Impair - D	[None]	[None]	-	-8		-8	-2	-2			-2
<b>CF10120 + Depreciation of right of use</b>	[None]	[None]		<b>1 549</b>		<b>1 549</b>	<b>365</b>	<b>365</b>			<b>365</b>
68150 Depreciations and impairment right of use	[None]	[None]	-	-1 549		-1 549	-365	-365			-365
<b>CF10130 + Net book value of assets sold/written off</b>	[None]	[None]		<b>59</b>	-	<b>59</b>	<b>14</b>	<b>14</b>			<b>14</b>
60199D NBV tang assets sold/written off - D	[None]	[None]	-	-56	0	-55	-13	-13			-13
60199I NBV of tang assets sold/written off - I	[None]	[None]	-	-4	0	-4	-1	-1			-1
<b>CF10140 +/- Net charge (release) of pension provisions</b>	[None]	[None]		<b>725</b>		<b>725</b>	<b>171</b>	<b>171</b>			<b>171</b>
68111D Operating provisions (OM) - DB and OLTB plans-D	[None]	[None]	-	-448		-448	-106	-106			-106
68111I Operating provisions (OM) - DB and OLTB plans - I	[None]	[None]	-	-277		-277	-65	-65			-65
<b>CF10150 +/- Net charge (release) of provisions</b>	[None]	[None]									
<b>CF10200 Operating Margin before Depreciation and Amortization (OMDA)</b>	[None]	[None]		<b>27 256</b>	-	<b>27 256</b>	<b>6 423</b>	<b>6 423</b>	-		<b>6 423</b>
<b>CF10210 Capital expenditures</b>	[None]	[None]		<b>-9</b>		<b>-9</b>	<b>-2</b>	<b>-2</b>			<b>-2</b>
13115 Hardware	INC	[None]	-	230		230	54	54			54
13116 Furniture and equipment	INC	[None]	-	84		84	20	20			20
55070 Payab on acquis tang & intang assets - C	MVT	[None]	+	304		304	72	72			72
<b>CF10220 Lease payments</b>	[None]	[None]		<b>-1 762</b>		<b>-1 762</b>	<b>-415</b>	<b>-415</b>			<b>-415</b>
47011 Lease liability Real estate - Non-current	INC	[None]	+	513		513	121	121			121
47013 Lease liability Company cars - Non-current	INC	[None]	+	676		676	159	159			159
47011 Lease liability Real estate - Non-current	DEC	[None]	+	-1 132		-1 132	-267	-267			-267
47013 Lease liability Company cars - Non-current	DEC	[None]	+	-423		-423	-100	-100			-100
60411 Financial interests on lease liability Real estate	[None]	[None]	+	-121		-121	-28	-28			-28
60413 Financial interests on lease liability Company Cars	[None]	[None]	+	-69		-69	-16	-16			-16
13151 Right of use real estate	INC	[None]	-	513		513	121	121			121
13153 Right of use company cars	INC	[None]	-	701		701	165	165			165
13151 Right of use real estate	DEC	[None]	-	-216		-216	-51	-51			-51
13153 Right of use company cars	DEC	[None]	-	-471		-471	-111	-111			-111
13851 Depreciation right of use real estate	DEC	[None]	-	216		216	51	51			51
13853 Depreciation right of use Company cars	DEC	[None]	-	463		463	109	109			109
<b>CF10230 Change in working capital requirement</b>	[None]	[None]		<b>-1 388</b>		<b>-1 388</b>	<b>-327</b>	<b>-327</b>	<b>-8 604</b>		<b>-8 931</b>
CF10231 Change in current assets	[None]	[None]		1 270		1 270	299	299	-7 034		-6 735
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	9 444		9 444	2 226	2 226	-2 226		-
21130 Trade Receivables	MVT	[None]	-	-25 800		-25 800	-6 080	-6 080	7 577		1 497
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	-6 739		-6 739	-1 588	-1 588	1 588		-
23132 State - VAT Receivables	MVT	[None]	-	496		496	117	117			117
23133 Other Receivables & Current Assets	MVT	[None]	-	20 991		20 991	4 947	4 947	95		5 041
23138 Prepaid Expenses	MVT	[None]	-	339		339	80	80			80
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-2 657		-2 657	-626	-626	-1 571		-2 197
51010 Trade Payables	MVT	[None]	+	-6 538		-6 538	-1 541	-1 541	-1 193		-2 734
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	-11 221		-11 221	-2 644	-2 644			-2 644
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	2 859		2 859	674	674			674
55050 State - VAT Payable	MVT	[None]	+	2 389		2 389	563	563			563
55100 Other Current Liabilities	MVT	[None]	+	-1 521		-1 521	-358	-358	159		-199
55035 Employee Payables - Bonus score card	MVT	[None]	+	8 368		8 368	1 972	1 972			1 972
51020 Trade Payables - Invoic not yet received	MVT	[None]	+	3 008		3 008	709	709	-537		172
CF10234 Change in non current liabilities	[None]	[None]									
<b>CF10300 Operational Cash Flow</b>	[None]	[None]		<b>24 097</b>	-	<b>24 097</b>	<b>5 679</b>	<b>5 679</b>	<b>-8 604</b>		<b>-2 926</b>
<b>CF10310 Tax paid</b>	[None]	[None]		<b>3 214</b>		<b>3 214</b>	<b>757</b>	<b>757</b>			<b>757</b>
22010 Income Tax-Rec Reimburs Tax Credits	MVT	[None]	-	-3 917		-3 917	-923	-923			-923
52010 Corp Income Tax & Accrued Income Tax	MVT	[None]	+	4 584		4 584	1 080	1 080			1 080
60901 Corporate Income Tax	[None]	[None]	+	-5 287		-5 287	-1 246	-1 246			-1 246
<b>CF10320 Net cost of financial debt paid</b>	[None]	[None]		<b>5 946</b>		<b>5 946</b>	<b>1 401</b>	<b>1 401</b>			<b>1 401</b>
70403 Int income on Cash at Bank-Cash Pooling	[None]	[None]	+	5 954		5 954	1 403	1 403			1 403
60404 Interest exp on Bank Overdraft-Other	[None]	[None]	+	-8		-8	-2	-2			-2
<b>CF10330 Reorganization in other operating income</b>	[None]	[None]		<b>-9 590</b>		<b>-9 590</b>	<b>-2 260</b>	<b>-2 260</b>			<b>-2 260</b>
68334 Other oper income related expenses	[None]	RS	+	-14 835		-14 835	-3 496	-3 496			-3 496
78334 Other oper income related income	[None]	RS	+	5 245		5 245	1 236	1 236			1 236
<b>CF10340 Rationalization &amp; associated costs in other operating income</b>	[None]	[None]									
<b>CF10350 Integration and acquisition costs</b>	[None]	[None]									
<b>CF10360 Other (1)</b>	[None]	[None]		<b>-4 335</b>		<b>-4 335</b>	<b>-1 022</b>	<b>-1 022</b>			<b>-1 022</b>
CF10362 Other OOI (cash)	[None]	[None]		1		1	0	0			0
68334 Other oper income related expenses	[None]	[None]	+	-14 835		-14 835	-3 496	-3 496			-3 496
68334 Other oper income related expenses	[None]	RS	-	-14 835		-14 835	-3 496	-3 496			-3 496
78334 Other oper income related income	[None]	[None]	+	5 246		5 246	1 236	1 236			1 236
78334 Other oper income related income	[None]	RS	-	5 245		5 245	1 236	1 236			1 236

## 2A10 201S - OMDA Cash flow

ST\_AO.EA03 Eviden Poland R&D Sp. z o.o. - Actuals December 2025

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10363 Other financials (cash)	[None]	[None]		-4 336		-4 336	-1 022	-1 022			-1 022
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	-4 336		-4 336	-1 022	-1 022			-1 022
CF10364 Net long-term investments	[None]	[None]									
CF10365 Profit sharing amounts	[None]	[None]									
<b>CF10400 Contributive Cash Flow (CCF)</b>	<b>[None]</b>	<b>[None]</b>		<b>19 332</b>	<b>-</b>	<b>19 332</b>	<b>4 556</b>	<b>4 556</b>	<b>-8 604</b>		<b>-4 049</b>
<b>CF10410 Intercompany Working Capital (ICW)</b>	<b>[None]</b>	<b>[None]</b>							<b>8 604</b>		<b>8 604</b>
272L Link acct for BFR_short term	MVT	[None]	-						-8 604		-8 604
<b>CF10420 GSA &amp; TMF</b>	<b>[None]</b>	<b>[None]</b>		<b>-3 722</b>	<b>-</b>	<b>-3 722</b>	<b>-877</b>	<b>-877</b>	<b>-</b>		<b>-877</b>
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	-3 722		-3 722	-877	-877	-		-877
<b>CF10430 Offshore netting billing</b>	<b>[None]</b>	<b>[None]</b>		<b>45 427</b>	<b>-</b>	<b>45 427</b>	<b>10 705</b>	<b>10 705</b>	<b>-</b>		<b>10 705</b>
60361 Offshore netting billing	[None]	[None]	+	45 427		45 427	10 705	10 705	-		10 705
<b>CF10500 Free Cash Flow (FCF)</b>	<b>[None]</b>	<b>[None]</b>		<b>61 037</b>	<b>-</b>	<b>61 037</b>	<b>14 384</b>	<b>14 384</b>	<b>-</b>		<b>14 384</b>
CF10511 Net debt acquisition (SCI)	[None]	[None]									
CF10512 Net debt disposal (SCO)	[None]	[None]									
CF10513 Net debt merger (MER)	[None]	[None]									
CF10514 Net debt change in scope (CHA)	[None]	[None]							-	-	-
CF10515 Net (acquisitions) disposals	[None]	[None]									
CF10361 Disposal of assets	[None]	[None]									
<b>CF10520 Capital increase &amp; common stock issues</b>	<b>[None]</b>	<b>[None]</b>									
<b>CF10540 Dividends paid</b>	<b>[None]</b>	<b>[None]</b>									
<b>CF10530 Share buy-back &amp; liquidity contract</b>	<b>[None]</b>	<b>[None]</b>									
<b>CF10600 Change in net cash (debt)</b>	<b>[None]</b>	<b>[None]</b>		<b>61 037</b>	<b>-</b>	<b>61 037</b>	<b>14 384</b>	<b>14 384</b>	<b>-</b>		<b>14 384</b>
<b>NDTOPE - Opening net cash (debt)</b>				<b>111 319</b>	<b>-</b>	<b>111 319</b>	<b>26 082</b>	<b>26 082</b>	<b>-</b>	<b>-</b>	<b>26 082</b>
NDTOPE - Opening net cash (debt)	OPE	[None]	-	-111 319		-111 319	-26 082	-26 082	-		-26 082
<b>Change in net debt (calculated)</b>				<b>81 908</b>	<b>-</b>	<b>81 908</b>	<b>19 303</b>	<b>19 303</b>	<b>-</b>	<b>-</b>	<b>19 303</b>
<b>NDTEXT - Foreign exchange rate fluctuation on net cash (debt)</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>410</b>	<b>410</b>	<b>-</b>	<b>-</b>	<b>410</b>
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)	F_CF5	[None]	-				-410	-410	-		-410
<b>NDTCLO - Closing cash (debt)</b>				<b>193 227</b>	<b>-</b>	<b>193 227</b>	<b>45 795</b>	<b>45 795</b>	<b>-</b>	<b>-</b>	<b>45 795</b>
NDTCLO - Closing cash (debt)	CLO	[None]	-	-193 227		-193 227	-45 795	-45 795	-		-45 795
<b>Cash flow unbalancing (calculated vs cash flow)</b>				<b>-20 871</b>	<b>-</b>	<b>-20 871</b>	<b>-4 918</b>	<b>-4 918</b>	<b>-</b>	<b>-</b>	<b>-4 918</b>