

2A01 010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
6LEXC Extraordinary contra account						(1 776)	(1 776)		(1 776)
68334 Other oper income related expenses	(31 205)		(31 205)	(27 668)	(27 668)	1 776	(25 892)		(25 892)
NET PROFIT(CHARGE)	(31 205)		(31 205)	(27 668)	(27 668)		(27 668)		(27 668)
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES	(31 205)		(31 205)	(27 668)	(27 668)		(27 668)		(27 668)
OPERATING INCOME	49 171		49 171	43 598	43 598		43 598		43 598
60251 Group Overhead - Brand Name Atos Origin	(2 120)		(2 120)	(1 880)	(1 880)	1 880			
60252 Group Overhead - Structure Costs & GSA	(1 404)		(1 404)	(1 245)	(1 245)	1 245			
6LGOVH Group Overhead - Interco Contra Acc						(3 125)	(3 125)		(3 125)
AGT ALLOCATION OF GSA AND TM FEES	(3 524)		(3 524)	(3 125)	(3 125)		(3 125)		(3 125)
60361 Offshore netting billing	(23 828)		(23 828)	(21 128)	(21 128)		(21 128)		(21 128)
ONB OFFSHORE NETTING BILLING	(23 828)		(23 828)	(21 128)	(21 128)		(21 128)		(21 128)
70403 Int income on Cash at Bank-Cash Pooling	30 261		30 261	26 831	26 831	(26 878)	(47)		(47)
60411 Financial interests on lease liability Real estate	(98)		(98)	(87)	(87)		(87)		(87)
GCFD GROSS COST OF FINANCIAL DEBT	30 163		30 163	26 744	26 744	(26 878)	(134)		(134)
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	30 163		30 163	26 744	26 744	(26 878)	(134)		(134)
70405 Other Interest Income	3 552		3 552	3 149	3 149		3 149		3 149
Other financial income	3 552		3 552	3 149	3 149		3 149		3 149
60405 Other Interest Expenses	(115)		(115)	(102)	(102)		(102)		(102)
60467 Other Financial Expenses	(1)		(1)	(1)	(1)		(1)		(1)
Other financial expense	(116)		(116)	(103)	(103)		(103)		(103)
70423 Other foreign exchange Gains	927		927	822	822		822		822
60423 Other foreign exchange Losses	(1 105)		(1 105)	(980)	(980)		(980)		(980)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	(177)		(177)	(157)	(157)		(157)		(157)
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	3 258		3 258	2 889	2 889		2 889		2 889
6LFIN Contra-account : Financial operations						26 878	26 878		26 878
NET FINANCIAL INCOME	33 421		33 421	29 633	29 633		29 633		29 633
INCOME BEFORE TAX	55 240		55 240	48 979	48 979		48 979		48 979
DISCONTINUED OPERATIONS									
60901 Corporate Income Tax	(6 939)		(6 939)	(6 152)	(6 152)		(6 152)		(6 152)
60903 Withholding Taxes	0		0	0	0		0		0
CURRENT TAXES	(6 939)		(6 939)	(6 153)	(6 153)		(6 153)		(6 153)
60911 Deferred tax	821		821	728	728		728		728
60913 Unrecognized deferred tax assets - Current year		(19 672)	(19 672)	(17 442)	(17 442)		(17 442)		(17 442)
60915 Deferred Tax - Prior years	8 840		8 840	7 838	7 838		7 838		7 838
DEFERRED TAXES	9 661	(19 672)	(10 010)	(8 876)	(8 876)		(8 876)		(8 876)
TAX EXPENSES	2 722	(19 672)	(16 949)	(15 028)	(15 028)		(15 028)		(15 028)
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	57 962	(19 672)	38 290	33 950	33 950		33 950		33 950
MINORITY INTERESTS									
NET INCOME GROUP SHARE	57 962	(19 672)	38 290	33 950	33 950		33 950		33 950

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill		1 960	1 960	1 664	1 664		1 664		1 664
11020 Purchased Goodwill	1 079		1 079	916	916		916		916
11820 Deprec of Purchased Goodwill	(173)		(173)	(147)	(147)		(147)		(147)
A11000 GOODWILL - NET	906	1 960	2 866	2 433	2 433		2 433		2 433
12130 Software & Licenses	652		652	554	554		554		554
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	652		652	554	554		554		554
12830 Amortization of Software & Licenses	(642)		(642)	(545)	(545)		(545)		(545)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(642)		(642)	(545)	(545)		(545)		(545)
A12000 INTANGIBLE ASSETS	11		11	9	9		9		9
13115 Hardware	2 830		2 830	2 403	2 403		2 403		2 403
13116 Furniture and equipment	338		338	287	287		287		287
13117 Other Tangible Assets	16		16	13	13		13		13
13151 Right of use real estate	1 341		1 341	1 138	1 138		1 138		1 138
A13100 TANGIBLE ASSETS - GROSS	4 525		4 525	3 841	3 841		3 841		3 841
13815 Depreciation of Hardware	(2 750)		(2 750)	(2 335)	(2 335)		(2 335)		(2 335)
13816 Deprec of Furniture & equipment	(338)		(338)	(287)	(287)		(287)		(287)
13817 Depreciation of other tangible assets	(16)		(16)	(13)	(13)		(13)		(13)
13851 Depreciation right of use real estate	(844)		(844)	(717)	(717)		(717)		(717)
A13800 TANGIBLE ASSETS - DEPRE	(3 948)		(3 948)	(3 352)	(3 352)		(3 352)		(3 352)
A13000 TANGIBLE FIXED ASSETS - NET	576		576	489	489		489		489
A14000 INVESTMENT IN ASSOCIATES - NET									
15122 Loans to conso cies & associates	73 865		73 865	62 711	62 711	(62 711)			
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	73 865		73 865	62 711	62 711	(62 711)			
A15000 NON-CURRENT FINANCIAL ASSETS	73 865		73 865	62 711	62 711	(62 711)			
15LP Link acct for investment elim-affiliates						(3 137 610)	(3 137 610)		(3 137 610)
15TOT LINK ACCT FOR INVESTMT ELIMINATION						(3 137 610)	(3 137 610)		(3 137 610)
16010 Deferred Tax - Temporary Differences	20 595		20 595	17 485	17 485		17 485		17 485
16910 Unrecognised Deferred Tax - Temporary Differences		(19 672)	(19 672)	(16 701)	(16 701)		(16 701)		(16 701)
A16000 DEFERRED TAX ASSETS	20 595	(19 672)	923	783	783		783		783
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	95 952	(17 712)	78 241	66 426	66 426	(3 200 321)	(3 133 895)		(3 133 895)
21110 Work-in-Progress (Goods and services)	1 004		1 004	852	852		852		852
21120 Transition costs	51		51	43	43		43		43
21130 Trade Receivables	31 237		31 237	26 520	26 520	(1 917)	24 603		24 603
21140 Trade Receiv - Invoices to be issued	15 639		15 639	13 277	13 277		13 277		13 277
A21000 TRADE RECEIVABLES - NET	47 930		47 930	40 692	40 692	(1 917)	38 776		38 776
A22000 CURRENT TAX ASSETS									
23131 Advance payment	6		6	5	5	(4)	1		1
23133 Other Receivables & Current Assets	105		105	89	89		89		89
23138 Prepaid Expenses	339		339	288	288		288		288
23141 Accrued Interests	10 519		10 519	8 931	8 931	(8 508)	422		422
A23030 OTHER RECEIVABLES - NET	450		450	382	382	(4)	378		378
A23000 OTHER CURRENT ASSETS	450		450	382	382	(4)	378		378
A24000 CURRENT FINANCIAL INSTRUMENTS									
25011 Short term loans	88 263		88 263	74 936	74 936		74 936		74 936
A25000 SHORT TERM FINANCIAL ASSETS	98 783		98 783	83 866	83 866	(8 508)	75 358		75 358
26011 Intercompany current accounts assets	572 952		572 952	486 436	486 436	(486 436)			
26012 Cash at Bank and in Hand	9 923		9 923	8 425	8 425		8 425		8 425
A26000 CASH AND CASH EQUIVALENT	582 875		582 875	494 861	494 861	(486 436)	8 425		8 425
27L Link acct for DEBT_long term						452 692	452 692		452 692
272L Link acct for BFR_short term						(75 089)	(75 089)		(75 089)
27TOT LINK ACCT FOR SHORT AND LONG TERM						377 603	377 603		377 603
A20000 CURRENT ASSETS	730 037		730 037	619 802	619 802	(119 263)	500 539		500 539

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
A00000 TOTAL ASSETS	825 990	(17 712)	808 278	686 228	686 228	(3 319 584)	(2 633 356)		(2 633 356)
31110 Share Capital	200 474		200 474	179 085	179 085	(179 085)			
31210 Additional Paid in Capital	697	(772)	(75)	(63)	(63)	63			
31340 Other Reserves	83 013		83 013	72 729	72 729	(72 729)			
31350 Retained Earnings	248 419	2 338	250 757	226 847	226 847	(226 847)			
3130G Consolidated Reserves						(2 932 943)	(2 932 943)	17 724	(2 915 219)
31411 Cumulative Translation Adjustments				(25 089)	(25 089)	25 089			
3141GC Trans Reserves - Group part						248 842	248 842	(17 724)	231 118
31420 Translation Gains/Losses from Net Income				(1 442)	(1 442)	1 442			
3142GC Translation on Net Income-Group part						(1 442)	(1 442)		(1 442)
31510 Net Income For The Period	57 963	(19 672)	38 291	33 951	33 951	(33 951)			
3151G Net Income - Group part						33 951	33 951		33 951
L31000 SHAREHOLDER'S EQUITY	590 565	(18 106)	572 460	486 018	486 018	(3 137 610)	(2 651 592)		(2 651 592)
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	590 565	(18 106)	572 460	486 018	486 018	(3 137 610)	(2 651 592)		(2 651 592)
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS									
L42000 NON CURRENT PROVISIONS									
L43000 LONG TERM BORROWINGS									
44010 Deferred Tax Liabilities	923		923	783	783		783		783
L44000 DEFERRED TAX LIABILITIES	923		923	783	783		783		783
L45000 NON CURRENT FINANCIAL INSTRUMENTS									
47011 Lease liability Real estate - Non-current	591		591	502	502		502		502
47012 Lease liability IT equipment - Non-current									
47013 Lease liability Company cars - Non-current									
47010 Lease liability Others - Non-current									
L47000 NON CURRENT LEASE Liability	591		591	502	502		502		502
L46000 OTHER NON CURRENT LIABILITIES									
L40000 NON CURRENT LIABILITIES	1 514		1 514	1 285	1 285		1 285		1 285
51010 Trade Payables	94 287		94 287	80 050	80 050	(77 077)	2 973		2 973
51020 Trade Payables - Invoice not yet received	5 492		5 492	4 663	4 663	67	4 729		4 729
L51000 TRADE PAYABLES AND NOTE PAYABLE	99 779		99 779	84 712	84 712	(77 010)	7 702		7 702
52010 Corp Income Tax & Accrued Income Tax	(529)	394	(135)	(115)	(115)		(115)		(115)
L52000 CURRENT TAX	(529)	394	(135)	(115)	(115)		(115)		(115)
L53000 CURRENT FINANCIAL INSTRUMENTS									
54030 Intercompany cur acct liabilities	123 632		123 632	104 964	104 964	(104 964)			
54040 Overdraft & Cash Facilities	0		0	0	0		0		0
L54000 CURRENT PORTION OF BORROWINGS	123 632		123 632	104 964	104 964	(104 964)	0		0
L57000 Accrued interests ? lease									
55020 Trade Receivables-credit notes	1 808		1 808	1 535	1 535		1 535		1 535
55030 Employee Payables & Accrued Expenses	1 531		1 531	1 300	1 300		1 300		1 300
55035 Employee Payables - Bonus score card	1 768		1 768	1 501	1 501		1 501		1 501
55040 Social Charges, Welfare Liabilities	2 759		2 759	2 342	2 342		2 342		2 342
55050 State - VAT Payable	428		428	363	363		363		363
55070 Payab on acquis tang & intang assets - C	6		6	5	5		5		5
55100 Other Current Liabilities	368		368	312	312		312		312
55110 Deferred Income	2 361		2 361	2 004	2 004		2 004		2 004
L55000 OTHER CURRENT LIABILITIES	11 029		11 029	9 363	9 363		9 363		9 363
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	233 911	394	234 305	198 925	198 925	(181 974)	16 951		16 951
L00000 TOTAL LIABILITIES	825 990	(17 712)	808 278	686 228	686 228	(3 319 584)	(2 633 356)		(2 633 356)

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
ASSETS - LIABILITIES	0		0	0	0		0		0

2A04_005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	ERR	OPE	APP	DIV	RES	MVT	INC	DEC	REC	CLO
11020 Purchased Goodwill		1 079								1 079
11820 Deprec of Purchased Goodwill		(173)								(173)
A11000 GOODWILL - NET		906								906
12120 Internally developed software		877						(877)		
12130 Software & Licenses		640					12			652
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		1 517					12	(877)		652
12820 Amort of Internally developed software		(877)						877		
12830 Amortization of Software & Licenses		(640)					(2)			(642)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(1 517)					(2)	877		(642)
A12000 INTANGIBLE ASSETS							11			11
13115 Hardware		3 772					19	(961)		2 830
13116 Furniture and equipment		438						(100)		338
13117 Other Tangible Assets		20						(5)		16
13151 Right of use real estate		1 351					27	(38)		1 341
A13100 TANGIBLE ASSETS - GROSS		5 581					47	(1 103)		4 525
13815 Depreciation of Hardware	0	(3 669)					(42)	961		(2 750)
13816 Deprec of Furniture & equipment		(438)					0	100		(338)
13817 Depreciation of other tangible assets		(20)						5		(16)
13851 Depreciation right of use real estate		(588)					(294)	38		(844)
A13800 TANGIBLE ASSETS - DEPRE	0	(4 716)					(336)	1 103		(3 948)
A13000 TANGIBLE FIXED ASSETS - NET	0	865					(289)			576
15122 Loans to conso cies & associates		544 865					315 873	(786 873)		73 865
15123 Deposits & Sureties paid		5						(5)		
A15020 RECEIVABLES AND OTHER FIN ASSETS NET		544 869					315 873	(786 878)		73 865
A15000 NON-CURRENT FINANCIAL ASSETS		544 869					315 873	(786 878)		73 865
16010 Deferred Tax - Temporary Differences		42 095					1 497	(22 997)		20 595
A16000 DEFERRED TAX ASSETS		42 095					1 497	(22 997)		20 595
A10000 NON CURRENT ASSETS	0	588 736					317 092	(809 875)		95 952
21110 Work-in-Progress (Goods and services)		2 276				(1 272)				1 004
21120 Transition costs	0						51			51
21130 Trade Receivables		48 289				(17 053)				31 237
21140 Trade Receiv - Invoices to be issued		15 701				(62)				15 639
A21000 TRADE RECEIVABLES - NET	0	66 266				(18 387)	51			47 930
23131 Advance payment		72				(66)				6
23132 State - VAT Receivables		21				(21)				
23133 Other Receivables & Current Assets		1 024				(919)				105
23138 Prepaid Expenses		539				(200)				339
A23030 OTHER RECEIVABLES - NET		1 658				(1 208)				450
A23000 OTHER CURRENT ASSETS		1 658				(1 208)				450
25011 Short term loans	0	86 277					3 570	(1 583)		88 263
23141 Accrued Interests	0	33 861					35 151	(58 493)		10 519
A25000 SHORT TERM FINANCIAL ASSETS	0	120 138					38 721	(60 076)		98 783
26011 Intercompany current accounts assets		475 733				97 219				572 952
26012 Cash at Bank and in Hand		26 276				(16 353)				9 923
A26000 CASH AND CASH EQUIVALENT		502 009				80 865				582 875
A20000 CURRENT ASSETS	0	690 071				61 271	38 772	(60 076)		730 037
A00000 TOTAL ASSETS	0	1 278 807				61 271	355 864	(869 952)		825 990
31110 Share Capital		200 474								200 474
31210 Additional Paid in Capital		697								697
31340 Other Reserves		83 013								83 013
31350 Retained Earnings	0	556 769		(471 000)					(1)	248 419
31510 Net Income For The Period		162 651	(162 651)		57 963					57 963
L31000 SHAREHOLDER'S EQUITY	0	1 003 604		(471 000)	57 963				(1)	590 565
L30000 TOTAL SHAREHOLDER'S EQUITY	0	1 003 604		(471 000)	57 963				(1)	590 565
41030 Pension net liability - OLTB plans	0	0								
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	0								
44010 Deferred Tax Liabilities		32 085					15	(31 177)		923

2A04_005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	ERR	OPE	APP	DIV	RES	MVT	INC	DEC	REC	CLO
L44000 DEFERRED TAX LIABILITIES		32 085					15	(31 177)		923
47011 Lease liability Real estate - Non-current		862					27	(299)		591
L47000 NON CURRENT LEASE Liability		862					27	(299)		591
L40000 NON CURRENT LIABILITIES	0	32 947					42	(31 476)		1 514
51010 Trade Payables		125 219				(30 932)				94 287
51020 Trade Payables - Invoice not yet received		12 486				(6 994)				5 492
L51000 TRADE PAYABLES AND NOTE PAYABLE		137 705				(37 926)				99 779
52010 Corp Income Tax & Accrued Income Tax		(3 010)				2 481				(529)
L52000 CURRENT TAX		(3 010)				2 481				(529)
54030 Intercompany cur acct liabilities		90 875				32 757				123 632
54040 Overdraft & Cash Facilities						0				0
54050 Borrow portion compound fin instrum-C	0	0								
54060 Accrued Interest on Bank Overdraft		(2)				2				
54070 Current portion of LT borrowings							135 801	(135 801)		
54080 Accrued Interests on LT Borrowing	0	0					696	(696)		
L54000 CURRENT PORTION OF BORROWINGS	0	90 873				32 759	136 497	(136 497)		123 632
55020 Trade Receivables-credit notes		4 692				(2 884)				1 808
55030 Employee Payables & Accrued Expenses		3 133				(1 602)				1 531
55035 Employee Payables - Bonus score card		1 118				650				1 768
55040 Social Charges, Welfare Liabilities		4 744				(1 985)				2 759
55050 State - VAT Payable		498				(70)				428
55070 Payab on acquis tang & intang assets - C		6				0				6
55090 Dividends to be paid		(8)				8				
55100 Other Current Liabilities		350				18				368
55110 Deferred Income		2 156				205				2 361
L55000 OTHER CURRENT LIABILITIES		16 689				(5 660)				11 029
L50000 CURRENT LIABILITIES	0	242 257				(8 346)	136 497	(136 497)		233 911
L00000 TOTAL LIABILITIES	0	1 278 808		(471 000)	57 963	(8 346)	136 540	(167 973)	(1)	825 990
ASSETS - LIABILITIES	0	(1)		471 000	(57 963)	69 617	219 324	(701 979)	1	0

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

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	ERR	OPE	APP	DIV	RES	MVT	INC	DEC	REC	CLO
11010 Goodwill		1 960								1 960
11020 Purchased Goodwill		1 079								1 079
11820 Deprec of Purchased Goodwill		(173)								(173)
A11000 GOODWILL - NET		2 866								2 866
12120 Internally developed software		877						(877)		
12130 Software & Licenses		640					12			652
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		1 517					12	(877)		652
12820 Amort of Internally developed software		(877)						877		
12830 Amortization of Software & Licenses		(640)					(2)			(642)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(1 517)					(2)	877		(642)
A12000 INTANGIBLE ASSETS							11			11
13115 Hardware		3 772					19	(961)		2 830
13116 Furniture and equipment		438						(100)		338
13117 Other Tangible Assets		20						(5)		16
13151 Right of use real estate		1 351					27	(38)		1 341
A13100 TANGIBLE ASSETS - GROSS		5 581					47	(1 103)		4 525
13815 Depreciation of Hardware	0	(3 669)					(42)	961		(2 750)
13816 Deprec of Furniture & equipment		(438)					0	100		(338)
13817 Depreciation of other tangible assets		(20)						5		(16)
13851 Depreciation right of use real estate		(588)					(294)	38		(844)
A13800 TANGIBLE ASSETS - DEPRE	0	(4 716)					(336)	1 103		(3 948)
A13000 TANGIBLE FIXED ASSETS - NET	0	865					(289)			576
A14000 INVESTMENT IN ASSOCIATES - NET										
15122 Loans to conso cies & associates		544 865					315 873	(786 873)		73 865
15123 Deposits & Sureties paid		5						(5)		
A15020 RECEIVABLES AND OTHER FIN ASSETS NET		544 869					315 873	(786 878)		73 865
A15000 NON-CURRENT FINANCIAL ASSETS		544 869					315 873	(786 878)		73 865
15TOT LINK ACCT FOR INVESTMT ELIMINATION										
16010 Deferred Tax - Temporary Differences		42 095					1 497	(22 997)		20 595
16910 Unrecognised Deferred Tax - Temporary Differences							(19 672)			(19 672)
A16000 DEFERRED TAX ASSETS		42 095					(18 175)	(22 997)		923
A17000 NON CURRENT FINANCIAL INSTRUMENTS										
A18000 OTHER NON CURRENT ASSETS										
A10000 NON CURRENT ASSETS	0	590 696					297 420	(809 875)		78 241
21110 Work-in-Progress (Goods and services)		2 276				(1 272)				1 004
21120 Transition costs	0						51			51
21130 Trade Receivables		48 289				(17 053)				31 237
21140 Trade Receiv - Invoices to be issued		15 701				(62)				15 639
A21000 TRADE RECEIVABLES - NET	0	66 266				(18 387)	51			47 930
A22000 CURRENT TAX ASSETS										
23131 Advance payment		72				(66)				6
23132 State - VAT Receivables		21				(21)				
23133 Other Receivables & Current Assets		1 024				(919)				105
23138 Prepaid Expenses		539				(200)				339
A23030 OTHER RECEIVABLES - NET		1 658				(1 208)				450
A23000 OTHER CURRENT ASSETS		1 658				(1 208)				450
A24000 CURRENT FINANCIAL INSTRUMENTS										
25011 Short term loans	0	86 277					3 570	(1 583)		88 263
23141 Accrued Interests	0	33 861					35 151	(58 493)		10 519
A25000 SHORT TERM FINANCIAL ASSETS	0	120 138					38 721	(60 076)		98 783
26011 Intercompany current accounts assets		475 733				97 219				572 952
26012 Cash at Bank and in Hand		26 276				(16 353)				9 923
A26000 CASH AND CASH EQUIVALENT		502 009				80 865				582 875
27TOT LINK ACCT FOR SHORT AND LONG TERM										
A20000 CURRENT ASSETS	0	690 071				61 271	38 772	(60 076)		730 037
A00000 TOTAL ASSETS	0	1 280 767				61 271	336 192	(869 952)		808 278
31110 Share Capital		200 474								200 474
31210 Additional Paid in Capital		(75)								(75)
31340 Other Reserves		83 013								83 013
31350 Retained Earnings	0	559 107	162 651	(471 000)					(1)	250 757
31510 Net Income For The Period		162 651	(162 651)		38 291					38 291
L31000 SHAREHOLDER'S EQUITY	0	1 005 170		(471 000)	38 291				(1)	572 460
L32000 MINORITY INTEREST										
L30000 TOTAL SHAREHOLDER'S EQUITY	0	1 005 170		(471 000)	38 291				(1)	572 460

**2A04_005S ECT - BALANCE SHEET BY FLOW - ENTITY
CURRENCY TOTAL**

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	ERR	OPE	APP	DIV	RES	MVT	INC	DEC	REC	CLO
41030 Pension net liability - OLTB plans	0	0								
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	0								
L42000 NON CURRENT PROVISIONS										
L43000 LONG TERM BORROWINGS										
44010 Deferred Tax Liabilities		32 085					15	(31 177)		923
L44000 DEFERRED TAX LIABILITIES		32 085					15	(31 177)		923
L45000 NON CURRENT FINANCIAL INSTRUMENTS										
L46000 OTHER NON CURRENT LIABILITIES										
47011 Lease liability Real estate - Non-current		862					27	(299)		591
47012 Lease liability IT equipment - Non-current										
47013 Lease liability Company cars - Non-current										
47010 Lease liability Others - Non-current										
L47000 NON CURRENT LEASE Liability		862					27	(299)		591
L40000 NON CURRENT LIABILITIES	0	32 947					42	(31 476)		1 514
51010 Trade Payables		125 219				(30 932)				94 287
51020 Trade Payables - Invoice not yet received		12 486				(6 994)				5 492
L51000 TRADE PAYABLES AND NOTE PAYABLE		137 705				(37 926)				99 779
52010 Corp Income Tax & Accrued Income Tax		(2 616)				2 481				(135)
L52000 CURRENT TAX		(2 616)				2 481				(135)
L53000 CURRENT FINANCIAL INSTRUMENTS										
54030 Intercompany cur acct liabilities		90 875				32 757				123 632
54040 Overdraft & Cash Facilities						0				0
54050 Borrow portion compound fin instrum-C	0	0								
54060 Accrued Interest on Bank Overdraft		(2)				2				
54070 Current portion of LT borrowings							135 801	(135 801)		
54080 Accrued Interests on LT Borrowing	0	0					696	(696)		
L54000 CURRENT PORTION OF BORROWINGS	0	90 873				32 759	136 497	(136 497)		123 632
55020 Trade Receivables-credit notes		4 692				(2 884)				1 808
55030 Employee Payables & Accrued Expenses		3 133				(1 602)				1 531
55035 Employee Payables - Bonus score card		1 118				650				1 768
55040 Social Charges, Welfare Liabilities		4 744				(1 985)				2 759
55050 State - VAT Payable		498				(70)				428
55070 Payab on acquis tang & intang assets - C		6				0				6
55090 Dividends to be paid		(8)				8				
55100 Other Current Liabilities		350				18				368
55110 Deferred Income		2 156				205				2 361
L55000 OTHER CURRENT LIABILITIES		16 689				(5 660)				11 029
L57000 Accrued interests ? lease										
L58000 CURRENT PROVISIONS										
L57500 CURRENT LEASE Liability										
L50000 CURRENT LIABILITIES	0	242 651				(8 346)	136 497	(136 497)		234 305
L00000 TOTAL LIABILITIES	0	1 280 768		(471 000)	38 291	(8 346)	136 540	(167 973)	(1)	808 278
ASSETS - LIABILITIES	0	(1)		471 000	(38 291)	69 617	199 652	(701 979)	1	0

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

TOTAL

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	ERR	OPE	APP	DIV	RES	MVT	INC	DEC	REC	CHA	EXO	EXC	CLO
11010 Goodwill		1 884									(220)		1 664
11020 Purchased Goodwill		1 037									(121)		916
11820 Deprec of Purchased Goodwill		(166)									19		(147)
A11000 GOODWILL - NET		2 754									(321)		2 433
12120 Internally developed software		843						(778)			(98)	33	
12130 Software & Licenses		615					11				(72)	0	554
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		1 458					11	(778)			(170)	33	554
12820 Amort of Internally developed software		(843)						778			98	(33)	
12830 Amortization of Software & Licenses		(615)					(1)				72	0	(545)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(1 458)					(1)	778			170	(33)	(545)
A12000 INTANGIBLE ASSETS							9					0	9
13115 Hardware		3 625					17	(852)			(422)	35	2 403
13116 Furniture and equipment		421						(88)			(49)	4	287
13117 Other Tangible Assets		20						(4)			(2)	0	13
13151 Right of use real estate		1 298					24	(33)			(151)	0	1 138
A13100 TANGIBLE ASSETS - GROSS		5 364					41	(978)			(625)	40	3 841
13815 Depreciation of Hardware	0	(3 526)					(37)	852			411	(35)	(2 335)
13816 Deprec of Furniture & equipment		(421)					0	88			49	(4)	(287)
13817 Depreciation of other tangible assets		(20)						4			2	0	(13)
13851 Depreciation right of use real estate		(565)					(261)	33			66	10	(717)
A13800 TANGIBLE ASSETS - DEPRE	0	(4 532)					(298)	978			528	(29)	(3 352)
A13000 TANGIBLE FIXED ASSETS - NET	0	832					(257)				(97)	11	489
A14000 INVESTMENT IN ASSOCIATES - NET													
15123 Deposits & Sureties paid		4						(4)			(1)	0	
A15020 RECEIVABLES AND OTHER FIN ASSETS NET		4						(4)			(1)	0	
A15000 NON-CURRENT FINANCIAL ASSETS		4						(4)			(1)	0	
15LP Link acct for investment elim-affiliates		(3 551 523)									413 913		(3 137 610)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		(3 551 523)									413 913		(3 137 610)
16010 Deferred Tax - Temporary Differences		40 453					1 327	(20 391)			(4 715)	810	17 485
16910 Unrecognised Deferred Tax - Temporary Differences							(17 442)					741	(16 701)
A16000 DEFERRED TAX ASSETS		40 453					(16 115)	(20 391)			(4 715)	1 551	783
A17000 NON CURRENT FINANCIAL INSTRUMENTS													
A18000 OTHER NON CURRENT ASSETS													
A10000 NON CURRENT ASSETS	0	(3 507 480)					(16 362)	(20 395)			408 780	1 561	(3 133 895)
21110 Work-in-Progress (Goods and services)		2 187				(1 128)					(255)	48	852
21120 Transition costs	0						45					(2)	43
21130 Trade Receivables		43 085				(14 081)				25	(5 024)	598	24 603
21140 Trade Receiv - Invoices to be issued		15 437				(376)					(1 799)	16	13 277
A21000 TRADE RECEIVABLES - NET	0	60 709				(15 585)	45			25	(7 078)	660	38 776
A22000 CURRENT TAX ASSETS													
23131 Advance payment		1									0		1
23132 State - VAT Receivables		21				(19)					(2)	1	
23133 Other Receivables & Current Assets		1 096				(918)					(128)	39	89
23138 Prepaid Expenses		625				(276)					(73)	12	288
23141 Accrued Interests	0	57					3 927	(3 539)			(7)	(17)	422
A23030 OTHER RECEIVABLES - NET		1 742				(1 213)					(203)	52	378
A23000 OTHER CURRENT ASSETS		1 742				(1 213)					(203)	52	378
A24000 CURRENT FINANCIAL INSTRUMENTS													
25011 Short term loans		82 912					3 165	(1 404)			(9 663)	(75)	74 936
A25000 SHORT TERM FINANCIAL ASSETS	0	82 969					7 092	(4 942)			(9 670)	(91)	75 358
26011 Intercompany current accounts assets		9				(8)					(1)	0	
26012 Cash at Bank and in Hand		25 251				(14 500)					(2 943)	616	8 425
A26000 CASH AND CASH EQUIVALENT		25 260				(14 508)					(2 944)	616	8 425
27L Link acct for DEBT_long term	0	925 939				57 163	307 312	(746 014)			(107 914)	16 205	452 692
272L Link acct for BFR_short term		(126 804)				38 660				(93)	14 789	(1 642)	(75 089)
27TOT LINK ACCT FOR SHORT AND LONG TERM	0	799 135				95 824	307 312	(746 014)		(93)	(93 125)	14 563	377 603
A20000 CURRENT ASSETS	0	969 815				64 518	314 450	(750 956)		(68)	(113 019)	15 800	500 539
A00000 TOTAL ASSETS	0	(2 537 665)				64 518	298 088	(771 351)		(68)	295 761	17 361	(2 633 556)
3130G Consolidated Reserves	36 553	(2 569 111)	129 844	(434 907)					(1)	(77 597)			(2 915 219)
3141GC Trans Reserves - Group part	(36 553)	(133 134)	(13 155)							77 597	354 086	(17 724)	231 118
3142GC Translation on Net Income-Group part		4 569	(4 569)									(1 442)	(1 442)
3151G Net Income - Group part		112 120	(112 120)		33 951								33 951
L31000 SHAREHOLDER'S EQUITY	0	(2 585 555)	0	(434 907)	33 951					(1)	354 086	(19 166)	(2 651 592)
L32000 MINORITY INTEREST													
L30000 TOTAL SHAREHOLDER'S EQUITY	0	(2 585 555)	0	(434 907)	33 951					(1)	354 086	(19 166)	(2 651 592)
41030 Pension net liability - OLTB plans	0	0											
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	0											
L42000 NON CURRENT PROVISIONS													
L43000 LONG TERM BORROWINGS													
44010 Deferred Tax Liabilities		30 833					13	(27 643)			(3 593)	1 174	783
L44000 DEFERRED TAX LIABILITIES		30 833					13	(27 643)			(3 593)	1 174	783
L45000 NON CURRENT FINANCIAL INSTRUMENTS													
L46000 OTHER NON CURRENT LIABILITIES													
47011 Lease liability Real estate - Non-current		829					24	(265)			(97)	10	502
L47000 NON CURRENT LEASE LIABILITY		829					24	(265)			(97)	10	502
L40000 NON CURRENT LIABILITIES	0	31 662					38	(27 908)			(3 690)	1 184	1 285

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

TOTAL

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	ERR	OPE	APP	DIV	RES	MVT	INC	DEC	REC	CHA	EXO	EXC	CLO
51010 Trade Payables		3 732				(276)				(68)	(427)	12	2 973
51020 Trade Payables - Invoice not yet received		6 422				(986)					(748)	42	4 729
L51000 TRADE PAYABLES AND NOTE PAYABLE		10 154				(1 262)				(68)	(1 176)	54	7 702
52010 Corp Income Tax & Accrued Income Tax		(9 962)				9 071					1 161	(385)	(115)
L52000 CURRENT TAX		(9 962)				9 071					1 161	(385)	(115)
L53000 CURRENT FINANCIAL INSTRUMENTS													
54040 Overdraft & Cash Facilities						0							0
54050 Borrow portion compound fin instrum-C													
54060 Accrued Interest on Bank Overdraft		(2)				2					0	0	
54070 Current portion of LT borrowings							120 409	(120 409)					
54080 Accrued Interests on LT Borrowing							617	(617)					
L54000 CURRENT PORTION OF BORROWINGS	0	(2)				2	121 027	(121 027)			0	0	0
55020 Trade Receivables-credit notes		4 509				(2 557)					(526)	109	1 535
55030 Employee Payables & Accrued Expenses		3 011				(1 421)					(351)	60	1 300
55035 Employee Payables - Bonus score card		1 074				577					(125)	(24)	1 501
55040 Social Charges, Welfare Liabilities		4 559				(1 760)					(531)	75	2 342
55050 State - VAT Payable		479				(62)					(56)	3	363
55070 Payab on acquis tang & intang assets - C		6				0					(1)		5
55090 Dividends to be paid		(8)				7					1	0	
55100 Other Current Liabilities		336				16					(39)	(1)	312
55110 Deferred Income		2 072				181					(242)	(8)	2 004
L55000 OTHER CURRENT LIABILITIES		16 038				(5 019)					(1 869)	213	9 363
L57000 Accrued interests ? lease													
L58000 CURRENT PROVISIONS													
L57500 CURRENT LEASE Liability													
L50000 CURRENT LIABILITIES	0	16 229				2 792	121 027	(121 027)		(68)	(1 884)	(119)	16 951
L00000 TOTAL LIABILITIES	0	(2 537 664)	0	(434 907)	33 951	2 792	121 064	(148 935)	(1)	(68)	348 513	(18 101)	(2 633 356)
ASSETS - LIABILITIES	0	(1)	0	434 907	(33 951)	61 727	177 024	(622 417)	1		(52 752)	35 462	0

2A07_005S - SHAREHOLDERS EQUITY

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	ERR	OPE	APP	DIV	RES	REC	EXO	EXC	CLO
Share Capital		200 474							200 474
Additional Paid in Capital		697							697
Other Reserves		83 013							83 013
Retained Earnings	0	556 769	162 651	-471 000			-1		248 419
Net Income For The Period		162 651	-162 651		57 963				57 963
Total Shareholder's Equity	0	1 003 604		-471 000	57 963		-1		590 565
Others adjustments (OLD)		1 447							1 447
Deferred tax on Fiscal Differences		119							119
Other - Central team conso					-19 672				-19 672
Total Restatements - Total Local		1 566			-19 672				-18 106
Restated Shareholder's Equity	0	1 005 170		-471 000	38 291		-1		572 460
Share Capital		179 085							179 085
Additional Paid in Capital		-63							-63
Other Reserves		72 729							72 729
Retained Earnings	0	511 568	150 187	-434 907			-1		226 847
Cumulative Translation Adjustments		46 341	-11 603				-59 827	0	-25 089
Translation Gains/Losses from Net Income		6 121	-6 121					-1 442	-1 442
Net Income For The Period		150 187	-150 187		33 951				33 951
Translated Shareholder's Equity	0	965 969	-17 724	-434 907	33 951		-1	-59 827	486 018
Share Capital		179 085							179 085
Additional Paid in Capital		-63							-63
Other Reserves		72 729							72 729
Retained Earnings	0	511 568	150 187	-434 907			-1		226 847
Cumulative Translation Adjustments		46 341	-11 603				-59 827	0	-25 089
Translation Gains/Losses from Net Income		6 121	-6 121					-1 442	-1 442
Net Income For The Period		150 187	-150 187		33 951				33 951
Proportionnal Shareholder's Equity	0	965 969	-17 724	-434 907	33 951		-1	-59 827	486 018
Elimination of investments		-3 551 523					413 913		-3 137 610
Elimination of investments - E046 - GREEN HOLDCO INC.		-3 551 523					413 913		-3 137 610
Total Elim Shareholder's Equity		-3 551 523					413 913		-3 137 610
Top Entries			17 724					-17 724	
Group Share	0	-2 585 555	0	-434 907	33 951	-1	354 086	-19 166	-2 651 592
Consolidated Shareholder's Equity	0	-2 585 555	0	-434 907	33 951	-1	354 086	-19 166	-2 651 592

CTRL00-ALLCHECKS - CROSSCHECKS SYNTHESIS - LEGAL
ENTITIES STATEMENT

ST_AO.E099 Atos Syntel INC. Actuals December 2025

	E099
BLOCKING CHECKS - PHASE 3	10 832
BS-PL - Deferred Income Tax	10 832

2A10_005S - NET DEBT

ST_AO.E099 Atos Syntel INC. - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	57 963	-19 672	38 291	33 951	33 951	-	-	33 951
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	338		338	299	299	-	-	299
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	338		338	299	299	-	-	299
NDT1130 G/L on disposals of fixed assets	F_CF2						-	-	
NDT1150 Minority interests ans associates	[None]						-	-	
NDT1160 Financial instrument	[None]						-	-	
NDT1170 Financial interest	[None]	-33 697		-33 697	-29 878	-29 878	-	-	-29 878
NDT1175 Interest on lease Liability/Receivable	[None]	98		98	87	87	-	-	87
NDT1180 Tax charge (incl deferred taxes)	[None]	6 118		6 118	5 424	5 424	-	-	5 424
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	30 818	-19 672	11 146	9 883	9 883	-	-	9 883
NDT1210	F_CF1	2 481		2 481	2 200	2 200	6 872	-	9 071
NDT1220	F_CF1	-6 939		-6 939	-6 153	-6 153	-	-	-6 153
NDT1200 Taxes paid	F_CF1	-4 458		-4 458	-3 953	-3 953	6 872	-	2 919
NDT1320 Change in current assets	F_CF2	19 544	-	19 544	17 329	17 329	-576	-	16 753
NDT1340 Change in current liabilities	MVT	-43 594	-	-43 594	-38 653	-38 653	32 365	-	-6 288
NDT1350 Link account	F_CF2						-38 660	-	-38 660
NDT1300 Change in working capital requirement	F_CF2	-24 050	-	-24 050	-21 324	-21 324	-6 872	-	-28 196
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	2 310	-19 672	-17 362	-15 394	-15 394	-	-	-15 394
NDT2111 Purchase of intangible assets	INC	-12		-12	-11	-11	-	-	-11
NDT2112 Purchase of tangible assets	INC	-19		-19	-17	-17	-	-	-17
NDT2114 Amounts due on purchase of I/T assets	F_CF2	0		0	0	0	-	-	0
NDT2116 Right of use	INC	-27		-27	-24	-24	-	-	-24
NDT2117 Lease liability	INC	27		27	24	24	-	-	24
NDT2110 Purchase of intangible & tangible assets	[None]	-32		-32	-28	-28	-	-	-28
NDT2120 Proceeds from disposals of I/T assets	F_CF2						-	-	
NDT2100 NET OPERATING INVESTMENTS	[None]	-32		-32	-28	-28	-	-	-28
NDT2210 Amounts paid for acq and LT investmts	[None]						-	-	
NDT2232 Amounts to receive fr disposal finan inv	[None]	5		5	4	4	-	-	4
NDT2230 Proceeds fr disposal of fin investmts	[None]	5		5	4	4	-	-	4
NDT2200 NET LONG TERM INVESTMENT	[None]	5		5	4	4	-	-	4
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-27		-27	-24	-24	-	-	-24
NDT3100 Common stock issues	[None]						-	-	-
NDT3300 Dividds paid to mino shareholders of sub	F_CF6	-470 992		-470 992	-434 900	-434 900	-	-	-434 900
NDT3600 Net interest paid (incl finance lease)	F_CF2	57 039		57 039	50 575	50 575	-21 085	-	29 490
NDT3605 Interests paid – Lease Liability/Receivable	F_CF2	-98		-98	-87	-87	-	-	-87
NDT3606 Lease expenditure	DEC	-299		-299	-265	-265	-	-	-265
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	-414 349		-414 349	-384 677	-384 677	-21 085	-	-405 762
NDT0000 INC (DEC) IN NET DEBT	[None]	-412 067	-19 672	-431 738	-400 095	-400 095	-21 085	-	-421 180

2A10_005S - NET DEBT

ST_AO.E099 Atos Syntel INC. - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDTOPE Net Debt - Opening	OPE	-1 042 278		-1 042 278	-1 001 629	-1 001 629	-32 483	-	-1 034 112
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	-135 799		-135 799	-120 408	-120 408	-	-	-120 408
NDTREP2 Repayment of Long and Medium term borrowings	DEC						746 014	-	746 014
NDTREP Repayment of Long and Medium term borrowings	[None]	-135 799		-135 799	-120 408	-120 408	746 014	-	625 606
NDTBOR News Borrowings	INC	135 801		135 801	120 409	120 409	-307 312	-	-186 903
NDTLOA New Loans	F_CF2	469 013	-	469 013	415 855	415 855	-417 617	-	-1 761
NDTOTD Increase (Dec) in other debt	MVT	-64 461		-64 461	-57 155	-57 155	-	-	-57 155
NDTCSH Increase (Dec) in CCE	MVT	16 353		16 353	14 500	14 500	-	-	14 500
NDTEXT Net Debt - Echange rate	F_CF5				100 884	100 884	2 890	-	103 774
NDTCLO Net Debt - Closing	CLO	-621 371	-	-621 371	-527 544	-527 544	-8 508	-	-536 052
Net Debt - Closing (calculated)		-621 371	-	-621 371	-527 544	-527 544	-8 508	-	-536 052
Variance		0	-	0	0	0	0	-	-
Check		8 840	-19 672	-10 831	-26 894	-26 894	-	-	-26 894

2A10 201S - OMDA Cash flow

ST_AO.E099 Atos Syntel INC. - Actuals December 2025

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10100 Operating Margin	[None]	[None]		80 376	-	80 376	71 266	71 266	-		71 266
R61000 OPERATING MARGIN	[None]	[None]	+	80 376	-	80 376	71 266	71 266	-		71 266
CF10110 + Depreciation of fixed assets	[None]	[None]		44		44	39	39			39
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-42		-42	-37	-37			-37
68146I Tang Assets - Deprec & Impairment - I	[None]	[None]	-	0		0	0	0			0
68148D Intangible assets - Amort & Impair - D	[None]	[None]	-	-2		-2	-1	-1			-1
CF10120 + Depreciation of right of use	[None]	[None]		294		294	261	261			261
68150 Depreciations and impairment right of use	[None]	[None]	-	-294		-294	-261	-261			-261
CF10130 + Net book value of assets sold/written off	[None]	[None]									
CF10140 +/- Net charge (release) of pension provisions	[None]	[None]									
CF10150 +/- Net charge (release) of provisions	[None]	[None]									
CF10200 Operating Margin before Depreciation and Amortization (OMDA)	[None]	[None]		80 713	-	80 713	71 565	71 565	-		71 565
CF10210 Capital expenditures	[None]	[None]		-32		-32	-28	-28			-28
12130 Software & Licenses	INC	[None]	-	12		12	11	11			11
13115 Hardware	INC	[None]	-	19		19	17	17			17
55070 Payab on acquis tang & intang assets - C	MVT	[None]	+	0		0	0	0			0
CF10220 Lease payments	[None]	[None]		-397		-397	-352	-352			-352
47011 Lease liability Real estate - Non-current	INC	[None]	+	27		27	24	24			24
47011 Lease liability Real estate - Non-current	DEC	[None]	+	-299		-299	-265	-265			-265
60411 Financial interests on lease liability Real estate	[None]	[None]	+	-98		-98	-87	-87			-87
13151 Right of use real estate	INC	[None]	-	27		27	24	24			24
13151 Right of use real estate	DEC	[None]	-	-38		-38	-33	-33			-33
13851 Depreciation right of use real estate	DEC	[None]	-	38		38	33	33			33
CF10230 Change in working capital requirement	[None]	[None]		-24 050	111	-23 939	-21 226	-21 226	31 690		10 464
CF10231 Change in current assets	[None]	[None]		19 544	111	19 655	17 427	17 427	-674		16 753
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	-1 272		-1 272	-1 128	-1 128			-1 128
21120 Transition costs	INC	[None]	-	51		51	45	45			45
21130 Trade Receivables	MVT	[None]	-	-17 053		-17 053	-15 120	-15 120	1 039		-14 081
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	-62		-62	-55	-55	-321		-376
23131 Advance payment	MVT	[None]	-	-66		-66	-59	-59	59		-
23132 State - VAT Receivables	MVT	[None]	-	-21		-21	-19	-19			-19
23133 Other Receivables & Current Assets	MVT	[None]	-	-919		-919	-815	-815	-103		-918
23138 Prepaid Expenses	MVT	[None]	-	-200	-111	-311	-276	-276			-276
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-43 594		-43 594	-38 653	-38 653	32 365		-6 288
51010 Trade Payables	MVT	[None]	+	-30 932		-30 932	-27 426	-27 426	27 149		-276
55020 Trade Receivables-credit notes	MVT	[None]	+	-2 884		-2 884	-2 557	-2 557			-2 557
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	-1 602		-1 602	-1 421	-1 421			-1 421
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	-1 985		-1 985	-1 760	-1 760			-1 760
55050 State - VAT Payable	MVT	[None]	+	-70		-70	-62	-62			-62
55100 Other Current Liabilities	MVT	[None]	+	18		18	16	16			16
55110 Deferred Income	MVT	[None]	+	205		205	181	181			181
55035 Employee Payables - Bonus score card	MVT	[None]	+	650		650	577	577			577
51020 Trade Payables - Invoice not yet received	MVT	[None]	+	-6 994		-6 994	-6 202	-6 202	5 215		-986
CF10234 Change in non current liabilities	[None]	[None]									
CF10300 Operational Cash Flow	[None]	[None]		56 235	111	56 346	49 959	49 959	31 690		81 650
CF10310 Tax paid	[None]	[None]		-4 458		-4 458	-3 953	-3 953	6 872		2 919
52010 Corp Income Tax & Accrued Income Tax	MVT	[None]	+	2 481		2 481	2 200	2 200	6 872		9 071
60903 Withholding Taxes	[None]	[None]	+	0		0	0	0			0
60901 Corporate Income Tax	[None]	[None]	+	-6 939		-6 939	-6 152	-6 152			-6 152
CF10320 Net cost of financial debt paid	[None]	[None]		30 145		30 145	26 728	26 728	-26 878		-150
60405 Other Interest Expenses	[None]	NOFE02	+	-115		-115	-102	-102			-102
60467 Other Financial Expenses	[None]	NOFE02	+	-1		-1	-1	-1			-1
70403 Int income on Cash at Bank-Cash Pooling	[None]	[None]	+	30 261		30 261	26 831	26 831	-26 878		-47
CF10330 Reorganization in other operating income	[None]	[None]		-299		-299	-265	-265			-265
68334 Other oper income related expenses	[None]	RS	+	-299		-299	-265	-265			-265
CF10340 Rationalization & associated costs in other operating income	[None]	[None]									
CF10350 Integration and acquisition costs	[None]	[None]									
CF10360 Other (1)	[None]	[None]		-27 531		-27 531	-24 411	-24 411	26 878		2 467
CF10362 Other OOI (cash)	[None]	[None]		-30 906		-30 906	-27 403	-27 403			-27 403
6LEXC Extraordinary contra account	[None]	AllCustom2	+						-1 776		-1 776
68334 Other oper income related expenses	[None]	[None]	+	-31 205		-31 205	-27 668	-27 668	1 776		-25 892
68334 Other oper income related expenses	[None]	RS	-	-299		-299	-265	-265			-265
CF10363 Other financials (cash)	[None]	[None]		3 375		3 375	2 992	2 992	26 878		29 870
6LFIN Contra-account : Financial operations	[None]	AllCustom2	+						26 878		26 878
70405 Other Interest Income	[None]	NOFI05	+	3 552		3 552	3 149	3 149			3 149
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	-177		-177	-157	-157			-157
CF10364 Net long-term investments	[None]	[None]		5		5	4	4			4
15123 Deposits & Sureties paid	DEC	[None]	-	-5		-5	-4	-4			-4
CF10365 Profit sharing amounts	[None]	[None]									

2A10 201S - OMDA Cash flow

ST_AO.E099 Atos Syntel INC. - Actuals December 2025

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10400 Contributive Cash Flow (CCF)	[None]	[None]		54 095	111	54 206	48 062	48 062	38 562		86 624
CF10410 Intercompany Working Capital (ICW)	[None]	[None]			-111	-111	-98	-98	-38 562		-38 660
272L Link acct for BFR_short term	MVT	[None]	-		111	111	98	98	38 562		38 660
CF10420 GSA & TMF	[None]	[None]		-3 524		-3 524	-3 125	-3 125	-		-3 125
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	-3 524		-3 524	-3 125	-3 125	-		-3 125
CF10430 Offshore netting billing	[None]	[None]		-23 828		-23 828	-21 128	-21 128			-21 128
60361 Offshore netting billing	[None]	[None]	+	-23 828		-23 828	-21 128	-21 128			-21 128
CF10500 Free Cash Flow (FCF)	[None]	[None]		26 743	-	26 743	23 712	23 712	-		23 712
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]									
CF10520 Capital increase & common stock issues	[None]	[None]								-	-
CF10540 Dividends paid	[None]	[None]		-470 992		-470 992	-434 900	-434 900	-		-434 900
31350 Retained Earnings	DIV	[None]	+	-471 000		-471 000	-434 907	-434 907	434 907		-
3130G Consolidated Reserves	DIV	[None]	+						-434 907		-434 907
55090 Dividends to be paid	MVT	[None]	+	8		8	7	7			7
CF10530 Share buy-back & liquidity contract	[None]	[None]									
CF10600 Change in net cash (debt)	[None]	[None]		-444,249	-	-444 249	-411 188	-411 188	-		-411 188
NDTOPE - Opening net cash (debt)				1 042 278	-	1 042 278	1 001 629	1 001 629	32 483	-	1 034 112
NDTOPE - Opening net cash (debt)	OPE	[None]	-	-1 042 278		-1 042 278	-1 001 629	-1 001 629	-32 483		-1 034 112
Change in net debt (calculated)				-420 907	-	-420 907	-373 201	-373 201	-21 085	-	-394 286
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)				-	-	-	-100 884	-100 884	-2 890	-	-103 774
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)	F_CF5	[None]	-				100 884	100 884	2 890		103 774
NDTCL0 - Closing cash (debt)				621 371	-	621 371	527 544	527 544	8 508	-	536 052
NDTCL0 - Closing cash (debt)	CLO	[None]	-	-621 371		-621 371	-527 544	-527 544	-8 508		-536 052
Cash flow unbalancing (calculated vs cash flow)				-23 342	-	-23 342	-37 987	-37 987	21 085	-	-16 902