

**2A01\_010S - BALANCE INCOME STATEMENT BY LEVEL**

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December  
2025

|  | Input          | Total Restated | Translated     | Proportion     | Elimination    | Contribution   | Top Adjustments | Contribution Total |
|--|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|--------------------|
| <b>REVENUE</b>   |                |                |                |                |                |                |                 |                    |
| 60101I Wages & Salaries - I                                    | (1 231)        | (1 231)        | (1 231)        | (1 231)        |                | (1 231)        |                 | (1 231)            |
| 60112I Other incentive wages - I                               | (109)          | (109)          | (109)          | (109)          |                | (109)          |                 | (109)              |
| 60103I Social Exp other than DC plans - I                      | (137)          | (137)          | (137)          | (137)          |                | (137)          |                 | (137)              |
| 60117I Social expenses on bonus scorecard & oth. Inc. I        | (37)           | (37)           | (37)           | (37)           |                | (37)           |                 | (37)               |
| 60121I Commissions (on sales) - I                              | (113)          | (113)          | (113)          | (113)          |                | (113)          |                 | (113)              |
| <b>WSA WAGES AND SALARIES</b>                                  | <b>(1 626)</b> | <b>(1 626)</b> | <b>(1 626)</b> | <b>(1 626)</b> |                | <b>(1 626)</b> |                 | <b>(1 626)</b>     |
| 60105I Pension benefit payment - Unfunded DB plans - I         | (230)          | (230)          | (230)          | (230)          |                | (230)          |                 | (230)              |
| <b>SSCH PENSIONS COSTS</b>                                     | <b>(230)</b>   | <b>(230)</b>   | <b>(230)</b>   | <b>(230)</b>   |                | <b>(230)</b>   |                 | <b>(230)</b>       |
| 60113I Tax Paid on Salaries and Wages - I                      | 0              | 0              | 0              | 0              |                | 0              |                 | 0                  |
| <b>TPS TAX, TRAINING, PROFIT SHARING</b>                       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |                | <b>0</b>       |                 | <b>0</b>           |
| <b>NCPPE NET CHARGE TO PROVISIONS</b>                          |                |                |                |                |                |                |                 |                    |
| <b>PERSONNEL EXPENSES</b>                                      | <b>(1 857)</b> | <b>(1 857)</b> | <b>(1 857)</b> | <b>(1 857)</b> |                | <b>(1 857)</b> |                 | <b>(1 857)</b>     |
| <b>PURCHASE FOR SELLING AND ROYALTIES</b>                      |                |                |                |                |                |                |                 |                    |
| <b>Variation of Inventory</b>                                  |                |                |                |                |                |                |                 |                    |
| 60136I Subcontractors (Time and Material) - I                  | (7)            | (7)            | (7)            | (7)            | 7              | 0              |                 | 0                  |
| 60151I Outsourced Services - I                                 | (21)           | (21)           | (21)           | (21)           |                | (21)           |                 | (21)               |
| <b>SUBCONTRACTED SERVICES - OUTSOURCED SERVICES</b>            | <b>(28)</b>    | <b>(28)</b>    | <b>(28)</b>    | <b>(28)</b>    | <b>7</b>       | <b>(21)</b>    |                 | <b>(21)</b>        |
| <b>PREMISES COSTS</b>  |                |                |                |                |                |                |                 |                    |
| 60181I Maintenance Costs - I                                   | (191)          | (191)          | (191)          | (191)          |                | (191)          |                 | (191)              |
| 60192I Other IT Related Costs - I                              | 0              | 0              | 0              | 0              |                | 0              |                 | 0                  |
| 60261 Reversal Rent (IFRS16)                                   | 159            | 159            | 159            | 159            |                | 159            |                 | 159                |
| <b>MPR MEANS OF PRODUCTION</b>                                 | <b>(32)</b>    | <b>(32)</b>    | <b>(32)</b>    | <b>(32)</b>    |                | <b>(32)</b>    |                 | <b>(32)</b>        |
| 60171I Telecommunication Costs - I                             | (4)            | (4)            | (4)            | (4)            |                | (4)            |                 | (4)                |
| <b>TELECOMMUNICATIONS</b>                                      | <b>(4)</b>     | <b>(4)</b>     | <b>(4)</b>     | <b>(4)</b>     |                | <b>(4)</b>     |                 | <b>(4)</b>         |
| 60131I Travelling Expenses - I                                 | (21)           | (21)           | (21)           | (21)           |                | (21)           |                 | (21)               |
| <b>TRAVELLING EXPENSES</b>                                     | <b>(21)</b>    | <b>(21)</b>    | <b>(21)</b>    | <b>(21)</b>    |                | <b>(21)</b>    |                 | <b>(21)</b>        |
| 60196I Other Taxes and Similar Expenses - I                    | (1)            | (1)            | (1)            | (1)            |                | (1)            |                 | (1)                |
| <b>TAXES, OTHER THAN CORPORATE INCOME TAX</b>                  | <b>(1)</b>     | <b>(1)</b>     | <b>(1)</b>     | <b>(1)</b>     |                | <b>(1)</b>     |                 | <b>(1)</b>         |
| <b>GAINS AND LOSSES ON DISP OF T&amp;I ASSETS</b>              |                |                |                |                |                |                |                 |                    |
| 60191I Insurance Premiums (excl car related) - I               | (19)           | (19)           | (19)           | (19)           |                | (19)           |                 | (19)               |
| 60195I Other External Expenses - I                             | (202)          | (202)          | (202)          | (202)          |                | (202)          |                 | (202)              |
| 60212 Auditors' Fees   | (102)          | (102)          | (102)          | (102)          |                | (102)          |                 | (102)              |
| 70231 Indirect IC Reinvoicing (excluding Global Structure)     | 29             | 29             | 29             | 29             | (29)           |                |                 |                    |
| 60213I Other Professional Fees - I                             | (108)          | (108)          | (108)          | (108)          |                | (108)          |                 | (108)              |
| <b>OTHER OPERATING EXPENSES</b>                                | <b>(402)</b>   | <b>(402)</b>   | <b>(402)</b>   | <b>(402)</b>   | <b>(29)</b>    | <b>(430)</b>   |                 | <b>(430)</b>       |
| 68150 Depreciations and impairment right of use                | (152)          | (152)          | (152)          | (152)          |                | (152)          |                 | (152)              |
| <b>NET DEPRECIATION OF T&amp;I ASSETS</b>                      | <b>(152)</b>   | <b>(152)</b>   | <b>(152)</b>   | <b>(152)</b>   |                | <b>(152)</b>   |                 | <b>(152)</b>       |
| <b>NET DEPRECIATION OF CURRENT ASSETS</b>                      |                |                |                |                |                |                |                 |                    |
| <b>NET CHARGE TO PROVISIONS FOR L&amp;C</b>                    |                |                |                |                |                |                |                 |                    |
| <b>OPERATING EXPENSES</b>                                      | <b>(639)</b>   | <b>(639)</b>   | <b>(639)</b>   | <b>(639)</b>   | <b>(22)</b>    | <b>(661)</b>   |                 | <b>(661)</b>       |
| 6LEXP Contra-account for operating inc&exp                     |                |                |                |                | 22             | 22             |                 | 22                 |
| <b>OPERATING MARGIN</b>  | <b>(2 496)</b> | <b>(2 496)</b> | <b>(2 496)</b> | <b>(2 496)</b> |                | <b>(2 496)</b> |                 | <b>(2 496)</b>     |
| <b>CAPITAL G&amp;L ON DISPOSAL OF ASSETS</b>                   |                |                |                |                |                |                |                 |                    |
| <b>IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS</b>  |                |                |                |                |                |                |                 |                    |
| <b>NET PROFIT(CHARGE)</b>                                      |                |                |                |                |                |                |                 |                    |
| <b>STOCK OPTIONS</b>   |                |                |                |                |                |                |                 |                    |
| <b>OTHER OPERATING INCOME AND EXPENSES</b>                     |                |                |                |                |                |                |                 |                    |
| <b>OPERATING INCOME</b>  | <b>(2 496)</b> | <b>(2 496)</b> | <b>(2 496)</b> | <b>(2 496)</b> |                | <b>(2 496)</b> |                 | <b>(2 496)</b>     |
| 60252 Group Overhead - Structure Costs & GSA                   | 1 308          | 1 308          | 1 308          | 1 308          | (1 308)        |                |                 |                    |
| 6LGOVH Group Overhead - Interco Contra Acc                     |                |                |                |                | 1 308          | 1 308          |                 | 1 308              |
| <b>AGT ALLOCATION OF GSA AND TM FEES</b>                       | <b>1 308</b>   | <b>1 308</b>   | <b>1 308</b>   | <b>1 308</b>   |                | <b>1 308</b>   |                 | <b>1 308</b>       |
| 60361 Offshore netting billing                                 | (1)            | (1)            | (1)            | (1)            |                | (1)            |                 | (1)                |
| <b>ONB OFFSHORE NETTING BILLING</b>                            | <b>(1)</b>     | <b>(1)</b>     | <b>(1)</b>     | <b>(1)</b>     |                | <b>(1)</b>     |                 | <b>(1)</b>         |
| 70402 Interests income on interco curr accts                   | 7 178          | 7 178          | 7 178          | 7 178          | (7 178)        |                |                 |                    |
| 60403 Inter. exp/Bank overdraft - Cash Pooling                 | (7)            | (7)            | (7)            | (7)            |                | (7)            |                 | (7)                |
| 70403 Int income on Cash at Bank-Cash Pooling                  | 22 831         | 22 831         | 22 831         | 22 831         |                | 22 831         |                 | 22 831             |
| 60411 Financial interests on lease liability Real estate       | (4)            | (4)            | (4)            | (4)            |                | (4)            |                 | (4)                |
| <b>GCFD GROSS COST OF FINANCIAL DEBT</b>                       | <b>29 997</b>  | <b>29 997</b>  | <b>29 997</b>  | <b>29 997</b>  | <b>(7 178)</b> | <b>22 819</b>  |                 | <b>22 819</b>      |
| <b>GLDC GAINS &amp; LOSSES ON DISPOSALS OF CASH EQUIVALENT</b> |                |                |                |                |                |                |                 |                    |
| <b>NET COST OF FINANCIAL DEBT</b>                              | <b>29 997</b>  | <b>29 997</b>  | <b>29 997</b>  | <b>29 997</b>  | <b>(7 178)</b> | <b>22 819</b>  |                 | <b>22 819</b>      |
| <b>Other financial income</b>                                  |                |                |                |                |                |                |                 |                    |
| 60467 Other Financial Expenses                                 | (132)          | (132)          | (132)          | (132)          |                | (132)          |                 | (132)              |
| <b>Other financial expense</b>                                 | <b>(132)</b>   | <b>(132)</b>   | <b>(132)</b>   | <b>(132)</b>   |                | <b>(132)</b>   |                 | <b>(132)</b>       |
| 70423 Other foreign exchange Gains                             | 20 899         | 20 899         | 20 899         | 20 899         |                | 20 899         |                 | 20 899             |
| 60423 Other foreign exchange Losses                            | (20 748)       | (20 748)       | (20 748)       | (20 748)       |                | (20 748)       |                 | (20 748)           |

2A01\_010S - BALANCE INCOME STATEMENT BY LEVEL

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December  
2025

|   | Input          | Total Restated | Translated     | Proportion     | Elimination | Contribution   | Top Adjustments | Contribution Total |
|---|----------------|----------------|----------------|----------------|-------------|----------------|-----------------|--------------------|
| FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE    | 151            | 151            | 151            | 151            |             | 151            |                 | 151                |
| DFEX DISCOUNTING FINANCIAL EXPENSES         |                |                |                |                |             |                |                 |                    |
| OTHER FINANCIAL INCOME AND EXPENSES         | 19             | 19             | 19             | 19             |             | 19             |                 | 19                 |
| 6LFIN Contra-account : Financial operations |                |                |                |                | 7 178       | 7 178          |                 | 7 178              |
| <b>NET FINANCIAL INCOME</b>                 | <b>30 016</b>  | <b>30 016</b>  | <b>30 016</b>  | <b>30 016</b>  |             | <b>30 016</b>  |                 | <b>30 016</b>      |
| <b>INCOME BEFORE TAX</b>                    | <b>28 827</b>  | <b>28 827</b>  | <b>28 827</b>  | <b>28 827</b>  |             | <b>28 827</b>  |                 | <b>28 827</b>      |
| <b>DISCONTINUED OPERATIONS</b>              |                |                |                |                |             |                |                 |                    |
| 60901 Corporate Income Tax                  | (4 039)        | (4 039)        | (4 039)        | (4 039)        |             | (4 039)        |                 | (4 039)            |
| <b>CURRENT TAXES</b>                        | <b>(4 039)</b> | <b>(4 039)</b> | <b>(4 039)</b> | <b>(4 039)</b> |             | <b>(4 039)</b> |                 | <b>(4 039)</b>     |
| <b>DEFERRED TAXES</b>                       |                |                |                |                |             |                |                 |                    |
| <b>TAX EXPENSES</b>                         | <b>(4 039)</b> | <b>(4 039)</b> | <b>(4 039)</b> | <b>(4 039)</b> |             | <b>(4 039)</b> |                 | <b>(4 039)</b>     |
| <b>SHARE OF NET INCOME FROM ASSOCIATES</b>  |                |                |                |                |             |                |                 |                    |
| <b>NET INCOME FROM EQUITY</b>               |                |                |                |                |             |                |                 |                    |
| <b>NET INCOME</b>                           | <b>24 788</b>  | <b>24 788</b>  | <b>24 788</b>  | <b>24 788</b>  |             | <b>24 788</b>  |                 | <b>24 788</b>      |
| <b>MINORITY INTERESTS</b>                   |                |                |                |                |             |                |                 |                    |
| <b>NET INCOME GROUP SHARE</b>               | <b>24 788</b>  | <b>24 788</b>  | <b>24 788</b>  | <b>24 788</b>  |             | <b>24 788</b>  |                 | <b>24 788</b>      |

2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December 2025

|   | Input            | Manual Adjustments | Total Restated   | Translated       | Proportion       | Elimination        | Contribution     | Top Adjustments | Contribution Total |
|---|------------------|--------------------|------------------|------------------|------------------|--------------------|------------------|-----------------|--------------------|
| <b>A11000 GOODWILL - NET</b>                                |                  |                    |                  |                  |                  |                    |                  |                 |                    |
| <b>A12000 INTANGIBLE ASSETS</b>                             |                  |                    |                  |                  |                  |                    |                  |                 |                    |
| 13112 Buildings   | 29               |                    | 29               | 29               | 29               |                    | 29               |                 | 29                 |
| 13115 Hardware  | 1                |                    | 1                | 1                | 1                |                    | 1                |                 | 1                  |
| 13116 Furniture and equipment                               | 43               |                    | 43               | 43               | 43               |                    | 43               |                 | 43                 |
| 13151 Right of use real estate                              | 1 588            |                    | 1 588            | 1 588            | 1 588            |                    | 1 588            |                 | 1 588              |
| <b>A13100 TANGIBLE ASSETS - GROSS</b>                       | <b>1 661</b>     |                    | <b>1 661</b>     | <b>1 661</b>     | <b>1 661</b>     |                    | <b>1 661</b>     |                 | <b>1 661</b>       |
| 13812 Depreciation of Buildings                             | (29)             |                    | (29)             | (29)             | (29)             |                    | (29)             |                 | (29)               |
| 13815 Depreciation of Hardware                              | (1)              |                    | (1)              | (1)              | (1)              |                    | (1)              |                 | (1)                |
| 13816 Deprec of Furniture & equipment                       | (43)             |                    | (43)             | (43)             | (43)             |                    | (43)             |                 | (43)               |
| 13851 Depreciation right of use real estate                 | (921)            |                    | (921)            | (921)            | (921)            |                    | (921)            |                 | (921)              |
| <b>A13800 TANGIBLE ASSETS - DEPRE</b>                       | <b>(994)</b>     |                    | <b>(994)</b>     | <b>(994)</b>     | <b>(994)</b>     |                    | <b>(994)</b>     |                 | <b>(994)</b>       |
| <b>A13000 TANGIBLE FIXED ASSETS - NET</b>                   | <b>667</b>       |                    | <b>667</b>       | <b>667</b>       | <b>667</b>       |                    | <b>667</b>       |                 | <b>667</b>         |
| <b>A14000 INVESTMENT IN ASSOCIATES - NET</b>                |                  |                    |                  |                  |                  |                    |                  |                 |                    |
| 15122 Loans to conso cies & associates                      | 330 000          |                    | 330 000          | 330 000          | 330 000          | (330 000)          |                  |                 |                    |
| <b>A15020 RECEIVABLES AND OTHER FIN ASSETS NET</b>          | <b>330 000</b>   |                    | <b>330 000</b>   | <b>330 000</b>   | <b>330 000</b>   | <b>(330 000)</b>   |                  |                 |                    |
| <b>A15000 NON-CURRENT FINANCIAL ASSETS</b>                  | <b>330 000</b>   |                    | <b>330 000</b>   | <b>330 000</b>   | <b>330 000</b>   | <b>(330 000)</b>   |                  |                 |                    |
| 15LP Link acct for investment elim-affiliates               |                  |                    |                  |                  |                  | (141 708)          | (141 708)        |                 | (141 708)          |
| <b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>             |                  |                    |                  |                  |                  | <b>(141 708)</b>   | <b>(141 708)</b> |                 | <b>(141 708)</b>   |
| <b>A16000 DEFERRED TAX ASSETS</b>                           |                  |                    |                  |                  |                  |                    |                  |                 |                    |
| <b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>             |                  |                    |                  |                  |                  |                    |                  |                 |                    |
| <b>A18000 OTHER NON CURRENT ASSETS</b>                      |                  |                    |                  |                  |                  |                    |                  |                 |                    |
| <b>A10000 NON CURRENT ASSETS</b>                            | <b>330 667</b>   |                    | <b>330 667</b>   | <b>330 667</b>   | <b>330 667</b>   | <b>(471 708)</b>   | <b>(141 041)</b> |                 | <b>(141 041)</b>   |
| 21130 Trade Receivables                                     | 108              |                    | 108              | 108              | 108              | (108)              |                  |                 |                    |
| 21140 Trade Receiv - Invoices to be issued                  | 119              |                    | 119              | 119              | 119              | (119)              |                  |                 |                    |
| <b>A21000 TRADE RECEIVABLES - NET</b>                       | <b>227</b>       |                    | <b>227</b>       | <b>227</b>       | <b>227</b>       | <b>(227)</b>       |                  |                 |                    |
| <b>A22000 CURRENT TAX ASSETS</b>                            |                  |                    |                  |                  |                  |                    |                  |                 |                    |
| 23132 State - VAT Receivables                               | 0                |                    | 0                | 0                | 0                |                    | 0                |                 | 0                  |
| 23133 Other Receivables & Current Assets                    | 0                |                    | 0                | 0                | 0                |                    |                  |                 |                    |
| 23141 Accrued Interests                                     | 7 410            | (3 222)            | 4 188            | 4 188            | 4 188            | (6 335)            | (2 146)          |                 | (2 146)            |
| <b>A23030 OTHER RECEIVABLES - NET</b>                       | <b>0</b>         |                    | <b>0</b>         | <b>0</b>         | <b>0</b>         |                    | <b>0</b>         |                 | <b>0</b>           |
| <b>A23000 OTHER CURRENT ASSETS</b>                          | <b>0</b>         |                    | <b>0</b>         | <b>0</b>         | <b>0</b>         |                    | <b>0</b>         |                 | <b>0</b>           |
| <b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>                 |                  |                    |                  |                  |                  |                    |                  |                 |                    |
| <b>A25000 SHORT TERM FINANCIAL ASSETS</b>                   | <b>7 410</b>     | <b>(3 222)</b>     | <b>4 188</b>     | <b>4 188</b>     | <b>4 188</b>     | <b>(6 335)</b>     | <b>(2 146)</b>   |                 | <b>(2 146)</b>     |
| 26011 Intercompany current accounts assets                  | 1 118 272        |                    | 1 118 272        | 1 118 272        | 1 118 272        | (1 118 272)        |                  |                 |                    |
| 26012 Cash at Bank and in Hand                              | 298 237          | 3 225              | 301 462          | 301 462          | 301 462          |                    | 301 462          |                 | 301 462            |
| <b>A26000 CASH AND CASH EQUIVALENT</b>                      | <b>1 416 510</b> | <b>3 225</b>       | <b>1 419 734</b> | <b>1 419 734</b> | <b>1 419 734</b> | <b>(1 118 272)</b> | <b>301 462</b>   |                 | <b>301 462</b>     |
| 27L Link acct for DEBT_long term                            |                  |                    |                  |                  |                  | 53 942             | 53 942           |                 | 53 942             |
| 272L Link acct for BFR_short term                           |                  |                    |                  |                  |                  | 226                | 226              |                 | 226                |
| <b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>              |                  |                    |                  |                  |                  | <b>54 168</b>      | <b>54 168</b>    |                 | <b>54 168</b>      |
| <b>A20000 CURRENT ASSETS</b>                                | <b>1 424 147</b> | <b>3</b>           | <b>1 424 150</b> | <b>1 424 150</b> | <b>1 424 150</b> | <b>(1 070 666)</b> | <b>353 484</b>   |                 | <b>353 484</b>     |
| <b>A00000 TOTAL ASSETS</b>                                  | <b>1 754 814</b> | <b>3</b>           | <b>1 754 817</b> | <b>1 754 817</b> | <b>1 754 817</b> | <b>(1 542 374)</b> | <b>212 443</b>   |                 | <b>212 443</b>     |
| 31340 Other Reserves  | 0                | (25)               | (25)             | (25)             | (25)             | 25                 |                  |                 |                    |
| 31350 Retained Earnings                                     | 317 705          | 85 245             | 402 950          | 402 950          | 402 950          | (402 950)          |                  |                 |                    |
| 3130G Consolidated Reserves                                 |                  |                    |                  |                  |                  | 261 217            | 261 217          |                 | 261 217            |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB | 421              | (405)              | 16               | 16               | 16               | (16)               |                  |                 |                    |
| 3136G Actuarial gains / losses in OCI - DB plans, GP        |                  |                    |                  |                  |                  | 16                 | 16               |                 | 16                 |
| 31411 Cumulative Translation Adjustments                    |                  | (84 812)           | (84 812)         | (84 812)         | (84 812)         | 84 812             |                  |                 |                    |
| 3141GC Trans Reserves - Group part                          |                  |                    |                  |                  |                  | (84 812)           | (84 812)         |                 | (84 812)           |
| 31510 Net Income For The Period                             | 24 788           |                    | 24 788           | 24 788           | 24 788           | (24 788)           |                  |                 |                    |
| 3151G Net Income - Group part                               |                  |                    |                  |                  |                  | 24 788             | 24 788           |                 | 24 788             |
| <b>L31000 SHAREHOLDER'S EQUITY</b>                          | <b>342 915</b>   | <b>3</b>           | <b>342 918</b>   | <b>342 918</b>   | <b>342 918</b>   | <b>(141 708)</b>   | <b>201 210</b>   |                 | <b>201 210</b>     |

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|  | Input            | Manual Adjustments | Total Restated   | Translated       | Proportion       | Elimination        | Contribution   | Top Adjustments | Contribution Total |
|--|------------------|--------------------|------------------|------------------|------------------|--------------------|----------------|-----------------|--------------------|
| <b>L32000 MINORITY INTEREST</b>                      |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>             | <b>342 915</b>   | <b>3</b>           | <b>342 918</b>   | <b>342 918</b>   | <b>342 918</b>   | <b>(141 708)</b>   | <b>201 210</b> |                 | <b>201 210</b>     |
| <b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b> |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L42000 NON CURRENT PROVISIONS</b>                 |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L43000 LONG TERM BORROWINGS</b>                   |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L44000 DEFERRED TAX LIABILITIES</b>               |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>      |                  |                    |                  |                  |                  |                    |                |                 |                    |
| 47011 Lease liability Real estate - Non-current      | 697              |                    | 697              | 697              | 697              |                    | 697            |                 | 697                |
| 47012 Lease liability IT equipment - Non-current     |                  |                    |                  |                  |                  |                    |                |                 |                    |
| 47013 Lease liability Company cars - Non-current     |                  |                    |                  |                  |                  |                    |                |                 |                    |
| 47010 Lease liability Others - Non-current           |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L47000 NON CURRENT LEASE Liability</b>            | <b>697</b>       |                    | <b>697</b>       | <b>697</b>       | <b>697</b>       |                    | <b>697</b>     |                 | <b>697</b>         |
| <b>L46000 OTHER NON CURRENT LIABILITIES</b>          |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L40000 NON CURRENT LIABILITIES</b>                | <b>697</b>       |                    | <b>697</b>       | <b>697</b>       | <b>697</b>       |                    | <b>697</b>     |                 | <b>697</b>         |
| 51010 Trade Payables                                 | (29)             |                    | (29)             | (29)             | (29)             | (1)                | (30)           |                 | (30)               |
| 51020 Trade Payables - Invoice not yet received      | 176              |                    | 176              | 176              | 176              |                    | 176            |                 | 176                |
| <b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>        | <b>147</b>       |                    | <b>147</b>       | <b>147</b>       | <b>147</b>       | <b>(1)</b>         | <b>146</b>     |                 | <b>146</b>         |
| 52010 Corp Income Tax & Accrued Income Tax           | 9 147            |                    | 9 147            | 9 147            | 9 147            |                    | 9 147          |                 | 9 147              |
| <b>L52000 CURRENT TAX</b>                            | <b>9 147</b>     |                    | <b>9 147</b>     | <b>9 147</b>     | <b>9 147</b>     |                    | <b>9 147</b>   |                 | <b>9 147</b>       |
| <b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>          |                  |                    |                  |                  |                  |                    |                |                 |                    |
| 54030 Intercompany cur acct liabilities              | 1 400 665        |                    | 1 400 665        | 1 400 665        | 1 400 665        | (1 400 665)        |                |                 |                    |
| 54040 Overdraft & Cash Facilities                    | 0                |                    | 0                | 0                | 0                |                    | 0              |                 | 0                  |
| 54060 Accrued Interest on Bank Overdraft             | 0                |                    | 0                | 0                | 0                |                    | 0              |                 | 0                  |
| <b>L54000 CURRENT PORTION OF BORROWINGS</b>          | <b>1 400 666</b> |                    | <b>1 400 666</b> | <b>1 400 666</b> | <b>1 400 666</b> | <b>(1 400 665)</b> | <b>1</b>       |                 | <b>1</b>           |
| <b>L57000 Accrued interests ? lease</b>              |                  |                    |                  |                  |                  |                    |                |                 |                    |
| 55030 Employee Payables & Accrued Expenses           | 112              |                    | 112              | 112              | 112              |                    | 112            |                 | 112                |
| 55035 Employee Payables - Bonus score card           | 254              |                    | 254              | 254              | 254              |                    | 254            |                 | 254                |
| 55040 Social Charges, Welfare Liabilities            | 877              |                    | 877              | 877              | 877              |                    | 877            |                 | 877                |
| <b>L55000 OTHER CURRENT LIABILITIES</b>              | <b>1 243</b>     |                    | <b>1 243</b>     | <b>1 243</b>     | <b>1 243</b>     |                    | <b>1 243</b>   |                 | <b>1 243</b>       |
| <b>L58000 CURRENT PROVISIONS</b>                     |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L57500 CURRENT LEASE Liability</b>                |                  |                    |                  |                  |                  |                    |                |                 |                    |
| <b>L50000 CURRENT LIABILITIES</b>                    | <b>1 411 203</b> |                    | <b>1 411 203</b> | <b>1 411 203</b> | <b>1 411 203</b> | <b>(1 400 666)</b> | <b>10 537</b>  |                 | <b>10 537</b>      |
| <b>L00000 TOTAL LIABILITIES</b>                      | <b>1 754 814</b> | <b>3</b>           | <b>1 754 817</b> | <b>1 754 817</b> | <b>1 754 817</b> | <b>(1 542 374)</b> | <b>212 443</b> |                 | <b>212 443</b>     |
| <b>ASSETS - LIABILITIES</b>                          | <b>0</b>         |                    | <b>0</b>         | <b>0</b>         | <b>0</b>         |                    | <b>0</b>       |                 | <b>0</b>           |

**2A04\_005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL**

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December 2025

|   | ERR      | OPE            | APP      | RES           | MVT              | INC            | DEC            | REC      | EXR      | CLO              |
|---|----------|----------------|----------|---------------|------------------|----------------|----------------|----------|----------|------------------|
| 13112 Buildings   |          | 29             |          |               |                  |                |                |          |          | 29               |
| 13115 Hardware  |          | 1              |          |               |                  |                |                |          |          | 1                |
| 13116 Furniture and equipment                               |          | 43             |          |               |                  |                |                |          |          | 43               |
| 13151 Right of use real estate                              |          | 1 561          |          |               |                  | 27             |                |          |          | 1 588            |
| A13100 TANGIBLE ASSETS - GROSS                              |          | 1 634          |          |               |                  | 27             |                |          |          | 1 661            |
| 13812 Depreciation of Buildings                             |          | (29)           |          |               |                  |                |                |          |          | (29)             |
| 13815 Depreciation of Hardware                              |          | (1)            |          |               |                  |                |                |          |          | (1)              |
| 13816 Deprec of Furniture & equipment                       |          | (43)           |          |               |                  |                |                |          |          | (43)             |
| 13851 Depreciation right of use real estate                 |          | (769)          |          |               |                  | (152)          |                |          |          | (921)            |
| A13800 TANGIBLE ASSETS - DEPRE                              |          | (842)          |          |               |                  | (152)          |                |          |          | (994)            |
| <b>A13000 TANGIBLE FIXED ASSETS - NET</b>                   |          | <b>793</b>     |          |               |                  | <b>(125)</b>   |                |          |          | <b>667</b>       |
| 15122 Loans to conso cies & associates                      |          |                |          |               |                  | 330 000        |                |          |          | 330 000          |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET                 |          |                |          |               |                  | 330 000        |                |          |          | 330 000          |
| <b>A15000 NON-CURRENT FINANCIAL ASSETS</b>                  |          |                |          |               |                  | <b>330 000</b> |                |          |          | <b>330 000</b>   |
| <b>A10000 NON CURRENT ASSETS</b>                            |          | <b>793</b>     |          |               |                  | <b>329 875</b> |                |          |          | <b>330 667</b>   |
| 21130 Trade Receivables                                     |          | 104            |          |               | 4                |                |                |          |          | 108              |
| 21140 Trade Receiv - Invoices to be issued                  |          | 49             |          |               | 70               |                |                |          |          | 119              |
| <b>A21000 TRADE RECEIVABLES - NET</b>                       |          | <b>153</b>     |          |               | <b>74</b>        |                |                |          |          | <b>227</b>       |
| 23132 State - VAT Receivables                               |          |                |          |               | 0                |                |                |          |          | 0                |
| 23133 Other Receivables & Current Assets                    |          | (1)            |          |               | 1                |                |                |          |          | 0                |
| A23030 OTHER RECEIVABLES - NET                              |          | (1)            |          |               | 1                |                |                |          |          | 0                |
| <b>A23000 OTHER CURRENT ASSETS</b>                          |          | <b>(1)</b>     |          |               | <b>1</b>         |                |                |          |          | <b>0</b>         |
| 23141 Accrued Interests                                     | 0        | 3 223          |          |               |                  | 9 167          | (4 980)        |          |          | 7 410            |
| <b>A25000 SHORT TERM FINANCIAL ASSETS</b>                   | <b>0</b> | <b>3 223</b>   |          |               |                  | <b>9 167</b>   | <b>(4 980)</b> |          |          | <b>7 410</b>     |
| 26011 Intercompany current accounts assets                  |          | 324 255        |          |               | 794 017          |                |                |          |          | 1 118 272        |
| 26012 Cash at Bank and in Hand                              |          | 3 178          |          |               | 295 060          |                |                |          |          | 298 237          |
| <b>A26000 CASH AND CASH EQUIVALENT</b>                      |          | <b>327 433</b> |          |               | <b>1 089 077</b> |                |                |          |          | <b>1 416 510</b> |
| <b>A20000 CURRENT ASSETS</b>                                | <b>0</b> | <b>330 808</b> |          |               | <b>1 089 152</b> | <b>9 167</b>   | <b>(4 980)</b> |          |          | <b>1 424 147</b> |
| <b>A00000 TOTAL ASSETS</b>                                  | <b>0</b> | <b>331 600</b> |          |               | <b>1 089 152</b> | <b>339 041</b> | <b>(4 980)</b> |          |          | <b>1 754 814</b> |
| 31340 Other Reserves  |          |                |          |               |                  |                |                | 0        |          | 0                |
| 31350 Retained Earnings                                     | (1)      | 284 646        | 33 060   |               |                  |                |                |          |          | 317 705          |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB | 0        | 421            |          |               |                  |                |                |          |          | 421              |
| 31510 Net Income For The Period                             |          | 33 060         | (33 060) | 24 788        |                  |                |                |          |          | 24 788           |
| <b>L31000 SHAREHOLDER'S EQUITY</b>                          | <b>0</b> | <b>318 127</b> |          | <b>24 788</b> |                  |                |                | <b>0</b> |          | <b>342 915</b>   |
| <b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>                    | <b>0</b> | <b>318 127</b> |          | <b>24 788</b> |                  |                |                | <b>0</b> |          | <b>342 915</b>   |
| 47011 Lease liability Real estate - Non-current             | 0        | 796            |          |               |                  | 27             | (130)          |          | 4        | 697              |
| <b>L47000 NON CURRENT LEASE LIABILITY</b>                   | <b>0</b> | <b>796</b>     |          |               |                  | <b>27</b>      | <b>(130)</b>   |          | <b>4</b> | <b>697</b>       |
| <b>L40000 NON CURRENT LIABILITIES</b>                       | <b>0</b> | <b>796</b>     |          |               |                  | <b>27</b>      | <b>(130)</b>   |          | <b>4</b> | <b>697</b>       |
| 51010 Trade Payables  |          | 6              |          |               | (35)             |                |                |          |          | (29)             |
| 51020 Trade Payables - Invoice not yet received             |          | 94             |          |               | 82               |                |                |          |          | 176              |
| <b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>               |          | <b>100</b>     |          |               | <b>47</b>        |                |                |          |          | <b>147</b>       |
| 52010 Corp Income Tax & Accrued Income Tax                  |          | 8 527          |          |               | 620              |                |                |          |          | 9 147            |
| <b>L52000 CURRENT TAX</b>                                   |          | <b>8 527</b>   |          |               | <b>620</b>       |                |                |          |          | <b>9 147</b>     |
| 54030 Intercompany cur acct liabilities                     |          | 1 818          |          |               | 1 398 847        |                |                |          |          | 1 400 665        |
| 54040 Overdraft & Cash Facilities                           |          | 868            |          |               | (867)            |                |                |          |          | 0                |
| 54060 Accrued Interest on Bank Overdraft                    |          | 2              |          |               | (2)              |                |                |          |          | 0                |
| <b>L54000 CURRENT PORTION OF BORROWINGS</b>                 |          | <b>2 688</b>   |          |               | <b>1 397 978</b> |                |                |          |          | <b>1 400 666</b> |

2A04\_005S\_INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December 2025

|  | ERR      | OPE            | APP | RES             | MVT              | INC            | DEC            | REC      | EXR        | CLO              |
|--|----------|----------------|-----|-----------------|------------------|----------------|----------------|----------|------------|------------------|
| 55020 Trade Receivables-credit notes       |          | 288            |     |                 | (288)            |                |                |          |            |                  |
| 55030 Employee Payables & Accrued Expenses |          | 113            |     |                 | 0                |                |                |          |            | 112              |
| 55035 Employee Payables - Bonus score card |          | 141            |     |                 | 113              |                |                |          |            | 254              |
| 55040 Social Charges, Welfare Liabilities  |          | 822            |     |                 | 55               |                |                |          |            | 877              |
| 55050 State - VAT Payable                  |          |                |     |                 | 0                |                |                |          |            |                  |
| <b>L55000 OTHER CURRENT LIABILITIES</b>    |          | <b>1 364</b>   |     |                 | <b>(121)</b>     |                |                |          |            | <b>1 243</b>     |
| <b>L50000 CURRENT LIABILITIES</b>          |          | <b>12 679</b>  |     |                 | <b>1 398 525</b> |                |                |          |            | <b>1 411 203</b> |
| <b>L00000 TOTAL LIABILITIES</b>            | <b>0</b> | <b>331 602</b> |     | <b>24 788</b>   | <b>1 398 525</b> | <b>27</b>      | <b>(130)</b>   | <b>0</b> | <b>4</b>   | <b>1 754 814</b> |
| <b>ASSETS - LIABILITIES</b>                | <b>1</b> | <b>(1)</b>     |     | <b>(24 788)</b> | <b>(309 373)</b> | <b>339 015</b> | <b>(4 850)</b> | <b>0</b> | <b>(4)</b> | <b>0</b>         |

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

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December 2025

|   | ERR      | OPE            | APP      | RES           | MVT              | INC            | DEC            | REC      | EXR | CLO              |
|---|----------|----------------|----------|---------------|------------------|----------------|----------------|----------|-----|------------------|
| <b>A11000 GOODWILL - NET</b>                                |          |                |          |               |                  |                |                |          |     |                  |
| <b>A12000 INTANGIBLE ASSETS</b>                             |          |                |          |               |                  |                |                |          |     |                  |
| 13112 Buildings   |          | 29             |          |               |                  |                |                |          |     | 29               |
| 13115 Hardware  |          | 1              |          |               |                  |                |                |          |     | 1                |
| 13116 Furniture and equipment                               |          | 43             |          |               |                  |                |                |          |     | 43               |
| 13151 Right of use real estate                              |          | 1 561          |          |               |                  | 27             |                |          |     | 1 588            |
| <b>A13100 TANGIBLE ASSETS - GROSS</b>                       |          | <b>1 634</b>   |          |               |                  | <b>27</b>      |                |          |     | <b>1 661</b>     |
| 13812 Depreciation of Buildings                             |          | (29)           |          |               |                  |                |                |          |     | (29)             |
| 13815 Depreciation of Hardware                              |          | (1)            |          |               |                  |                |                |          |     | (1)              |
| 13816 Deprec of Furniture & equipment                       |          | (43)           |          |               |                  |                |                |          |     | (43)             |
| 13851 Depreciation right of use real estate                 |          | (769)          |          |               |                  | (152)          |                |          |     | (921)            |
| <b>A13800 TANGIBLE ASSETS - DEPRE</b>                       |          | <b>(842)</b>   |          |               |                  | <b>(152)</b>   |                |          |     | <b>(994)</b>     |
| <b>A13000 TANGIBLE FIXED ASSETS - NET</b>                   |          | <b>793</b>     |          |               |                  | <b>(125)</b>   |                |          |     | <b>667</b>       |
| <b>A14000 INVESTMENT IN ASSOCIATES - NET</b>                |          |                |          |               |                  |                |                |          |     |                  |
| 15122 Loans to conso cies & associates                      |          |                |          |               |                  | 330 000        |                |          |     | 330 000          |
| <b>A15020 RECEIVABLES AND OTHER FIN ASSETS NET</b>          |          |                |          |               |                  | <b>330 000</b> |                |          |     | <b>330 000</b>   |
| <b>A15000 NON-CURRENT FINANCIAL ASSETS</b>                  |          |                |          |               |                  | <b>330 000</b> |                |          |     | <b>330 000</b>   |
| <b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>             |          |                |          |               |                  |                |                |          |     |                  |
| <b>A16000 DEFERRED TAX ASSETS</b>                           |          |                |          |               |                  |                |                |          |     |                  |
| <b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>             |          |                |          |               |                  |                |                |          |     |                  |
| <b>A18000 OTHER NON CURRENT ASSETS</b>                      |          |                |          |               |                  |                |                |          |     |                  |
| <b>A10000 NON CURRENT ASSETS</b>                            |          | <b>793</b>     |          |               |                  | <b>329 875</b> |                |          |     | <b>330 667</b>   |
| 21130 Trade Receivables                                     |          | 104            |          |               | 4                |                |                |          |     | 108              |
| 21140 Trade Receiv - Invoices to be issued                  |          | 49             |          |               | 70               |                |                |          |     | 119              |
| <b>A21000 TRADE RECEIVABLES - NET</b>                       |          | <b>153</b>     |          |               | <b>74</b>        |                |                |          |     | <b>227</b>       |
| <b>A22000 CURRENT TAX ASSETS</b>                            |          |                |          |               |                  |                |                |          |     |                  |
| 23132 State - VAT Receivables                               |          |                |          |               | 0                |                |                |          |     | 0                |
| 23133 Other Receivables & Current Assets                    |          | (1)            |          |               | 1                |                |                |          |     | 0                |
| <b>A23030 OTHER RECEIVABLES - NET</b>                       |          | <b>(1)</b>     |          |               | <b>1</b>         |                |                |          |     | <b>0</b>         |
| <b>A23000 OTHER CURRENT ASSETS</b>                          |          | <b>(1)</b>     |          |               | <b>1</b>         |                |                |          |     | <b>0</b>         |
| <b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>                 |          |                |          |               |                  |                |                |          |     |                  |
| 23141 Accrued Interests                                     | 0        | 1              |          |               |                  | 9 167          | (4 980)        |          |     | 4 188            |
| <b>A25000 SHORT TERM FINANCIAL ASSETS</b>                   | <b>0</b> | <b>1</b>       |          |               |                  | <b>9 167</b>   | <b>(4 980)</b> |          |     | <b>4 188</b>     |
| 26011 Intercompany current accounts assets                  |          | 324 255        |          |               | 794 017          |                |                |          |     | 1 118 272        |
| 26012 Cash at Bank and in Hand                              |          | 6 402          |          |               | 295 060          |                |                |          |     | 301 462          |
| <b>A26000 CASH AND CASH EQUIVALENT</b>                      |          | <b>330 658</b> |          |               | <b>1 089 077</b> |                |                |          |     | <b>1 419 734</b> |
| <b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>              |          |                |          |               |                  |                |                |          |     |                  |
| <b>A20000 CURRENT ASSETS</b>                                | <b>0</b> | <b>330 811</b> |          |               | <b>1 089 152</b> | <b>9 167</b>   | <b>(4 980)</b> |          |     | <b>1 424 150</b> |
| <b>A00000 TOTAL ASSETS</b>                                  | <b>0</b> | <b>331 603</b> |          |               | <b>1 089 152</b> | <b>339 041</b> | <b>(4 980)</b> |          |     | <b>1 754 817</b> |
| 31340 Other Reserves  |          | (25)           |          |               |                  |                |                | 0        |     | (25)             |
| 31350 Retained Earnings                                     | (1)      | 369 891        | 33 060   |               |                  |                |                |          |     | 402 950          |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB | 0        | 16             |          |               |                  |                |                |          |     | 16               |
| 31411 Cumulative Translation Adjustments                    |          | (84 812)       |          |               |                  |                |                |          |     | (84 812)         |
| 31510 Net Income For The Period                             |          | 33 060         | (33 060) | 24 788        |                  |                |                |          |     | 24 788           |
| <b>L31000 SHAREHOLDER'S EQUITY</b>                          | <b>0</b> | <b>318 130</b> |          | <b>24 788</b> |                  |                |                | <b>0</b> |     | <b>342 918</b>   |
| <b>L32000 MINORITY INTEREST</b>                             |          |                |          |               |                  |                |                |          |     |                  |
| <b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>                    | <b>0</b> | <b>318 130</b> |          | <b>24 788</b> |                  |                |                | <b>0</b> |     | <b>342 918</b>   |
| <b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>        |          |                |          |               |                  |                |                |          |     |                  |
| <b>L42000 NON CURRENT PROVISIONS</b>                        |          |                |          |               |                  |                |                |          |     |                  |
| <b>L43000 LONG TERM BORROWINGS</b>                          |          |                |          |               |                  |                |                |          |     |                  |
| <b>L44000 DEFERRED TAX LIABILITIES</b>                      |          |                |          |               |                  |                |                |          |     |                  |
| <b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>             |          |                |          |               |                  |                |                |          |     |                  |
| <b>L46000 OTHER NON CURRENT LIABILITIES</b>                 |          |                |          |               |                  |                |                |          |     |                  |
| 47011 Lease liability Real estate - Non-current             | 0        | 796            |          |               |                  | 27             | (130)          |          | 4   | 697              |
| 47012 Lease liability IT equipment - Non-current            |          |                |          |               |                  |                |                |          |     |                  |
| 47013 Lease liability Company cars - Non-current            |          |                |          |               |                  |                |                |          |     |                  |
| 47010 Lease liability Others - Non-current                  |          |                |          |               |                  |                |                |          |     |                  |

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

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December 2025

|   | ERR      | OPE            | APP | RES             | MVT              | INC            | DEC            | REC      | EXR        | CLO              |
|---|----------|----------------|-----|-----------------|------------------|----------------|----------------|----------|------------|------------------|
| L47000 NON CURRENT LEASE Liability              | 0        | 796            |     |                 |                  | 27             | (130)          |          | 4          | 697              |
| <b>L40000 NON CURRENT LIABILITIES</b>           | <b>0</b> | <b>796</b>     |     |                 |                  | <b>27</b>      | <b>(130)</b>   |          | <b>4</b>   | <b>697</b>       |
| 51010 Trade Payables                            |          | 6              |     |                 | (35)             |                |                |          |            | (29)             |
| 51020 Trade Payables - Invoice not yet received |          | 94             |     |                 | 82               |                |                |          |            | 176              |
| <b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>   |          | <b>100</b>     |     |                 | <b>47</b>        |                |                |          |            | <b>147</b>       |
| 52010 Corp Income Tax & Accrued Income Tax      |          | 8 527          |     |                 | 620              |                |                |          |            | 9 147            |
| <b>L52000 CURRENT TAX</b>                       |          | <b>8 527</b>   |     |                 | <b>620</b>       |                |                |          |            | <b>9 147</b>     |
| <b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>     |          |                |     |                 |                  |                |                |          |            |                  |
| 54030 Intercompany cur acct liabilities         |          | 1 818          |     |                 | 1 398 847        |                |                |          |            | 1 400 665        |
| 54040 Overdraft & Cash Facilities               |          | 868            |     |                 | (867)            |                |                |          |            | 0                |
| 54060 Accrued Interest on Bank Overdraft        |          | 2              |     |                 | (2)              |                |                |          |            | 0                |
| <b>L54000 CURRENT PORTION OF BORROWINGS</b>     |          | <b>2 688</b>   |     |                 | <b>1 397 978</b> |                |                |          |            | <b>1 400 666</b> |
| 55020 Trade Receivables-credit notes            |          | 288            |     |                 | (288)            |                |                |          |            |                  |
| 55030 Employee Payables & Accrued Expenses      |          | 113            |     |                 | 0                |                |                |          |            | 112              |
| 55035 Employee Payables - Bonus score card      |          | 141            |     |                 | 113              |                |                |          |            | 254              |
| 55040 Social Charges, Welfare Liabilities       |          | 822            |     |                 | 55               |                |                |          |            | 877              |
| 55050 State - VAT Payable                       |          |                |     |                 | 0                |                |                |          |            |                  |
| <b>L55000 OTHER CURRENT LIABILITIES</b>         |          | <b>1 364</b>   |     |                 | <b>(121)</b>     |                |                |          |            | <b>1 243</b>     |
| L57000 Accrued interests ? lease                |          |                |     |                 |                  |                |                |          |            |                  |
| <b>L58000 CURRENT PROVISIONS</b>                |          |                |     |                 |                  |                |                |          |            |                  |
| L57500 CURRENT LEASE Liability                  |          |                |     |                 |                  |                |                |          |            |                  |
| <b>L50000 CURRENT LIABILITIES</b>               |          | <b>12 679</b>  |     |                 | <b>1 398 525</b> |                |                |          |            | <b>1 411 203</b> |
| <b>L00000 TOTAL LIABILITIES</b>                 | <b>0</b> | <b>331 605</b> |     | <b>24 788</b>   | <b>1 398 525</b> | <b>27</b>      | <b>(130)</b>   | <b>0</b> | <b>4</b>   | <b>1 754 817</b> |
| <b>ASSETS - LIABILITIES</b>                     | <b>1</b> | <b>(1)</b>     |     | <b>(24 788)</b> | <b>(309 373)</b> | <b>339 015</b> | <b>(4 850)</b> | <b>0</b> | <b>(4)</b> | <b>0</b>         |

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

TOTAL

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December 2025

|  | ERR | OPE              | APP      | RES           | MVT              | INC            | DEC            | REC | EXR      | CLO              |
|--|-----|------------------|----------|---------------|------------------|----------------|----------------|-----|----------|------------------|
| <b>A11000 GOODWILL - NET</b>                         |     |                  |          |               |                  |                |                |     |          |                  |
| <b>A12000 INTANGIBLE ASSETS</b>                      |     |                  |          |               |                  |                |                |     |          |                  |
| 13112 Buildings                                      |     | 29               |          |               |                  |                |                |     |          | 29               |
| 13115 Hardware                                       |     | 1                |          |               |                  |                |                |     |          | 1                |
| 13116 Furniture and equipment                        |     | 43               |          |               |                  |                |                |     |          | 43               |
| 13151 Right of use real estate                       |     | 1 561            |          |               |                  | 27             |                |     |          | 1 588            |
| <b>A13100 TANGIBLE ASSETS - GROSS</b>                |     | <b>1 634</b>     |          |               |                  | <b>27</b>      |                |     |          | <b>1 661</b>     |
| 13812 Depreciation of Buildings                      |     | (29)             |          |               |                  |                |                |     |          | (29)             |
| 13815 Depreciation of Hardware                       |     | (1)              |          |               |                  |                |                |     |          | (1)              |
| 13816 Deprec of Furniture & equipment                |     | (43)             |          |               |                  |                |                |     |          | (43)             |
| 13851 Depreciation right of use real estate          |     | (769)            |          |               |                  | (152)          |                |     |          | (921)            |
| <b>A13800 TANGIBLE ASSETS - DEPRE</b>                |     | <b>(842)</b>     |          |               |                  | <b>(152)</b>   |                |     |          | <b>(994)</b>     |
| <b>A13000 TANGIBLE FIXED ASSETS - NET</b>            |     | <b>793</b>       |          |               |                  | <b>(125)</b>   |                |     |          | <b>667</b>       |
| <b>A14000 INVESTMENT IN ASSOCIATES - NET</b>         |     |                  |          |               |                  |                |                |     |          |                  |
| <b>A15000 NON-CURRENT FINANCIAL ASSETS</b>           |     |                  |          |               |                  |                |                |     |          |                  |
| 15LP Link acct for investment elim-affiliates        |     | (141 708)        |          |               |                  |                |                |     |          | (141 708)        |
| <b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>      |     | <b>(141 708)</b> |          |               |                  |                |                |     |          | <b>(141 708)</b> |
| <b>A16000 DEFERRED TAX ASSETS</b>                    |     |                  |          |               |                  |                |                |     |          |                  |
| <b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>      |     |                  |          |               |                  |                |                |     |          |                  |
| <b>A18000 OTHER NON CURRENT ASSETS</b>               |     |                  |          |               |                  |                |                |     |          |                  |
| <b>A10000 NON CURRENT ASSETS</b>                     |     | <b>(140 915)</b> |          |               |                  | <b>(125)</b>   |                |     |          | <b>(141 041)</b> |
| <b>A21000 TRADE RECEIVABLES - NET</b>                |     |                  |          |               |                  |                |                |     |          |                  |
| <b>A22000 CURRENT TAX ASSETS</b>                     |     |                  |          |               |                  |                |                |     |          |                  |
| 23132 State - VAT Receivables                        |     |                  |          |               | 0                |                |                |     |          | 0                |
| 23133 Other Receivables & Current Assets             |     | (1)              |          |               | 1                |                |                |     |          |                  |
| 23138 Prepaid Expenses                               |     | (77)             |          |               | 77               |                |                |     |          |                  |
| 23141 Accrued Interests                              | 0   | 1                |          |               |                  | 2 832          | (4 980)        |     |          | (2 146)          |
| <b>A23030 OTHER RECEIVABLES - NET</b>                |     | <b>(78)</b>      |          |               | <b>78</b>        |                |                |     |          | <b>0</b>         |
| <b>A23000 OTHER CURRENT ASSETS</b>                   |     | <b>(78)</b>      |          |               | <b>78</b>        |                |                |     |          | <b>0</b>         |
| <b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>          |     |                  |          |               |                  |                |                |     |          |                  |
| <b>A25000 SHORT TERM FINANCIAL ASSETS</b>            | 0   | 1                |          |               |                  | 2 832          | (4 980)        |     |          | (2 146)          |
| 26012 Cash at Bank and in Hand                       |     | 6 402            |          |               | 295 060          |                |                |     |          | 301 462          |
| <b>A26000 CASH AND CASH EQUIVALENT</b>               |     | <b>6 402</b>     |          |               | <b>295 060</b>   |                |                |     |          | <b>301 462</b>   |
| 27L Link acct for DEBT_long term                     |     | 322 437          |          |               | (604 830)        | 336 335        |                |     |          | 53 942           |
| 272L Link acct for BFR_short term                    |     | (64)             |          |               | 291              |                |                |     |          | 226              |
| <b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>       |     | <b>322 373</b>   |          |               | <b>(604 539)</b> | <b>336 335</b> |                |     |          | <b>54 168</b>    |
| <b>A20000 CURRENT ASSETS</b>                         | 0   | <b>328 698</b>   |          |               | <b>(309 402)</b> | <b>339 167</b> | <b>(4 980)</b> |     |          | <b>353 484</b>   |
| <b>A00000 TOTAL ASSETS</b>                           | 0   | <b>187 783</b>   |          |               | <b>(309 402)</b> | <b>339 041</b> | <b>(4 980)</b> |     |          | <b>212 443</b>   |
| 3130G Consolidated Reserves                          | (1) | 228 158          | 33 060   |               |                  |                |                | 0   |          | 261 217          |
| 3136G Actuarial gains / losses in OCI - DB plans, GP | 0   | 16               |          |               |                  |                |                |     |          | 16               |
| 3141GC Trans Reserves - Group part                   |     | (84 812)         |          |               |                  |                |                |     |          | (84 812)         |
| 3151G Net Income - Group part                        |     | 33 060           | (33 060) | 24 788        |                  |                |                |     |          | 24 788           |
| <b>L31000 SHAREHOLDER'S EQUITY</b>                   | 0   | <b>176 422</b>   |          | <b>24 788</b> |                  |                |                | 0   |          | <b>201 210</b>   |
| <b>L32000 MINORITY INTEREST</b>                      |     |                  |          |               |                  |                |                |     |          |                  |
| <b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>             | 0   | <b>176 422</b>   |          | <b>24 788</b> |                  |                |                | 0   |          | <b>201 210</b>   |
| <b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b> |     |                  |          |               |                  |                |                |     |          |                  |
| <b>L42000 NON CURRENT PROVISIONS</b>                 |     |                  |          |               |                  |                |                |     |          |                  |
| <b>L43000 LONG TERM BORROWINGS</b>                   |     |                  |          |               |                  |                |                |     |          |                  |
| <b>L44000 DEFERRED TAX LIABILITIES</b>               |     |                  |          |               |                  |                |                |     |          |                  |
| <b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>      |     |                  |          |               |                  |                |                |     |          |                  |
| <b>L46000 OTHER NON CURRENT LIABILITIES</b>          |     |                  |          |               |                  |                |                |     |          |                  |
| 47011 Lease liability Real estate - Non-current      | 0   | 796              |          |               |                  | 27             | (130)          |     | 4        | 697              |
| <b>L47000 NON CURRENT LEASE Liability</b>            | 0   | <b>796</b>       |          |               |                  | <b>27</b>      | <b>(130)</b>   |     | <b>4</b> | <b>697</b>       |
| <b>L40000 NON CURRENT LIABILITIES</b>                | 0   | <b>796</b>       |          |               |                  | <b>27</b>      | <b>(130)</b>   |     | <b>4</b> | <b>697</b>       |

2A04\_005S\_CT - BALANCE SHEET BY FLOW - CONTRIBUTION

TOTAL

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|   | ERR      | OPE            | APP | RES             | MVT              | INC            | DEC            | REC      | EXR        | CLO            |
|---|----------|----------------|-----|-----------------|------------------|----------------|----------------|----------|------------|----------------|
| 51010 Trade Payables                            |          | 0              |     |                 | (29)             |                |                |          |            | (30)           |
| 51020 Trade Payables - Invoice not yet received |          | 94             |     |                 | 82               |                |                |          |            | 176            |
| <b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>   |          | <b>94</b>      |     |                 | <b>53</b>        |                |                |          |            | <b>146</b>     |
| 52010 Corp Income Tax & Accrued Income Tax      |          | 8 527          |     |                 | 620              |                |                |          |            | 9 147          |
| <b>L52000 CURRENT TAX</b>                       |          | <b>8 527</b>   |     |                 | <b>620</b>       |                |                |          |            | <b>9 147</b>   |
| <b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>     |          |                |     |                 |                  |                |                |          |            |                |
| 54040 Overdraft & Cash Facilities               |          | 868            |     |                 | (867)            |                |                |          |            | 0              |
| 54060 Accrued Interest on Bank Overdraft        |          | 2              |     |                 | (2)              |                |                |          |            | 0              |
| <b>L54000 CURRENT PORTION OF BORROWINGS</b>     |          | <b>870</b>     |     |                 | <b>(869)</b>     |                |                |          |            | <b>1</b>       |
| 55030 Employee Payables & Accrued Expenses      |          | 113            |     |                 | 0                |                |                |          |            | 112            |
| 55035 Employee Payables - Bonus score card      |          | 141            |     |                 | 113              |                |                |          |            | 254            |
| 55040 Social Charges, Welfare Liabilities       |          | 822            |     |                 | 55               |                |                |          |            | 877            |
| 55050 State - VAT Payable                       |          |                |     |                 | 0                |                |                |          |            |                |
| <b>L55000 OTHER CURRENT LIABILITIES</b>         |          | <b>1 076</b>   |     |                 | <b>167</b>       |                |                |          |            | <b>1 243</b>   |
| <b>L57000 Accrued interests ? lease</b>         |          |                |     |                 |                  |                |                |          |            |                |
| <b>L58000 CURRENT PROVISIONS</b>                |          |                |     |                 |                  |                |                |          |            |                |
| <b>L57500 CURRENT LEASE Liability</b>           |          |                |     |                 |                  |                |                |          |            |                |
| <b>L50000 CURRENT LIABILITIES</b>               |          | <b>10 566</b>  |     |                 | <b>(29)</b>      |                |                |          |            | <b>10 537</b>  |
| <b>L00000 TOTAL LIABILITIES</b>                 | <b>0</b> | <b>187 784</b> |     | <b>24 788</b>   | <b>(29)</b>      | <b>27</b>      | <b>(130)</b>   | <b>0</b> | <b>4</b>   | <b>212 443</b> |
| <b>ASSETS - LIABILITIES</b>                     | <b>1</b> | <b>(1)</b>     |     | <b>(24 788)</b> | <b>(309 373)</b> | <b>339 015</b> | <b>(4 850)</b> | <b>0</b> | <b>(4)</b> | <b>0</b>       |

## 2A07\_005S - SHAREHOLDERS EQUITY

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch Actuals December 2025

|   | ERR      | OPE             | APP     | RES           | REC      | CLO             |
|---|----------|-----------------|---------|---------------|----------|-----------------|
| Other Reserves  |          |                 |         |               | 0        | 0               |
| Retained Earnings   | -1       | 284 646         | 33 060  |               |          | 317 705         |
| Actuarial gains / losses in OCI - DB plans, excl OLTB     | 0        | 421             |         |               |          | 421             |
| Net Income For The Period                                 |          | 33 060          | -33 060 | 24 788        |          | 24 788          |
| <b>Total Shareholder's Equity</b>                         | <b>0</b> | <b>318 127</b>  |         | <b>24 788</b> | <b>0</b> | <b>342 915</b>  |
| Other - Temporary   |          | -739 600        |         |               |          | -739 600        |
| Other - Permanent   |          | 739 711         |         |               |          | 739 711         |
| Deferred tax on Fiscal Differences                        |          | 318             |         |               |          | 318             |
| Deferred tax on Restatements adjustments                  |          | 2               |         |               |          | 2               |
| Exchange rate adjustments - Temporary                     |          | -431            |         |               |          | -431            |
| FX On Hedging Contract - IAS32/39 - Permanent             |          | 3               |         |               |          | 3               |
| <b>Total Restatements - Total Local</b>                   |          | <b>3</b>        |         |               |          | <b>3</b>        |
| <b>Restated Shareholder's Equity</b>                      | <b>0</b> | <b>318 130</b>  |         | <b>24 788</b> | <b>0</b> | <b>342 918</b>  |
| Other Reserves  |          | -25             |         |               | 0        | -25             |
| Retained Earnings   | -1       | 369 891         | 33 060  |               |          | 402 950         |
| Actuarial gains / losses in OCI - DB plans, excl OLTB     | 0        | 16              |         |               |          | 16              |
| Cumulative Translation Adjustments                        |          | -84 812         |         |               |          | -84 812         |
| Net Income For The Period                                 |          | 33 060          | -33 060 | 24 788        |          | 24 788          |
| <b>Translated Shareholder's Equity</b>                    | <b>0</b> | <b>318 130</b>  |         | <b>24 788</b> | <b>0</b> | <b>342 918</b>  |
| Other Reserves  |          | -25             |         |               | 0        | -25             |
| Retained Earnings   | -1       | 369 891         | 33 060  |               |          | 402 950         |
| Actuarial gains / losses in OCI - DB plans, excl OLTB     | 0        | 16              |         |               |          | 16              |
| Cumulative Translation Adjustments                        |          | -84 812         |         |               |          | -84 812         |
| Net Income For The Period                                 |          | 33 060          | -33 060 | 24 788        |          | 24 788          |
| <b>Proportionnal Shareholder's Equity</b>                 | <b>0</b> | <b>318 130</b>  |         | <b>24 788</b> | <b>0</b> | <b>342 918</b>  |
| Elimination of investments                                |          | -141 708        |         |               |          | -141 708        |
| Elimination of investments - E234 - AtosTelco Services BV |          | -141 708        |         |               |          | -141 708        |
| <b>Total Elim Shareholder's Equity</b>                    |          | <b>-141 708</b> |         |               |          | <b>-141 708</b> |
| Group Share   | 0        | 176 422         |         | 24 788        | 0        | 201 210         |
| <b>Consolidated Shareholder's Equity</b>                  | <b>0</b> | <b>176 422</b>  |         | <b>24 788</b> | <b>0</b> | <b>201 210</b>  |

## 2A10\_005S - NET DEBT

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch - Actuals December 2025

|   |               | Input         | Manual Adjustments | Total Restated | Translated    | Proportion    | Elimination  | Top Adjustments | Contribution  |
|---|---------------|---------------|--------------------|----------------|---------------|---------------|--------------|-----------------|---------------|
| <b>NDT1110 NET INCOME - GROUP</b>                       | <b>RES</b>    | <b>24 788</b> | -                  | <b>24 788</b>  | <b>24 788</b> | <b>24 788</b> | -            | -               | <b>24 788</b> |
| NDT1121 Depr of fixed assets (Imp-Reversal)             | [None]        | 152           |                    | 152            | 152           | 152           | -            | -               | 152           |
| <b>NDT1120 TOTAL DEPRECIATION &amp; PROVISION</b>       | <b>[None]</b> | <b>152</b>    |                    | <b>152</b>     | <b>152</b>    | <b>152</b>    | -            | -               | <b>152</b>    |
| NDT1130 G/L on disposals of fixed assets                | F_CF2         |               |                    |                |               |               | -            | -               |               |
| NDT1150 Minority interests ans associates               | [None]        |               |                    |                |               |               | -            | -               |               |
| NDT1160 Financial instrument                            | [None]        |               |                    |                |               |               | -            | -               |               |
| NDT1170 Financial interest                              | [None]        | -30 001       |                    | -30 001        | -30 001       | -30 001       | -            | -               | -30 001       |
| NDT1175 Interest on lease Liability/Receivable          | [None]        | 4             |                    | 4              | 4             | 4             | -            | -               | 4             |
| NDT1180 Tax charge (incl deferred taxes)                | [None]        | 4 039         | -                  | 4 039          | 4 039         | 4 039         | -            | -               | 4 039         |
| <b>NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX</b> | <b>[None]</b> | <b>-1 018</b> | -                  | <b>-1 018</b>  | <b>-1 018</b> | <b>-1 018</b> | -            | -               | <b>-1 018</b> |
| NDT1210   | F_CF1         | 620           | -                  | 620            | 620           | 620           | -            | -               | 620           |
| NDT1220   | F_CF1         | -4 039        |                    | -4 039         | -4 039        | -4 039        | -            | -               | -4 039        |
| <b>NDT1200 Taxes paid</b>                               | <b>F_CF1</b>  | <b>-3 419</b> | -                  | <b>-3 419</b>  | <b>-3 419</b> | <b>-3 419</b> | -            | -               | <b>-3 419</b> |
| NDT1320 Change in current assets                        | F_CF2         | -75           |                    | -75            | -75           | -75           | -3           | -               | -78           |
| NDT1340 Change in current liabilities                   | MVT           | -73           |                    | -73            | -73           | -73           | 293          | -               | 220           |
| NDT1350 Link account                                    | F_CF2         |               |                    |                |               |               | -291         | -               | -291          |
| <b>NDT1300 Change in working capital requirement</b>    | <b>F_CF2</b>  | <b>-148</b>   |                    | <b>-148</b>    | <b>-148</b>   | <b>-148</b>   | -            | -               | <b>-148</b>   |
| <b>NDT1000 NET DEBT FROM (USED IN) OPERATING ACT</b>    | <b>[None]</b> | <b>-4 585</b> | -                  | <b>-4 585</b>  | <b>-4 585</b> | <b>-4 585</b> | -            | -               | <b>-4 585</b> |
| NDT2116 Right of use                                    | INC           | -27           |                    | -27            | -27           | -27           | -            | -               | -27           |
| NDT2117 Lease liability                                 | INC           | 27            |                    | 27             | 27            | 27            | -            | -               | 27            |
| NDT2110 Purchase of intangible & tangible assets        | [None]        | -             |                    | -              | -             | -             | -            | -               | -             |
| NDT2120 Proceeds from disposals of I/T assets           | F_CF2         |               |                    |                |               |               | -            | -               |               |
| <b>NDT2100 NET OPERATING INVESTMENTS</b>                | <b>[None]</b> | <b>-</b>      |                    | <b>-</b>       | <b>-</b>      | <b>-</b>      | -            | -               | <b>-</b>      |
| NDT2210 Amounts paid for acq and LT investmts           | [None]        |               |                    |                |               |               | -            | -               |               |
| NDT2232 Amounts to receive fr disposal finan inv        | [None]        |               |                    |                |               |               | -            | -               |               |
| NDT2230 Proceeds fr disposal of fin investmts           | [None]        |               |                    |                |               |               | -            | -               |               |
| <b>NDT2200 NET LONG TERM INVESTMENT</b>                 | <b>[None]</b> | <b>-</b>      |                    | <b>-</b>       | <b>-</b>      | <b>-</b>      | -            | -               | <b>-</b>      |
| <b>NDT2000 NET DEBT FROM (USED IN) INVESTING ACT</b>    | <b>[None]</b> | <b>-</b>      |                    | <b>-</b>       | <b>-</b>      | <b>-</b>      | -            | -               | <b>-</b>      |
| NDT3100 Common stock issues                             | [None]        |               |                    |                |               |               | -            | -               |               |
| NDT3600 Net interest paid (incl finance lease)          | F_CF2         | 25 815        |                    | 25 815         | 25 815        | 25 815        | 6 335        | -               | 32 149        |
| NDT3605 Interests paid – Lease Liability/Receivable     | F_CF2         | -4            |                    | -4             | -4            | -4            | -            | -               | -4            |
| NDT3606 Lease expenditure                               | DEC           | -130          |                    | -130           | -130          | -130          | -            | -               | -130          |
| <b>NDT3000 NET DEBT FROM (USED IN) FINANCING ACT</b>    | <b>[None]</b> | <b>25 680</b> |                    | <b>25 680</b>  | <b>25 680</b> | <b>25 680</b> | <b>6 335</b> | -               | <b>32 015</b> |
| <b>NDT0000 INC (DEC) IN NET DEBT</b>                    | <b>[None]</b> | <b>21 095</b> | -                  | <b>21 095</b>  | <b>21 095</b> | <b>21 095</b> | <b>6 335</b> | -               | <b>27 430</b> |

## 2A10\_005S - NET DEBT

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch - Actuals December 2025

|  |               | Input           | Manual Adjustments | Total Restated  | Translated      | Proportion      | Elimination   | Top Adjustments | Contribution    |
|--|---------------|-----------------|--------------------|-----------------|-----------------|-----------------|---------------|-----------------|-----------------|
| <b>NDTOPE Net Debt - Opening</b>                           | <b>OPE</b>    | <b>-324 745</b> | <b>-3 225</b>      | <b>-327 970</b> | <b>-327 970</b> | <b>-327 970</b> | <b>0</b>      | -               | <b>-327 970</b> |
| NDTREP1 Repayment of Long and Medium term borrowings       | F_CF10        | -869            |                    | -869            | -869            | -869            | -             | -               | -869            |
| <b>NDTREP Repayment of Long and Medium term borrowings</b> | <b>[None]</b> | <b>-869</b>     |                    | <b>-869</b>     | <b>-869</b>     | <b>-869</b>     | -             | -               | <b>-869</b>     |
| NDTBOR News Borrowings                                     | INC           |                 |                    |                 |                 |                 | -336 335      | -               | -336 335        |
| NDTLOA New Loans   | F_CF2         | -330 000        |                    | -330 000        | -330 000        | -330 000        | 330 000       | -               | -               |
| NDTOTD Increase (Dec) in other debt                        | MVT           | 604 830         |                    | 604 830         | 604 830         | 604 830         | -             | -               | 604 830         |
| NDTCSH Increase (Dec) in CCE                               | MVT           | -295 060        |                    | -295 060        | -295 060        | -295 060        | -             | -               | -295 060        |
| <b>NDTCLO Net Debt - Closing</b>                           | <b>CLO</b>    | <b>-345 844</b> | <b>-3 225</b>      | <b>-349 068</b> | <b>-349 068</b> | <b>-349 068</b> | <b>-6 335</b> | -               | <b>-355 403</b> |
| Net Debt - Closing (calculated)                            |               | -345 844        | -3 225             | -349 068        | -349 068        | -349 068        | -6 335        | -               | -355 403        |
| Variance   |               | -               | -                  | -               | -               | -               | -             | -               | -               |
| Check  |               | -4              | -                  | -4              | -4              | -4              | -             | -               | -4              |

## 2A10 201S - OMDA Cash flow

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch - Actuals December 2025

|   | Custom1 | Custom2    | Sign | Input    | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Top Adjustments | Contribution |
|---|---------|------------|------|----------|--------------------|----------------|------------|------------|-------------|-----------------|--------------|
| <b>CF10100 Operating Margin</b>   | [None]  | [None]     |      | -2 496   |                    | -2 496         | -2 496     | -2 496     | -           |                 | -2 496       |
| R61000 OPERATING MARGIN   | [None]  | [None]     | +    | -2 496   |                    | -2 496         | -2 496     | -2 496     | -           |                 | -2 496       |
| <b>CF10110 + Depreciation of fixed assets</b>                                   | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10120 + Depreciation of right of use</b>                                   | [None]  | [None]     |      | 152      |                    | 152            | 152        | 152        |             |                 | 152          |
| 68150 Depreciations and impairment right of use                                 | [None]  | [None]     | -    | -152     |                    | -152           | -152       | -152       |             |                 | -152         |
| <b>CF10130 + Net book value of assets sold/written off</b>                      | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10140 +/- Net charge (release) of pension provisions</b>                   | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10150 +/- Net charge (release) of provisions</b>                           | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10200 Operating Margin before Depreciation and Amortization (OMDA)</b>     | [None]  | [None]     |      | -2 344   |                    | -2 344         | -2 344     | -2 344     | -           |                 | -2 344       |
| <b>CF10210 Capital expenditures</b>   | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10220 Lease payments</b>   | [None]  | [None]     |      | -135     |                    | -135           | -135       | -135       |             |                 | -135         |
| 47011 Lease liability Real estate - Non-current                                 | INC     | [None]     | +    | 27       |                    | 27             | 27         | 27         |             |                 | 27           |
| 47011 Lease liability Real estate - Non-current                                 | DEC     | [None]     | +    | -130     |                    | -130           | -130       | -130       |             |                 | -130         |
| 60411 Financial interests on lease liability Real estate                        | [None]  | [None]     | +    | -4       |                    | -4             | -4         | -4         |             |                 | -4           |
| 13151 Right of use real estate  | INC     | [None]     | -    | 27       |                    | 27             | 27         | 27         |             |                 | 27           |
| <b>CF10230 Change in working capital requirement</b>                            | [None]  | [None]     |      | -148     |                    | -148           | -148       | -148       | 291         |                 | 142          |
| CF10231 Change in current assets  | [None]  | [None]     |      | -75      |                    | -75            | -75        | -75        | -3          |                 | -78          |
| 21130 Trade Receivables   | MVT     | [None]     | -    | 4        |                    | 4              | 4          | 4          | -4          |                 | -            |
| 21140 Trade Receiv - Invoices to be issued                                      | MVT     | [None]     | -    | 70       |                    | 70             | 70         | 70         | -70         |                 | -            |
| 23132 State - VAT Receivables   | MVT     | [None]     | -    | 0        |                    | 0              | 0          | 0          |             |                 | 0            |
| 23133 Other Receivables & Current Assets  | MVT     | [None]     | -    | 1        |                    | 1              | 1          | 1          |             |                 | 1            |
| 23138 Prepaid Expenses  | MVT     | [None]     | -    | -        |                    | -              | -          | -          | 77          |                 | 77           |
| CF10232 Change in non current assets  | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| CF10233 Change in current liabilities   | [None]  | [None]     |      | -73      |                    | -73            | -73        | -73        | 293         |                 | 220          |
| 51010 Trade Payables  | MVT     | [None]     | +    | -35      |                    | -35            | -35        | -35        | 5           |                 | -29          |
| 55020 Trade Receivables-credit notes  | MVT     | [None]     | +    | -288     |                    | -288           | -288       | -288       | 288         |                 | -            |
| 55030 Employee Payables & Accrued Expenses                                      | MVT     | [None]     | +    | 0        |                    | 0              | 0          | 0          |             |                 | 0            |
| 55040 Social Charges, Welfare Liabilities                                       | MVT     | [None]     | +    | 55       |                    | 55             | 55         | 55         |             |                 | 55           |
| 55050 State - VAT Payable   | MVT     | [None]     | +    | 0        |                    | 0              | 0          | 0          |             |                 | 0            |
| 55035 Employee Payables - Bonus score card                                      | MVT     | [None]     | +    | 113      |                    | 113            | 113        | 113        |             |                 | 113          |
| 51020 Trade Payables - Invoice not yet received                                 | MVT     | [None]     | +    | 82       |                    | 82             | 82         | 82         | -           |                 | 82           |
| CF10234 Change in non current liabilities                                       | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10300 Operational Cash Flow</b>  | [None]  | [None]     |      | -2 627   |                    | -2 627         | -2 627     | -2 627     | 291         |                 | -2 336       |
| <b>CF10310 Tax paid</b>   | [None]  | [None]     |      | -3 419   |                    | -3 419         | -3 419     | -3 419     |             |                 | -3 419       |
| 52010 Corp Income Tax & Accrued Income Tax                                      | MVT     | [None]     | +    | 620      |                    | 620            | 620        | 620        |             |                 | 620          |
| 60901 Corporate Income Tax  | [None]  | [None]     | +    | -4 039   |                    | -4 039         | -4 039     | -4 039     |             |                 | -4 039       |
| <b>CF10320 Net cost of financial debt paid</b>                                  | [None]  | [None]     |      | 30 001   |                    | 30 001         | 30 001     | 30 001     | -7 178      |                 | 22 824       |
| 70402 Interests income on interco curr accts                                    | [None]  | [None]     | +    | 7 178    |                    | 7 178          | 7 178      | 7 178      | -7 178      |                 | -            |
| 60403 Inter. exp/Bank overdraft - Cash Pooling                                  | [None]  | [None]     | +    | -7       |                    | -7             | -7         | -7         |             |                 | -7           |
| 70403 Int income on Cash at Bank-Cash Pooling                                   | [None]  | [None]     | +    | 22 831   |                    | 22 831         | 22 831     | 22 831     |             |                 | 22 831       |
| <b>CF10330 Reorganization in other operating income</b>                         | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <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]     |      | 19       |                    | 19             | 19         | 19         | 7 178       |                 | 7 197        |
| CF10362 Other OOI (cash)  | [None]  | [None]     |      | -        |                    | -              | -          | -          |             |                 | -            |
| CF10363 Other financials (cash)   | [None]  | [None]     |      | 19       |                    | 19             | 19         | 19         | 7 178       |                 | 7 197        |
| 6LFIN Contra-account : Financial operations                                     | [None]  | AllCustom2 | +    |          |                    |                |            |            | 7 178       |                 | 7 178        |
| 60467 Other Financial Expenses  | [None]  | NOFE06     | +    | -132     |                    | -132           | -132       | -132       |             |                 | -132         |
| R72000 FOREIGN EXCHANGE GAINS AND LOSSES  | [None]  | [None]     | +    | 151      |                    | 151            | 151        | 151        |             |                 | 151          |
| CF10364 Net long-term investments   | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| CF10365 Profit sharing amounts  | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10400 Contributive Cash Flow (CCF)</b>                                     | [None]  | [None]     |      | 23 974   |                    | 23 974         | 23 974     | 23 974     | 291         |                 | 24 265       |
| <b>CF10410 Intercompany Working Capital (ICW)</b>                               | [None]  | [None]     |      |          |                    |                |            |            | -291        |                 | -291         |
| 272L Link acct for BFR_short term   | MVT     | [None]     | -    |          |                    |                |            |            | 291         |                 | 291          |
| <b>CF10420 GSA &amp; TMF</b>  | [None]  | [None]     |      | 1 308    |                    | 1 308          | 1 308      | 1 308      |             |                 | 1 308        |
| R63000 ALLOCATION OF GSA COSTS AND TM FEES                                      | [None]  | [None]     | +    | 1 308    |                    | 1 308          | 1 308      | 1 308      |             |                 | 1 308        |
| <b>CF10430 Offshore netting billing</b>   | [None]  | [None]     |      | -1       |                    | -1             | -1         | -1         |             |                 | -1           |
| 60361 Offshore netting billing  | [None]  | [None]     | +    | -1       |                    | -1             | -1         | -1         |             |                 | -1           |
| <b>CF10500 Free Cash Flow (FCF)</b>   | [None]  | [None]     |      | 25 282   |                    | 25 282         | 25 282     | 25 282     |             |                 | 25 282       |
| 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>                       | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10540 Dividends paid</b>   | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10530 Share buy-back &amp; liquidity contract</b>                          | [None]  | [None]     |      |          |                    |                |            |            |             |                 |              |
| <b>CF10600 Change in net cash (debt)</b>  | [None]  | [None]     |      | 25 282   |                    | 25 282         | 25 282     | 25 282     |             |                 | 25 282       |
| <b>NDTOPE - Opening net cash (debt)</b>   | [None]  | [None]     |      | 324 745  | 3 225              | 327 970        | 327 970    | 327 970    | 0           |                 | 327 970      |
| NDTOPE - Opening net cash (debt)  | OPE     | [None]     | -    | -324 745 | -3 225             | -327 970       | -327 970   | -327 970   | 0           |                 | -327 970     |

## 2A10 201S - OMDA Cash flow

ST\_AO.E362 Eviden Telco Services B.V, Swiss Branch - Actuals December 2025

|  | Custom1 | Custom2 | Sign | Input    | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Top Adjustments | Contribution |
|--|---------|---------|------|----------|--------------------|----------------|------------|------------|-------------|-----------------|--------------|
| <b>Change in net debt (calculated)</b>                 |         |         |      | 21 099   | -                  | 21 099         | 21 099     | 21 099     | 6 335       | -               | 27 433       |
| <b>NDTCLO - Closing cash (debt)</b>                    |         |         |      | 345 844  | 3 225              | 349 068        | 349 068    | 349 068    | 6 335       | -               | 355 403      |
| NDTCLO - Closing cash (debt)                           | CLO     | [None]  | -    | -345 844 | -3 225             | -349 068       | -349 068   | -349 068   | -6 335      | -               | -355 403     |
| <b>Cash flow unbalancing (calculated vs cash flow)</b> |         |         |      | 4 183    | -                  | 4 183          | 4 183      | 4 183      | -6 335      | -               | -2 152       |