

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Contribution | Top Adjustments | Contribution Total |
|---|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|
| 7000 Sales of Services | 636 706 | | 636 706 | 564 542 | 564 542 | (98 818) | 465 724 | | 465 724 |
| 70003 Sales of Hardware | 13 455 | | 13 455 | 11 930 | 11 930 | (12) | 11 918 | | 11 918 |
| 70007 Pass Through Sales Revenues | 1 844 | | 1 844 | 1 635 | 1 635 | | 1 635 | | 1 635 |
| 70008 Extra Sales | 4 749 | | 4 749 | 4 210 | 4 210 | (2 060) | 2 151 | | 2 151 |
| 70015 Sales of own Hardware | 250 | | 250 | 222 | 222 | | 222 | | 222 |
| REVENUE | 657 004 | | 657 004 | 582 539 | 582 539 | (100 890) | 481 649 | | 481 649 |
| 60101D Wages and Salaries - D | (137 774) | | (137 774) | (122 159) | (122 159) | 500 | (121 658) | | (121 658) |
| 60101I Wages & Salaries - I | (21 691) | | (21 691) | (19 232) | (19 232) | (5 872) | (25 104) | | (25 104) |
| 60102D Bonus score card - D | (1 403) | | (1 403) | (1 244) | (1 244) | | (1 244) | | (1 244) |
| 60102I Bonus score card - I | (3 910) | | (3 910) | (3 467) | (3 467) | | (3 467) | | (3 467) |
| 60112D Other incentive wages (discretionary) - D | (410) | | (410) | (364) | (364) | | (364) | | (364) |
| 60112I Other incentive wages - I | (1 295) | | (1 295) | (1 149) | (1 149) | | (1 149) | | (1 149) |
| 60103D Social Expenses other than DC Plans - D | (24 774) | | (24 774) | (21 966) | (21 966) | | (21 966) | | (21 966) |
| 60103I Social Exp other than DC plans - I | (4 791) | | (4 791) | (4 248) | (4 248) | | (4 248) | | (4 248) |
| 60121D Commissions (on sales) - D | (22) | | (22) | (20) | (20) | | (20) | | (20) |
| 60121I Commissions (on sales) - I | (1 432) | | (1 432) | (1 269) | (1 269) | (781) | (2 051) | | (2 051) |
| 60122D Termination payments - D | (225) | | (225) | (199) | (199) | | (199) | | (199) |
| 60123D Overtime - D | (1 387) | | (1 387) | (1 229) | (1 229) | | (1 229) | | (1 229) |
| 60123I Overtime - I | (2) | | (2) | (2) | (2) | | (2) | | (2) |
| WSA WAGES AND SALARIES | (199 115) | | (199 115) | (176 548) | (176 548) | (6 152) | (182 700) | | (182 700) |
| SSCH PENSIONS COSTS | | | | | | | | | |
| 60114D Staff Training Costs - D | (410) | | (410) | (364) | (364) | 190 | (174) | | (174) |
| 60114I Staff Training Costs - I | (55) | | (55) | (49) | (49) | 131 | 82 | | 82 |
| TPS TAX, TRAINING, PROFIT SHARING | (465) | | (465) | (413) | (413) | 321 | (92) | | (92) |
| NCPPE NET CHARGE TO PROVISIONS | | | | | | | | | |
| PERSONNEL EXPENSES | (199 581) | | (199 581) | (176 960) | (176 960) | (5 832) | (182 792) | | (182 792) |
| 60001 Hardware - Purchases for Selling | (11 947) | | (11 947) | (10 593) | (10 593) | 160 | (10 433) | | (10 433) |
| 60003 Software - Purchases for Selling | 336 | | 336 | 298 | 298 | 157 | 455 | | 455 |
| 60014 Variation of finished goods inventories | (137) | | (137) | (122) | (122) | 19 | (102) | | (102) |
| CACOGS Contra-account COGS | | | | | | (19) | (19) | | (19) |
| PURCHASE FOR SELLING AND ROYALTIES | (11 748) | | (11 748) | (10 417) | (10 417) | 316 | (10 100) | | (10 100) |
| Variation of Inventory | | | | | | | | | |
| 60136D Subcontractors (Time & Material)-D | (103 760) | | (103 760) | (92 000) | (92 000) | 80 270 | (11 730) | | (11 730) |
| 60136I Subcontractors (Time and Material) - I | (1 082) | | (1 082) | (959) | (959) | 943 | (16) | | (16) |
| 60141D Subcontractors (Fixed Price)-D | (6 407) | | (6 407) | (5 681) | (5 681) | 3 544 | (2 137) | | (2 137) |
| 60141I Subcontractors (Fixed Price) - I | (370) | | (370) | (328) | (328) | 328 | | | |
| 60151D Outsourced Services - D | (68 247) | | (68 247) | (60 512) | (60 512) | 18 535 | (41 977) | | (41 977) |
| 60151I Outsourced Services - I | 2 928 | | 2 928 | 2 596 | 2 596 | 18 | 2 614 | | 2 614 |
| 60154D Global Recharges - D | (19 993) | | (19 993) | (17 727) | (17 727) | 17 727 | | | |
| SUBCONTRACTED SERVICES - OUTSOURCED SERVICES | (196 932) | | (196 932) | (174 611) | (174 611) | 121 365 | (53 247) | | (53 247) |
| 60194D Other Real Estate Costs - D | (171) | | (171) | (151) | (151) | | (151) | | (151) |
| 60194I Other Real Estate Costs - I | (139) | | (139) | (123) | (123) | | (123) | | (123) |
| PREMISES COSTS | (310) | | (310) | (274) | (274) | | (274) | | (274) |
| 60181D Maintenance Costs - D | (30 005) | | (30 005) | (26 604) | (26 604) | 958 | (25 647) | | (25 647) |
| 60181I Maintenance Costs - I | (2 014) | | (2 014) | (1 786) | (1 786) | (35) | (1 821) | | (1 821) |
| 60192D Other IT Related Costs - D | (1 893) | | (1 893) | (1 678) | (1 678) | 654 | (1 025) | | (1 025) |
| 60192I Other IT Related Costs - I | (1) | | (1) | (1) | (1) | | (1) | | (1) |
| 60161D Rent- D | (4 512) | | (4 512) | (4 000) | (4 000) | | (4 000) | | (4 000) |
| 60161I Rent - I | 17 | | 17 | 15 | 15 | (66) | (51) | | (51) |
| 60261 Reversal Rent (IFRS16) | 5 082 | | 5 082 | 4 506 | 4 506 | | 4 506 | | 4 506 |
| 60163D IT Equipment Lease- D | (11 706) | | (11 706) | (10 380) | (10 380) | (13) | (10 392) | | (10 392) |
| 60263 Reversal IT equipment (IFRS16) | 13 310 | | 13 310 | 11 801 | 11 801 | | 11 801 | | 11 801 |
| 60164D Software Licenses- D | (39 843) | | (39 843) | (35 327) | (35 327) | 480 | (34 847) | | (34 847) |
| 60164I Software Licenses- I | (181) | | (181) | (160) | (160) | 52 | (109) | | (109) |
| MPR MEANS OF PRODUCTION | (71 746) | | (71 746) | (63 614) | (63 614) | 2 029 | (61 585) | | (61 585) |
| 60171D Telecommunication Costs - D | (8 968) | | (8 968) | (7 952) | (7 952) | (89) | (8 041) | | (8 041) |
| 60171I Telecommunication Costs - I | (121) | | (121) | (107) | (107) | | (107) | | (107) |
| TELECOMMUNICATIONS | (9 089) | | (9 089) | (8 059) | (8 059) | (89) | (8 148) | | (8 148) |
| 60131D Travelling Expenses - D | (631) | | (631) | (559) | (559) | 625 | 66 | | 66 |
| 60131I Travelling Expenses - I | (776) | | (776) | (688) | (688) | (174) | (862) | | (862) |
| TRAVELLING EXPENSES | (1 407) | | (1 407) | (1 247) | (1 247) | 451 | (796) | | (796) |
| 60196D Other Taxes and Similar Expenses - D | 1 432 | | 1 432 | 1 270 | 1 270 | (4) | 1 266 | | 1 266 |
| 60196I Other Taxes and Similar Expenses - I | (221) | | (221) | (196) | (196) | | (196) | | (196) |
| TAXES, OTHER THAN CORPORATE INCOME TAX | 1 211 | | 1 211 | 1 074 | 1 074 | (4) | 1 070 | | 1 070 |
| 60198D NBV intang assets sold/written off - D | (32) | | (32) | (28) | (28) | | (28) | | (28) |
| 60199D NBV tang assets sold/written off - D | (244) | | (244) | (217) | (217) | | (217) | | (217) |
| 70199D Sel. price from disp tang assets - D | 64 | | 64 | 57 | 57 | | 57 | | 57 |
| GAINS AND LOSSES ON DISP OF T&I ASSETS | (213) | | (213) | (189) | (189) | | (189) | | (189) |
| 60191D Insurance Premiums (excl car related) - D | (6 222) | | (6 222) | (5 516) | (5 516) | 2 964 | (2 552) | | (2 552) |
| 60191I Insurance Premiums (excl car related) - I | 1 773 | | 1 773 | 1 572 | 1 572 | (744) | 828 | | 828 |
| 60195D Other External Expenses - D | 361 | | 361 | 320 | 320 | (22) | 298 | | 298 |
| 60195I Other External Expenses - I | (626) | | (626) | (555) | (555) | 0 | (555) | | (555) |
| 60211D Staff recruitment fees - D | (102) | | (102) | (91) | (91) | | (91) | | (91) |
| 60211I Staff recruitment fees - I | 22 | | 22 | 20 | 20 | | 20 | | 20 |
| 60212 Auditors' Fees | (1 112) | | (1 112) | (986) | (986) | (115) | (1 101) | | (1 101) |
| 60221 Country Overheads Received & invoiced | | | | | | 56 | 56 | | 56 |
| 70012 Capitalized Production | 119 | | 119 | 106 | 106 | | 106 | | 106 |
| 70231 Indirect IC Re-invoicing (excluding Global Structure) | 101 | | 101 | 90 | 90 | (295) | (205) | | (205) |
| 60213D Other Professional Fees - D | (2 752) | | (2 752) | (2 440) | (2 440) | (54) | (2 495) | | (2 495) |
| 60213I Other Professional Fees - I | (1 115) | | (1 115) | (989) | (989) | (634) | (1 622) | | (1 622) |
| 60201D Communication & Marketing costs - D | (22) | | (22) | (19) | (19) | (85) | (104) | | (104) |
| 60201I Communication & Marketing costs - I | (111) | | (111) | (99) | (99) | (9) | (107) | | (107) |

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ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Contribution | Top Adjustments | Contribution Total |
|------------------------|-----------|--------------------|----------------|------------|------------|-------------|--------------|-----------------|--------------------|
| NET INCOME | (474 976) | 40 812 | (434 164) | (384 956) | (384 956) | 445 804 | 60 849 | | 60 849 |
| MINORITY INTERESTS | | | | | | | | | |
| NET INCOME GROUP SHARE | (474 976) | 40 812 | (434 164) | (384 956) | (384 956) | 445 804 | 60 849 | | 60 849 |

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Contribution | Top Adjustments | Contribution Total |
|---|------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|--------------------|
| 11010 Goodwill | 907 | 560 971 | 561 878 | 477 035 | 477 035 | | 477 035 | 35 940 | 512 975 |
| 11910 Impairment on Goodwill | | (197 394) | (197 394) | (167 588) | (167 588) | | (167 588) | (344 907) | (512 495) |
| 11820 Deprec of Purchased Goodwill | (907) | | (907) | (770) | (770) | | (770) | | (770) |
| A11000 GOODWILL - NET | | 363 577 | 363 577 | 308 677 | 308 677 | | 308 677 | (308 967) | (290) |
| 12120 Internally developped software | 766 | | 766 | 650 | 650 | | 650 | | 650 |
| 12130 Software & Licenses | 23 816 | | 23 816 | 20 220 | 20 220 | | 20 220 | | 20 220 |
| 12160 Customer Relationships | | 54 072 | 54 072 | 45 907 | 45 907 | | 45 907 | | 45 907 |
| A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS | 24 582 | 54 072 | 78 654 | 66 777 | 66 777 | | 66 777 | | 66 777 |
| 12820 Amort of Internally developed software | (553) | | (553) | (469) | (469) | | (469) | | (469) |
| 12830 Amortization of Software & Licenses | (20 529) | 238 | (20 291) | (17 227) | (17 227) | | (17 227) | | (17 227) |
| 12850 Amortization of Other Intangible Assets | | 0 | 0 | 0 | 0 | | 0 | | 0 |
| 12860 Amortization of Customer Relationships | | (54 072) | (54 072) | (45 907) | (45 907) | | (45 907) | | (45 907) |
| A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP | (21 082) | (53 834) | (74 916) | (63 604) | (63 604) | | (63 604) | | (63 604) |
| 12910 Imp on Int assets with indef useful life | | (164) | (164) | (139) | (139) | | (139) | | (139) |
| A12900 SUB TOTAL INTANG ASSETS - IMPAIR | | (164) | (164) | (139) | (139) | | (139) | | (139) |
| A12000 INTANGIBLE ASSETS | 3 500 | 74 | 3 574 | 3 034 | 3 034 | | 3 034 | | 3 034 |
| 13111 Lands | 5 532 | | 5 532 | 4 696 | 4 696 | | 4 696 | | 4 696 |
| 13113 Fitting and Fixtures | 5 353 | | 5 353 | 4 544 | 4 544 | | 4 544 | | 4 544 |
| 13114 Means of Prod, Plant, Equip | 239 | | 239 | 203 | 203 | | 203 | | 203 |
| 13115 Hardware | 143 661 | | 143 661 | 121 968 | 121 968 | | 121 968 | | 121 968 |
| 13116 Furniture and equipment | 3 642 | | 3 642 | 3 092 | 3 092 | | 3 092 | | 3 092 |
| 13151 Right of use real estate | 33 943 | | 33 943 | 28 818 | 28 818 | | 28 818 | | 28 818 |
| 13152 Right of use IT equipment | 29 804 | | 29 804 | 25 304 | 25 304 | | 25 304 | | 25 304 |
| A13100 TANGIBLE ASSETS - GROSS | 222 173 | | 222 173 | 188 625 | 188 625 | | 188 625 | | 188 625 |
| 13813 Depreciation of Fitting & Fixtures | (8 177) | | (8 177) | (6 942) | (6 942) | | (6 942) | | (6 942) |
| 13814 Dep - Means of Product, Plant & Equip | (583) | | (583) | (495) | (495) | | (495) | | (495) |
| 13815 Depreciation of Hardware | (83 078) | (5 965) | (89 043) | (75 598) | (75 598) | | (75 598) | | (75 598) |
| 13816 Deprec of Furniture & equipment | (3 124) | | (3 124) | (2 652) | (2 652) | | (2 652) | | (2 652) |
| 13851 Depreciation right of use real estate | (24 813) | | (24 813) | (21 066) | (21 066) | | (21 066) | | (21 066) |
| 13852 Depreciation right of use IT equipments | (16 708) | | (16 708) | (14 185) | (14 185) | | (14 185) | | (14 185) |
| A13800 TANGIBLE ASSETS - DEPRE | (136 482) | (5 965) | (142 447) | (120 938) | (120 938) | | (120 938) | | (120 938) |
| 13951 Impairment Right of use real estate | 2 043 | (10 000) | (7 957) | (6 756) | (6 756) | | (6 756) | | (6 756) |
| A13900 TANGIBLE ASSETS - IMPAIRMENT | 2 043 | (10 000) | (7 957) | (6 756) | (6 756) | | (6 756) | | (6 756) |
| A13000 TANGIBLE FIXED ASSETS - NET | 87 734 | (15 965) | 71 769 | 60 932 | 60 932 | | 60 932 | | 60 932 |
| A14000 INVESTMENT IN ASSOCIATES - NET | | | | | | | | | |
| 15111 Part Interests in Conso Cies & Assoc | 3 566 755 | (4 416) | 3 562 339 | 3 024 426 | 3 024 426 | (3 029 722) | (5 297) | | (5 297) |
| 15901 Impairment on participating interests | (1 080 791) | | (1 080 791) | (917 591) | (917 591) | 917 591 | | | |
| A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET | 2 485 964 | (4 416) | 2 481 548 | 2 106 834 | 2 106 834 | (2 112 131) | (5 297) | | (5 297) |
| 15121 Loans | 15 | | 15 | 13 | 13 | | 13 | | 13 |
| 15122 Loans to conso cies & associates | (82 867) | | (82 867) | (70 354) | (70 354) | 70 354 | | | |
| 15126 Receivab on disp of other invmts - NC | (85) | | (85) | (72) | (72) | | (72) | | (72) |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET | (82 937) | | (82 937) | (70 414) | (70 414) | 70 354 | (60) | | (60) |
| A15000 NON-CURRENT FINANCIAL ASSETS | 2 403 027 | (4 416) | 2 398 611 | 2 036 420 | 2 036 420 | (2 041 777) | (5 356) | | (5 356) |
| 15L Link acct for invest elim - mother's cie | | 340 | 340 | 289 | 289 | 3 029 722 | 3 030 011 | | 3 030 011 |
| 15LP Link acct for investment elim-affiliates | | | | | | (4 874 211) | (4 874 211) | | (4 874 211) |
| 15TOT LINK ACCT FOR INVESTMT ELIMINATION | | 340 | 340 | 289 | 289 | (1 844 489) | (1 844 200) | | (1 844 200) |
| 16010 Deferred Tax - Temporary Differences | 25 588 | (857) | 24 730 | 20 996 | 20 996 | | 20 996 | | 20 996 |
| 16020 Deferred Tax - Loss Carry Forward | 4 058 | | 4 058 | 3 445 | 3 445 | | 3 445 | | 3 445 |
| 16910 Unrecognised Deferred Tax - Temporary Differences | | 9 379 | 9 379 | 7 963 | 7 963 | | 7 963 | | 7 963 |
| 16920 Unrecognised Deferred Tax - Loss Carry Forward | | 4 058 | 4 058 | 3 445 | 3 445 | | 3 445 | | 3 445 |
| A16000 DEFERRED TAX ASSETS | 29 646 | 12 580 | 42 226 | 35 849 | 35 849 | | 35 849 | | 35 849 |
| A17000 NON CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | |
| A18000 OTHER NON CURRENT ASSETS | | | | | | | | | |
| A10000 NON CURRENT ASSETS | 2 523 906 | 356 190 | 2 880 096 | 2 445 202 | 2 445 202 | (3 886 266) | (1 441 064) | (308 967) | (1 750 031) |
| 21110 Work-in-Progress (Goods and services) | 3 452 | | 3 452 | 2 931 | 2 931 | (1 219) | 1 712 | | 1 712 |
| 21120 Transition costs | 999 | | 999 | 848 | 848 | | 848 | | 848 |
| 21130 Trade Receivables | 62 877 | (701) | 62 176 | 52 787 | 52 787 | (16 538) | 36 249 | | 36 249 |
| 21140 Trade Receiv - Invoices to be issued | 1 678 | | 1 678 | 1 425 | 1 425 | (674) | 751 | | 751 |
| 21930 Allowance on trade reveivables | (469) | 1 | (468) | (397) | (397) | | (397) | | (397) |
| A21000 TRADE RECEIVABLES - NET | 68 538 | (700) | 67 838 | 57 594 | 57 594 | (18 431) | 39 163 | | 39 163 |

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|---|------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|--------------------|
| A22000 CURRENT TAX ASSETS | | | | | | | | | |
| 23011 Up-front Payment | 960 | | 960 | 815 | 815 | | 815 | | 815 |
| 23020 Invent-HW & SW for Selling & oth invent | 2 712 | | 2 712 | 2 302 | 2 302 | | 2 302 | | 2 302 |
| A23020 INVENTORIES - NET | 2 712 | | 2 712 | 2 302 | 2 302 | | 2 302 | | 2 302 |
| 23132 State - VAT Receivables | 2 039 | | 2 039 | 1 731 | 1 731 | | 1 731 | | 1 731 |
| 23133 Other Receivables & Current Assets | 28 092 | 4 600 | 32 692 | 27 755 | 27 755 | (3 982) | 23 773 | | 23 773 |
| 23138 Prepaid Expenses | 34 838 | | 34 838 | 29 577 | 29 577 | 4 | 29 581 | | 29 581 |
| 23140 Deferred Expenses | 0 | | 0 | 0 | 0 | | 0 | | 0 |
| 23141 Accrued Interests | 85 | | 85 | 72 | 72 | | 72 | | 72 |
| A23030 OTHER RECEIVABLES - NET | 64 968 | 4 600 | 69 568 | 59 063 | 59 063 | (3 978) | 55 085 | | 55 085 |
| A23000 OTHER CURRENT ASSETS | 68 640 | 4 600 | 73 240 | 62 181 | 62 181 | (3 978) | 58 203 | | 58 203 |
| A24000 CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | |
| A25000 SHORT TERM FINANCIAL ASSETS | | | | | | | | | |
| | 85 | | 85 | 72 | 72 | | 72 | | 72 |
| 26011 Intercompany current accounts assets | 452 807 | | 452 807 | 384 433 | 384 433 | (384 433) | | | |
| 26012 Cash at Bank and in Hand | 21 935 | | 21 935 | 18 622 | 18 622 | | 18 622 | | 18 622 |
| A26000 CASH AND CASH EQUIVALENT | 474 742 | | 474 742 | 403 056 | 403 056 | (384 433) | 18 622 | | 18 622 |
| 27L Link acct for DEBT_long term | | | | | | (307 744) | (307 744) | | (307 744) |
| 272L Link acct for BFR_short term | | | | | | (519 787) | (519 787) | | (519 787) |
| 27TOT LINK ACCT FOR SHORT AND LONG TERM | | | | | | (827 531) | (827 531) | | (827 531) |
| A20000 CURRENT ASSETS | 612 005 | 3 900 | 615 905 | 522 903 | 522 903 | (1 234 374) | (711 471) | | (711 471) |
| A00000 TOTAL ASSETS | 3 135 911 | 360 090 | 3 496 001 | 2 968 105 | 2 968 105 | (5 120 640) | (2 152 535) | (308 967) | (2 461 502) |
| L31000 SHAREHOLDER'S EQUITY | | | | | | | | | |
| 31110 Share Capital | 5 210 170 | | 5 210 170 | 4 470 310 | 4 470 310 | (4 468 688) | | (4 132 111) | |
| 31210 Additional Paid in Capital | 3 227 663 | | 3 227 663 | 2 789 774 | 2 789 774 | (2 789 774) | | | |
| 31340 Other Reserves | (2 023 408) | | (2 023 408) | (1 871 416) | (1 871 416) | 1 871 416 | | | |
| 31350 Retained Earnings | (4 327 135) | 320 270 | (4 006 865) | (3 525 767) | (3 525 767) | 3 525 767 | | (272 470) | (272 470) |
| 3130G Consolidated Reserves | | | | | | (2 780 756) | (2 780 756) | 4 148 925 | (2 762 320) |
| 31370 Hedging Reserves (CF hedge) Foreign exch | | 6 | 6 | 16 | 16 | (16) | | | |
| 3137G Hedg Reserv (CF hedge) Foreign exch-GP | | | | | | 16 | 16 | | 16 |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB | (11 722) | (1 183) | (12 905) | (11 503) | (11 503) | 11 503 | | | |
| 3136G Actuarial gains / losses in OCI - DB plans, GP | | | | | | (11 503) | (11 503) | | (11 503) |
| 31411 Cumulative Translation Adjustments | | | | 181 699 | 181 699 | (183 320) | | | |
| 3141GC Trans Reserves - Group part | | | | | | 441 866 | 441 866 | (53 356) | 386 889 |
| 31420 Translation Gains/Losses from Net Income | | | | 16 351 | 16 351 | (16 351) | | | |
| 3142GC Translation on Net Income-Group part | | | | | | (2 585) | (2 585) | | (2 585) |
| 31510 Net Income For The Period | (474 975) | 40 812 | (434 163) | (384 955) | (384 955) | 384 955 | | | |
| 3151G Net Income - Group part | | | | | | 60 849 | 60 849 | | 60 849 |
| L31000 SHAREHOLDER'S EQUITY | 1 600 594 | 359 904 | 1 960 498 | 1 664 507 | 1 664 507 | (3 956 620) | (2 292 113) | (309 011) | (2 601 124) |
| L32000 MINORITY INTEREST | | | | | | | | | |
| L30000 TOTAL SHAREHOLDER'S EQUITY | 1 600 594 | 359 904 | 1 960 498 | 1 664 507 | 1 664 507 | (3 956 620) | (2 292 113) | (309 011) | (2 601 124) |
| L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS | | | | | | | | | |
| 42010 Provisions for losses and contingencies - Non-current | 1 406 | | 1 406 | 1 194 | 1 194 | | 1 194 | | 1 194 |
| L42000 NON CURRENT PROVISIONS | 1 406 | | 1 406 | 1 194 | 1 194 | | 1 194 | | 1 194 |
| L43000 LONG TERM BORROWINGS | | | | | | | | | |
| 44010 Deferred Tax Liabilities | 11 789 | 0 | 11 789 | 10 008 | 10 008 | | 10 008 | | 10 008 |
| L44000 DEFERRED TAX LIABILITIES | 11 789 | 0 | 11 789 | 10 008 | 10 008 | | 10 008 | | 10 008 |
| L45000 NON CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | |
| 47011 Lease liability Real estate - Non-current | 9 846 | | 9 846 | 8 359 | 8 359 | | 8 359 | | 8 359 |
| 47012 Lease liability IT equipment - Non-current | 14 010 | | 14 010 | 11 894 | 11 894 | | 11 894 | | 11 894 |
| 47013 Lease liability Company cars - Non-current | | | | | | | | | |
| 47010 Lease liability Others - Non-current | | | | | | | | | |
| L47000 NON CURRENT LEASE Liability | 23 855 | | 23 855 | 20 253 | 20 253 | | 20 253 | | 20 253 |
| L46000 OTHER NON CURRENT LIABILITIES | | | | | | | | | |

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Contribution | Top Adjustments | Contribution Total |
|---|------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|--------------------|
| L40000 NON CURRENT LIABILITIES | 37 050 | 0 | 37 050 | 31 455 | 31 455 | | 31 455 | | 31 455 |
| 51010 Trade Payables | 66 111 | | 66 111 | 56 129 | 56 129 | (43 539) | 12 589 | | 12 589 |
| 51020 Trade Payables - Invoice not yet received | 235 | 885 | 1 120 | 951 | 951 | 1 424 | 2 375 | | 2 375 |
| L51000 TRADE PAYABLES AND NOTE PAYABLE | 66 347 | 885 | 67 232 | 57 080 | 57 080 | (42 115) | 14 964 | | 14 964 |
| 52010 Corp Income Tax & Accrued Income Tax | (13 204) | 1 | (13 203) | (11 209) | (11 209) | | (11 209) | | (11 209) |
| L52000 CURRENT TAX | (13 204) | 1 | (13 203) | (11 209) | (11 209) | | (11 209) | | (11 209) |
| L53000 CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | |
| 54030 Intercompany cur acct liabilities | 732 418 | | 732 418 | 621 823 | 621 823 | (621 823) | | | |
| 54040 Overdraft & Cash Facilities | 0 | | 0 | 0 | 0 | | 0 | | 0 |
| L54000 CURRENT PORTION OF BORROWINGS | 732 418 | | 732 418 | 621 823 | 621 823 | (621 823) | 0 | | 0 |
| L57000 Accrued interests ? lease | | | | | | | | | |
| 55020 Trade Receivables-credit notes | 1 426 | | 1 426 | 1 211 | 1 211 | | 1 211 | | 1 211 |
| 55030 Employee Payables & Accrued Expenses | 40 609 | | 40 609 | 34 477 | 34 477 | | 34 477 | | 34 477 |
| 55035 Employee Payables - Bonus score card | 8 345 | | 8 345 | 7 085 | 7 085 | | 7 085 | | 7 085 |
| 55040 Social Charges, Welfare Liabilities | 4 358 | | 4 358 | 3 700 | 3 700 | | 3 700 | | 3 700 |
| 55050 State - VAT Payable | 5 281 | | 5 281 | 4 484 | 4 484 | | 4 484 | | 4 484 |
| 55060 Payab on acquis. conso cies & assoc- C | 8 796 | | 8 796 | 7 468 | 7 468 | | 7 468 | | 7 468 |
| 55070 Payab on acquis tang & intang assets - C | 194 | | 194 | 165 | 165 | | 165 | | 165 |
| 55090 Dividends to be paid | 588 930 | | 588 930 | 500 002 | 500 002 | (500 002) | | | |
| 55100 Other Current Liabilities | 2 466 | | 2 466 | 2 093 | 2 093 | (79) | 2 014 | | 2 014 |
| 55110 Deferred Income | 52 300 | (700) | 51 600 | 43 808 | 43 808 | | 43 808 | | 43 808 |
| L55000 OTHER CURRENT LIABILITIES | 712 705 | (700) | 712 005 | 604 492 | 604 492 | (500 081) | 104 411 | | 104 411 |
| L58000 CURRENT PROVISIONS | | | | | | | | | |
| L57500 CURRENT LEASE Liability | | | | | | | | | |
| L50000 CURRENT LIABILITIES | 1 498 266 | 186 | 1 498 452 | 1 272 186 | 1 272 186 | (1 164 020) | 108 166 | | 108 166 |
| L00000 TOTAL LIABILITIES | 3 135 910 | 360 090 | 3 496 000 | 2 968 148 | 2 968 148 | (5 120 640) | (2 152 491) | (309 011) | (2 461 502) |
| ASSETS - LIABILITIES | 1 | | 1 | (44) | (44) | | (44) | 44 | 0 |

2A04_005S_INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | ERR | OPE | APP | DIV | RES | MVT | INC | DEC | DIS | REC | MER | CLO |
|---|------------|------------------|----------|--------------------|-----|------------------|--------------------|------------------|--------------|----------------|-----------|------------------|
| 11010 Goodwill | | 907 | | | | | | | | | | 907 |
| 11820 Deprec of Purchased Goodwill | | (907) | | | | | | | | | | (907) |
| 12120 Internally developed software | | 766 | | | | | | | | | | 766 |
| 12130 Software & Licenses | | 26 595 | | | | | 1 963 | (4 794) | | | 52 | 23 816 |
| A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS | 0 | 27 362 | | | | | 1 963 | (4 794) | | | 52 | 24 582 |
| 12820 Amort of Internally developed software | 0 | (340) | | | | | (213) | | | | | (553) |
| 12830 Amortization of Software & Licenses | 0 | (23 222) | | | | | (1 082) | 4 762 | | (935) | (52) | (20 529) |
| A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP | 0 | (23 562) | | | | | (1 295) | 4 762 | | (935) | (52) | (21 082) |
| A12000 INTANGIBLE ASSETS | 0 | 3 800 | | | | | 668 | (32) | | (935) | | 3 500 |
| 13111 Lands | | 5 532 | | | | | | | | | | 5 532 |
| 13113 Fitting and Fixtures | | 9 241 | | | | | | (3 889) | | | | 5 353 |
| 13114 Means of Prod, Plant, Equip | | 239 | | | | | | | | | | 239 |
| 13115 Hardware | 0 | 143 274 | | | | | 23 012 | (23 233) | | | 608 | 143 661 |
| 13116 Furniture and equipment | | 3 615 | | | | | | (2) | | | 29 | 3 642 |
| 13151 Right of use real estate | | 34 368 | | | | | 1 540 | (1 965) | | | | 33 943 |
| 13152 Right of use IT equipment | | 73 307 | | | | | 6 334 | (49 837) | | | | 29 804 |
| 13130 Tangible Assets in Progress | | 28 | | | | | (28) | | | | | |
| A13100 TANGIBLE ASSETS - GROSS | 0 | 269 604 | | | | | 30 858 | (78 926) | | | 637 | 222 173 |
| 13813 Depreciation of Fitting & Fixtures | 0 | (10 846) | | | | | (1 220) | 3 889 | | | | (8 177) |
| 13814 Dep - Means of Product, Plant & Equip | | (794) | | | | | | 212 | | | | (583) |
| 13815 Depreciation of Hardware | 0 | (80 479) | | | | | (24 845) | 22 778 | | | (532) | (83 078) |
| 13816 Deprec of Furniture & equipment | | (2 822) | | | | | (275) | 2 | | | (29) | (3 124) |
| 13851 Depreciation right of use real estate | 0 | (20 847) | | | | | (4 564) | 598 | | | | (24 813) |
| 13852 Depreciation right of use IT equipments | 0 | (50 289) | | | | | (10 887) | 44 469 | | | | (16 708) |
| A13800 TANGIBLE ASSETS - DEPRE | 0 | (166 077) | | | | | (41 791) | 71 948 | | | (561) | (136 482) |
| 13951 Impairment Right of use real estate | 0 | | | | | | | | | 2 043 | | 2 043 |
| A13900 TANGIBLE ASSETS - IMPAIRMENT | 0 | | | | | | | | | 2 043 | | 2 043 |
| A13000 TANGIBLE FIXED ASSETS - NET | (1) | 103 527 | | | | | (10 933) | (6 978) | | 2 043 | 76 | 87 734 |
| 15111 Part Interests in Conso Cies & Assoc | 1 | 3 566 754 | | | | | | | | | | 3 566 755 |
| 15901 Impairment on participating interests | | | | | | | (1 080 791) | | | | | (1 080 791) |
| 15211 Fair Value of non conso investments | | 1 000 | | | | | | | | (1 000) | | |
| 15911 Impairment on non conso investments | | (1 000) | | | | | | | | 1 000 | | |
| A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET | 1 | 3 566 754 | | | | | (1 080 791) | | | | | 2 485 964 |
| 15121 Loans | 0 | | | | | | | 15 | | | | 15 |
| 15122 Loans to conso cics & associates | 0 | 38 032 | | | | | 6 695 | (126 294) | | (1 300) | | (82 867) |
| 15126 Receivab on disp of other invmts - NC | | | | | | | 291 | (376) | | | | (85) |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET | (1) | 38 032 | | | | | 6 986 | (126 655) | | (1 300) | | (82 937) |
| A15000 NON-CURRENT FINANCIAL ASSETS | 0 | 3 604 786 | | | | | (1 073 805) | (126 655) | | (1 300) | | 2 403 027 |
| 16010 Deferred Tax - Temporary Differences | | 42 856 | | | | | 2 058 | (19 327) | | | | 25 588 |
| 16020 Deferred Tax - Loss Carry Forward | | 11 912 | | | | | 2 316 | (10 170) | | | | 4 058 |
| A16000 DEFERRED TAX ASSETS | | 54 768 | | | | | 4 374 | (29 497) | | | | 29 646 |
| A10000 NON CURRENT ASSETS | (1) | 3 766 881 | | | | | (1 079 696) | (163 162) | | (192) | 76 | 2 523 906 |
| 21110 Work-in-Progress (Goods and services) | | 2 155 | | | | 1 298 | | | | | | 3 452 |
| 21120 Transition costs | 0 | 1 632 | | | | | 119 | (751) | | | | 999 |
| 21130 Trade Receivables | | 94 104 | | | | (31 227) | | | | | | 62 877 |
| 21140 Trade Receiv - Invoices to be issued | | 2 230 | | | | (552) | | | | | | 1 678 |
| 21930 Allowance on trade receivables | | (4 507) | | | | | 37 | 4 002 | | | | (469) |
| A21000 TRADE RECEIVABLES - NET | 0 | 95 613 | | | | (30 481) | 156 | 3 251 | | | | 68 538 |
| 23011 Up-front Payment | | | | | | | 13 886 | (12 926) | | | | 960 |
| 23020 Invent-HW & SW for Selling & oth invent | | 814 | | | | 1 898 | | | | | | 2 712 |
| A23020 INVENTORIES - NET | | 814 | | | | 1 898 | | | | | | 2 712 |
| 23132 State - VAT Receivables | | 1 633 | | | | 406 | | | | | | 2 039 |
| 23133 Other Receivables & Current Assets | | 30 273 | | | | (2 181) | | | | | | 28 092 |
| 23138 Prepaid Expenses | | 41 378 | | | | (6 540) | | | | | | 34 838 |
| 23140 Deferred Expenses | 0 | 4 009 | | | | | 2 566 | (6 574) | | | | 0 |
| A23030 OTHER RECEIVABLES - NET | 0 | 77 293 | | | | (8 316) | 2 566 | (6 574) | | | | 64 968 |
| A23000 OTHER CURRENT ASSETS | 0 | 78 107 | | | | (6 418) | 16 452 | (19 500) | | | | 68 640 |
| 23141 Accrued Interests | 0 | | | | | | 85 | | | | | 85 |
| A25000 SHORT TERM FINANCIAL ASSETS | 0 | | | | | | 85 | | | | | 85 |
| 26011 Intercompany current accounts assets | | 267 789 | | | | 185 018 | | | | | | 452 807 |
| 26012 Cash at Bank and in Hand | | 22 185 | | | | (250) | | | | | | 21 935 |
| A26000 CASH AND CASH EQUIVALENT | | 289 974 | | | | 184 768 | | | | | | 474 742 |
| A20000 CURRENT ASSETS | (1) | 463 695 | | | | 147 868 | 16 693 | (16 250) | | | | 612 005 |
| A00000 TOTAL ASSETS | (2) | 4 230 576 | | | | 147 868 | (1 063 004) | (179 412) | | (192) | 76 | 3 135 911 |
| 31110 Share Capital | | 5 210 170 | | | | | | | | | | 5 210 170 |
| 31210 Additional Paid in Capital | | 3 227 663 | | | | | | | | | | 3 227 663 |
| 31340 Other Reserves | 0 | (2 023 408) | | | | | | | | | | (2 023 408) |
| 31350 Retained Earnings | 1 | (2 992 210) | (62 625) | (1 272 301) | | | | | | | | (4 327 135) |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB | | (10 895) | | | | | | | (827) | | | (11 722) |
| 31510 Net Income For The Period | | (62 625) | 62 625 | | | (474 975) | | | | | | (474 975) |
| L31000 SHAREHOLDER'S EQUITY | 1 | 3 348 695 | | (1 272 301) | | (474 975) | | | (827) | | | 1 600 594 |
| L30000 TOTAL SHAREHOLDER'S EQUITY | 1 | 3 348 695 | | (1 272 301) | | (474 975) | | | (827) | | | 1 600 594 |

2A04_005S_INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | ERR | OPE | APP | DIV | RES | MVT | INC | DEC | DIS | REC | MER | CLO |
|---|------------|------------------|-----|--------------------|------------------|------------------|--------------------|------------------|------------|--------------|-----------|------------------|
| 42010 Provisions for losses and contingencies - Non-current | 0 | 30 560 | | | | | 16 030 | (45 184) | | | | 1 406 |
| L42000 NON CURRENT PROVISIONS | 0 | 30 560 | | | | | 16 030 | (45 184) | | | | 1 406 |
| 43050 Other Long Term Borrowings | | | | | | | 292 | (292) | | | | |
| L43000 LONG TERM BORROWINGS | | | | | | | 292 | (292) | | | | |
| 44010 Deferred Tax Liabilities | | 11 026 | | | | | 1 783 | (1 020) | | | | 11 789 |
| L44000 DEFERRED TAX LIABILITIES | | 11 026 | | | | | 1 783 | (1 020) | | | | 11 789 |
| 47011 Lease liability Real estate - Non-current | 0 | 14 374 | | | | | 1 540 | (6 068) | | | | 9 846 |
| 47012 Lease liability IT equipment - Non-current | | 24 997 | | | | | 6 054 | (17 042) | | | | 14 010 |
| L47000 NON CURRENT LEASE LIABILITY | 0 | 39 371 | | | | | 7 595 | (23 110) | | | | 23 855 |
| L40000 NON CURRENT LIABILITIES | | 80 957 | | | | | 25 699 | (69 606) | | | | 37 050 |
| 51010 Trade Payables | | 64 895 | | | | 1 408 | | | | (192) | | 66 111 |
| 51020 Trade Payables - Invoic not yet received | | 34 914 | | | | (34 678) | | | | | | 235 |
| L51000 TRADE PAYABLES AND NOTE PAYABLE | | 99 809 | | | | (33 270) | | | | (192) | | 66 347 |
| 52010 Corp Income Tax & Accrued Income Tax | | (29 167) | | | | 15 963 | | | | | | (13 204) |
| L52000 CURRENT TAX | | (29 167) | | | | 15 963 | | | | | | (13 204) |
| 54030 Intercompany cur acct liabilities | | 550 556 | | | | 181 863 | | | | | | 732 418 |
| 54040 Overdraft & Cash Facilities | | 11 762 | | | | (11 762) | | | | | | 0 |
| 54060 Accrued Interest on Bank Overdraft | | (632) | | | | 632 | | | | | | |
| L54000 CURRENT PORTION OF BORROWINGS | | 561 686 | | | | 170 733 | | | | | | 732 418 |
| 55020 Trade Receivables-credit notes | | 2 254 | | | | (828) | | | | | | 1 426 |
| 55030 Employee Payables & Accrued Expenses | | 43 419 | | | | (3 637) | | | 827 | | | 40 609 |
| 55035 Employee Payables - Bonus score card | | 5 782 | | | | 2 563 | | | | | | 8 345 |
| 55040 Social Charges, Welfare Liabilities | | 7 954 | | | | (3 596) | | | | | | 4 358 |
| 55050 State - VAT Payable | | 18 195 | | | | (12 914) | | | | | | 5 281 |
| 55060 Payab on acquis. conso cles & assoc- C | | 8 796 | | | | 0 | | | | | | 8 796 |
| 55070 Payab on acquis tang & intang assets - C | | 6 978 | | | | (6 785) | | | | | | 194 |
| 55090 Dividends to be paid | | | | | | 588 930 | | | | | | 588 930 |
| 55100 Other Current Liabilities | | 6 302 | | | | (3 913) | | | | | 76 | 2 466 |
| 55110 Deferred Income | | 68 914 | | | | (16 614) | | | | | | 52 300 |
| L55000 OTHER CURRENT LIABILITIES | | 168 596 | | | | 543 206 | | | 827 | (192) | 76 | 712 705 |
| L50000 CURRENT LIABILITIES | | 800 924 | | | | 696 631 | | | 827 | (192) | 76 | 1 498 266 |
| L00000 TOTAL LIABILITIES | 1 | 4 230 575 | | (1 272 301) | (474 975) | 696 631 | 25 699 | (69 606) | | (192) | 76 | 3 135 910 |
| ASSETS - LIABILITIES | (3) | 1 | | 1 272 301 | 474 975 | (548 763) | (1 088 703) | (109 806) | | | 0 | 1 |

**2A04_005S_ECT - BALANCE SHEET BY FLOW - ENTITY
CURRENCY TOTAL**

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | ERR | OPE | APP | DIV | RES | MVT | INC | DEC | DIS | REC | MER | CLO |
|---|------------|------------------|-----|-----|-----|-----------------|--------------------|------------------|-----|----------------|-----------|------------------|
| 11010 Goodwill | | 561 878 | | | | | | | | | | 561 878 |
| 11910 Impairment on Goodwill | | (197 394) | | | | | | | | | | (197 394) |
| 11820 Deprec of Purchased Goodwill | | (907) | | | | | | | | | | (907) |
| A11000 GOODWILL - NET | | 363 577 | | | | | | | | | | 363 577 |
| 12120 Internally developed software | | 766 | | | | | | | | | | 766 |
| 12130 Software & Licenses | | 26 595 | | | | | 1 963 | (4 794) | | | 52 | 23 816 |
| 12160 Customer Relationships | | 54 072 | | | | | | | | | | 54 072 |
| A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS | 0 | 81 434 | | | | | 1 963 | (4 794) | | | 52 | 78 654 |
| 12820 Amort of Internally developed software | 0 | (340) | | | | | (213) | | | | | (553) |
| 12830 Amortization of Software & Licenses | 0 | (22 984) | | | | | (1 082) | 4 762 | | (935) | (52) | (20 291) |
| 12850 Amortization of Other Intangible Assets | | 0 | | | | | | | | | | 0 |
| 12860 Amortization of Customer Relationships | | (54 072) | | | | | | | | | | (54 072) |
| A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP | 0 | (77 396) | | | | | (1 295) | 4 762 | | (935) | (52) | (74 916) |
| 12910 Imp on Int assets with indef useful life | | (164) | | | | | | | | | | (164) |
| A12900 SUB TOTAL INTANG ASSETS - IMPAIR | | (164) | | | | | | | | | | (164) |
| A12000 INTANGIBLE ASSETS | 0 | 3 874 | | | | | 668 | (32) | | (935) | | 3 574 |
| 13111 Lands | | 5 532 | | | | | | | | | | 5 532 |
| 13113 Fitting and Fixtures | | 9 241 | | | | | | (3 889) | | | | 5 353 |
| 13114 Means of Prod, Plant, Equip | | 239 | | | | | | | | | | 239 |
| 13115 Hardware | 0 | 143 274 | | | | | 23 012 | (23 233) | | | 608 | 143 661 |
| 13116 Furniture and equipment | | 3 615 | | | | | | (2) | | | 29 | 3 642 |
| 13151 Right of use real estate | | 34 368 | | | | | 1 540 | (1 965) | | | | 33 943 |
| 13152 Right of use IT equipment | | 73 307 | | | | | 6 334 | (49 837) | | | | 29 804 |
| 13130 Tangible Assets in Progress | | 28 | | | | | (28) | | | | | 0 |
| A13100 TANGIBLE ASSETS - GROSS | 0 | 269 604 | | | | | 30 858 | (78 926) | | | 637 | 222 173 |
| 13813 Depreciation of Fitting & Fixtures | 0 | (10 846) | | | | | (1 220) | 3 889 | | | | (8 177) |
| 13814 Dep - Means of Product, Plant & Equip | | (794) | | | | | | 212 | | | | (583) |
| 13815 Depreciation of Hardware | 0 | (86 444) | | | | | (24 845) | 22 778 | | | (532) | (89 043) |
| 13816 Deprec of Furniture & equipment | | (2 822) | | | | | (275) | 2 | | | (29) | (3 124) |
| 13851 Depreciation right of use real estate | 0 | (20 847) | | | | | (4 564) | 598 | | | | (24 813) |
| 13852 Depreciation right of use IT equipments | 0 | (50 289) | | | | | (10 887) | 44 469 | | | | (16 708) |
| A13800 TANGIBLE ASSETS - DEPRE | 0 | (172 042) | | | | | (41 791) | 71 948 | | | (561) | (142 447) |
| 13951 Impairment Right of use real estate | 0 | (12 566) | | | | | | 2 566 | | 2 043 | | (7 957) |
| 13952 Impairment Right of use IT equipment | | (700) | | | | | | 700 | | | | 0 |
| A13900 TANGIBLE ASSETS - IMPAIRMENT | 0 | (13 266) | | | | | | 3 266 | | 2 043 | | (7 957) |
| A13000 TANGIBLE FIXED ASSETS - NET | (1) | 84 296 | | | | | (10 933) | (3 712) | | 2 043 | 76 | 71 769 |
| A14000 INVESTMENT IN ASSOCIATES - NET | | | | | | | | | | | | |
| 15111 Part Interests in Conso Cies & Assoc | 1 | 3 562 338 | | | | | | | | | | 3 562 339 |
| 15901 Impairment on participating interests | | | | | | | (1 080 791) | | | | | (1 080 791) |
| 15211 Fair Value of non conso investments | | 1 000 | | | | | | | | (1 000) | | 0 |
| 15911 Impairment on non conso investments | | (1 000) | | | | | | | | 1 000 | | 0 |
| A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET | 1 | 3 562 338 | | | | | (1 080 791) | | | | | 2 481 548 |
| 15121 Loans | 0 | | | | | | | 15 | | | | 15 |
| 15122 Loans to conso cies & associates | 0 | 38 032 | | | | | 6 695 | (126 294) | | (1 300) | | (82 867) |
| 15126 Receivab on disp of other invmts - NC | | | | | | | 291 | (376) | | | | (85) |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET | (1) | 38 032 | | | | | 6 986 | (126 655) | | (1 300) | | (82 937) |
| A15000 NON-CURRENT FINANCIAL ASSETS | 0 | 3 600 370 | | | | | (1 073 805) | (126 655) | | (1 300) | | 2 398 611 |
| 15L Link acct for invest elim - mother's cie | | 340 | | | | | | | | | | 340 |
| 15TOT LINK ACCT FOR INVESTMT ELIMINATION | | 340 | | | | | | | | | | 340 |
| 16010 Deferred Tax - Temporary Differences | | 46 476 | | | | | (1 562) | (20 184) | | | | 24 730 |
| 16020 Deferred Tax - Loss Carry Forward | | 11 912 | | | | | 2 316 | (10 170) | | | | 4 058 |
| 16910 Unrecognised Deferred Tax - Temporary Differences | | | | | | | 9 379 | | | | | 9 379 |
| 16920 Unrecognised Deferred Tax - Loss Carry Forward | | (17 156) | | | | | 21 214 | | | | | 4 058 |
| A16000 DEFERRED TAX ASSETS | | 41 232 | | | | | 31 348 | (30 354) | | | | 42 226 |
| A17000 NON CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | | | | |
| A18000 OTHER NON CURRENT ASSETS | | | | | | | | | | | | |
| A10000 NON CURRENT ASSETS | (1) | 4 093 689 | | | | | (1 052 723) | (160 753) | | (192) | 76 | 2 880 096 |
| 21110 Work-in-Progress (Goods and services) | | 2 155 | | | | 1 298 | | | | | | 3 452 |
| 21120 Transition costs | 0 | 1 632 | | | | | 119 | (751) | | | | 999 |
| 21130 Trade Receivables | | 93 403 | | | | (31 227) | | | | | | 62 176 |
| 21140 Trade Receiv - Invoices to be issued | | 2 230 | | | | (552) | | | | | | 1 678 |
| 21930 Allowance on trade receivables | | (4 506) | | | | | 37 | 4 002 | | | | (468) |
| A21000 TRADE RECEIVABLES - NET | 0 | 94 913 | | | | (30 481) | 156 | 3 251 | | | | 67 838 |
| A22000 CURRENT TAX ASSETS | | | | | | | | | | | | |
| 23011 Up-front Payment | | | | | | | 13 886 | (12 926) | | | | 960 |
| 23020 Invent-HW & SW for Selling & oth invent | | 814 | | | | 1 898 | | | | | | 2 712 |
| A23020 INVENTORIES - NET | | 814 | | | | 1 898 | | | | | | 2 712 |
| 23132 State - VAT Receivables | | 1 633 | | | | 406 | | | | | | 2 039 |
| 23133 Other Receivables & Current Assets | | 37 494 | | | | (4 802) | | | | | | 32 692 |
| 23138 Prepaid Expenses | | 47 723 | | | | (12 885) | | | | | | 34 838 |
| 23140 Deferred Expenses | 0 | 4 009 | | | | | 2 566 | (6 574) | | | | 0 |
| A23030 OTHER RECEIVABLES - NET | 0 | 90 859 | | | | (17 282) | 2 566 | (6 574) | | | | 69 568 |
| A23000 OTHER CURRENT ASSETS | 0 | 91 673 | | | | (15 384) | 16 452 | (19 500) | | | | 73 240 |
| A24000 CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | | | | |
| 23141 Accrued Interests | 0 | | | | | | 85 | | | | | 85 |
| A25000 SHORT TERM FINANCIAL ASSETS | 0 | | | | | | 85 | | | | | 85 |
| 26011 Intercompany current accounts assets | | 267 789 | | | | 185 018 | | | | | | 452 807 |
| 26012 Cash at Bank and in Hand | | 22 817 | | | | (250) | | | | (632) | | 21 935 |
| A26000 CASH AND CASH EQUIVALENT | | 290 606 | | | | 184 768 | | | | (632) | | 474 742 |
| 27TOT LINK ACCT FOR SHORT AND LONG TERM | | | | | | | | | | | | |
| A20000 CURRENT ASSETS | (1) | 477 193 | | | | 138 902 | 16 693 | (16 250) | | (632) | | 615 905 |

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

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | ERR | OPE | APP | DIV | RES | MVT | INC | DEC | DIS | REC | MER | CLO |
|---|------------|------------------|----------|--------------------|------------------|------------------|--------------------|------------------|------------|--------------|-----------|------------------|
| A00000 TOTAL ASSETS | (2) | 4 570 881 | | | | 138 902 | (1 036 030) | (177 003) | | (824) | 76 | 3 496 001 |
| 31110 Share Capital | | 5 210 170 | | | | | | | | | | 5 210 170 |
| 31210 Additional Paid in Capital | | 3 227 663 | | | | | | | | | | 3 227 663 |
| 31340 Other Reserves | 0 | (2 023 408) | | | | | | | | | | (2 023 408) |
| 31350 Retained Earnings | 1 | (2 663 890) | (70 676) | (1 272 301) | | | | | | | | (4 006 865) |
| 31370 Hedging Reserves (CF hedge) Foreign exch | | 6 | | | | | | | | | | 6 |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB | | (12 078) | | | | | | | (827) | | | (12 905) |
| 31510 Net Income For The Period | | (70 676) | 70 676 | | (434 163) | | | | | | | (434 163) |
| L31000 SHAREHOLDER'S EQUITY | 1 | 3 667 787 | | (1 272 301) | (434 163) | | | | | (827) | | 1 960 498 |
| L32000 MINORITY INTEREST | | | | | | | | | | | | |
| L30000 TOTAL SHAREHOLDER'S EQUITY | 1 | 3 667 787 | | (1 272 301) | (434 163) | | | | | (827) | | 1 960 498 |
| L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS | | | | | | | | | | | | |
| 42010 Provisions for losses and contingencies - Non-current | 0 | 44 610 | | | | | 1 980 | (45 184) | | | | 1 406 |
| L42000 NON CURRENT PROVISIONS | 0 | 44 610 | | | | | 1 980 | (45 184) | | | | 1 406 |
| 43050 Other Long Term Borrowings | | | | | | | 292 | (292) | | | | |
| L43000 LONG TERM BORROWINGS | | | | | | | 292 | (292) | | | | |
| 44010 Deferred Tax Liabilities | | 11 026 | | | | | 1 783 | (1 020) | | | | 11 789 |
| L44000 DEFERRED TAX LIABILITIES | | 11 026 | | | | | 1 783 | (1 020) | | | | 11 789 |
| L45000 NON CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | | | | |
| L46000 OTHER NON CURRENT LIABILITIES | | | | | | | | | | | | |
| 47011 Lease liability Real estate - Non-current | 0 | 14 374 | | | | | 1 540 | (6 068) | | | | 9 846 |
| 47012 Lease liability IT equipment - Non-current | | 24 997 | | | | | 6 054 | (17 042) | | | | 14 010 |
| 47013 Lease liability Company cars - Non-current | | | | | | | | | | | | |
| 47010 Lease liability Others - Non-current | | | | | | | | | | | | |
| L47000 NON CURRENT LEASE Liability | 0 | 39 371 | | | | | 7 595 | (23 110) | | | | 23 855 |
| L40000 NON CURRENT LIABILITIES | | 95 006 | | | | | 11 649 | (69 606) | | | | 37 050 |
| 51010 Trade Payables | | 64 895 | | | | 1 408 | | | | (192) | | 66 111 |
| 51020 Trade Payables - Invoice not yet received | | 42 144 | | | | (41 023) | | | | | | 1 120 |
| L51000 TRADE PAYABLES AND NOTE PAYABLE | | 107 039 | | | | (39 615) | | | | (192) | | 67 232 |
| 52010 Corp Income Tax & Accrued Income Tax | | (29 166) | | | | 15 963 | | | | | | (13 203) |
| L52000 CURRENT TAX | | (29 166) | | | | 15 963 | | | | | | (13 203) |
| L53000 CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | | | | |
| 54030 Intercompany cur acct liabilities | | 550 556 | | | | 181 863 | | | | | | 732 418 |
| 54040 Overdraft & Cash Facilities | | 11 762 | | | | (11 762) | | | | | | 0 |
| 54060 Accrued Interest on Bank Overdraft | | 0 | | | | 632 | | | | (632) | | 0 |
| L54000 CURRENT PORTION OF BORROWINGS | | 562 318 | | | | 170 733 | | | | (632) | | 732 418 |
| 55020 Trade Receivables-credit notes | | 2 254 | | | | (828) | | | | | | 1 426 |
| 55030 Employee Payables & Accrued Expenses | | 43 419 | | | | (3 637) | | | 827 | | | 40 609 |
| 55035 Employee Payables - Bonus score card | | 5 782 | | | | 2 563 | | | | | | 8 345 |
| 55040 Social Charges, Welfare Liabilities | | 7 954 | | | | (3 596) | | | | | | 4 358 |
| 55050 State - VAT Payable | | 18 195 | | | | (12 914) | | | | | | 5 281 |
| 55060 Payab on acquis. conso cles & assoc- C | | 8 796 | | | | 0 | | | | | | 8 796 |
| 55070 Payab on acquis tang & intang assets - C | | 6 978 | | | | (6 785) | | | | | | 194 |
| 55090 Dividends to be paid | | | | | | 588 930 | | | | | | 588 930 |
| 55100 Other Current Liabilities | | 6 302 | | | | (3 913) | | | | | 76 | 2 466 |
| 55110 Deferred Income | | 68 214 | | | | (16 614) | | | | | | 51 600 |
| L55000 OTHER CURRENT LIABILITIES | | 167 896 | | | | 543 206 | | | 827 | | 76 | 712 005 |
| L57000 Accrued interests ? lease | | | | | | | | | | | | |
| L58000 CURRENT PROVISIONS | | | | | | | | | | | | |
| L57500 CURRENT LEASE Liability | | | | | | | | | | | | |
| L50000 CURRENT LIABILITIES | | 808 087 | | | | 690 286 | | | 827 | (824) | 76 | 1 498 452 |
| L00000 TOTAL LIABILITIES | 1 | 4 570 880 | | (1 272 301) | (434 163) | 690 286 | 11 649 | (69 606) | | (824) | 76 | 3 496 000 |
| ASSETS - LIABILITIES | (3) | 1 | | 1 272 301 | 434 163 | (551 384) | (1 047 679) | (107 397) | | | 0 | 1 |

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

TOTAL

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | ERR | OPE | APP | DIV | RES | MVT | INC | DEC | DIS | REC | MER | CHA | EXO | EXC | CLO |
|---|------------|--------------------|----------|------------------|-----|------------------|----------------|------------------|-----|----------------|-------------|-------------|------------------|---------------|--------------------|
| 11010 Goodwill | | 576 527 | | | | | | | | | | | (62 930) | (622) | 512 975 |
| 11910 Impairment on Goodwill | | (535 229) | | | | | | | | | | | 22 108 | 626 | (512 495) |
| 11620 Deprec of Purchased Goodwill | | (672) | | | | | | | | | | | 102 | | (770) |
| A11000 GOODWILL - NET | | 40 426 | | | | | | | | | | | (40 721) | 4 | (290) |
| 12120 Internally developed software | | 736 | | | | | | | | | | | (86) | | 650 |
| 12130 Software & Licenses | | 25 558 | | | | | 1 741 | (4 251) | | | 46 | | (2 979) | 105 | 20 220 |
| 12160 Customer Relationships | | 51 963 | | | | | | | | | | | (6 056) | | 45 907 |
| A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS | 0 | 78 258 | | | | | 1 741 | (4 251) | | | 46 | | (9 121) | 105 | 66 777 |
| 12820 Amort of Internally developed software | 0 | (326) | | | | | (189) | | | | | | 38 | 8 | (469) |
| 12830 Amortization of Software & Licenses | 0 | (22 088) | | | | | (959) | 4 222 | | (829) | (46) | | 2 574 | (101) | (17 227) |
| 12850 Amortization of Other Intangible Assets | | 0 | | | | | | | | | | | | | 0 |
| 12860 Amortization of Customer Relationships | | (51 963) | | | | | | | | | | | 6 056 | | (45 907) |
| A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP | 0 | (74 378) | | | | | (1 149) | 4 222 | | (829) | (46) | | 8 668 | (93) | (63 604) |
| 12910 Imp on Int assets with indef useful life | | (158) | | | | | | | | | | | 18 | | (139) |
| A12900 SUB TOTAL INTANG ASSETS - IMPAIR | | (158) | | | | | | | | | | | 18 | | (139) |
| A12000 INTANGIBLE ASSETS | 0 | 3 722 | | | | | 592 | (28) | | (829) | | | (434) | 11 | 3 034 |
| 13111 Lands | | 5 316 | | | | | | | | | | | (620) | | 4 696 |
| 13113 Fitting and Fixtures | | 8 881 | | | | | | (3 448) | | | | | (1 035) | 146 | 4 544 |
| 13114 Means of Prod, Plant, Equip | | 229 | | | | | | | | | | | (27) | | 203 |
| 13115 Hardware | 0 | 137 686 | | | | | 20 404 | (20 600) | | | 539 | | (16 047) | (15) | 121 968 |
| 13116 Furniture and equipment | | 3 474 | | | | | | (2) | | | 26 | | (405) | (1) | 3 092 |
| 13151 Right of use real estate | | 33 028 | | | | | 1 366 | (1 743) | | | | | (3 849) | 16 | 28 818 |
| 13152 Right of use IT equipment | | 70 448 | | | | | 5 616 | (44 188) | | | | | (8 210) | 1 638 | 25 304 |
| 13130 Tangible Assets in Progress | | 27 | | | | | (25) | | | | | | (3) | 1 | |
| A13100 TANGIBLE ASSETS - GROSS | 0 | 259 090 | | | | | 27 360 | (69 980) | | | 565 | | (30 196) | 1 786 | 188 625 |
| 13813 Depreciation of Fitting & Fixtures | 0 | (10 423) | | | | | (1 082) | 3 448 | | | | | 1 215 | (100) | (6 942) |
| 13814 Dep - Means of Product, Plant & Equip | | (763) | | | | | | 188 | | | | | 89 | (8) | (495) |
| 13815 Depreciation of Hardware | 0 | (83 073) | | | | | (22 029) | 20 196 | | | (472) | | 9 682 | 98 | (75 598) |
| 13816 Deprec of Furniture & equipment | | (2 712) | | | | | (244) | 2 | | | (26) | | 316 | 11 | (2 652) |
| 13851 Depreciation right of use real estate | 0 | (20 034) | | | | | (4 047) | 530 | | | | | 2 335 | 149 | (21 066) |
| 13852 Depreciation right of use IT equipments | | (48 328) | | | | | (9 654) | 39 429 | | | | | 5 632 | (1 265) | (14 185) |
| A13800 TANGIBLE ASSETS - DEPRE | 0 | (165 333) | | | | | (37 055) | 63 793 | | | (498) | | 19 269 | (1 115) | (120 938) |
| 13951 Impairment Right of use real estate | | (12 076) | | | | | | 2 275 | | 1 811 | | | 1 407 | (174) | (6 756) |
| 13952 Impairment Right of use IT equipment | | (673) | | | | | | 621 | | | | | 78 | (26) | |
| A13900 TANGIBLE ASSETS - IMPAIRMENT | 0 | (12 749) | | | | | | 2 896 | | 1 811 | | | 1 486 | (200) | (6 756) |
| A13000 TANGIBLE FIXED ASSETS - NET | (1) | 81 009 | | | | | (9 694) | (3 291) | | 1 811 | 68 | | (9 441) | 472 | 60 932 |
| A14000 INVESTMENT IN ASSOCIATES - NET | | | | | | | | | | | | | | | |
| 15111 Part Interests in Conso Cies & Assoc | | | | | | | | | | (5 532) | | | | 235 | (5 297) |
| 15211 Fair Value of non conso investments | | 961 | | | | | | | | (897) | | | (112) | 38 | |
| 15911 Impairment on non conso investments | | (961) | | | | | | | | 887 | | | 112 | (38) | |
| A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET | | | | | | | | | | (5 532) | | | | 235 | (5 297) |
| 15121 Loans | 0 | | | | | | | 13 | | | | | | (1) | 13 |
| 15122 Loans to conso cics & associates | | 0 | | | | | 0 | 0 | | | | | | | |
| 15126 Receivab on disp of other invmts - NC | | | | | | | 258 | (333) | | | | | | 3 | (72) |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET | 0 | | | | | | 258 | (320) | | | | | | 3 | (60) |
| A15000 NON-CURRENT FINANCIAL ASSETS | 0 | | | | | | 258 | (320) | | (5 532) | | | | 238 | (5 356) |
| 15L Link acct for invest elim - mother's cie | 0 | 3 423 734 | | | | | | | | 5 532 | | | (399 020) | (235) | 3 030 011 |
| 15LP Link acct for investment elim-affiliates | 0 | (4 874 211) | | | | | | | | | | | | | (4 874 211) |
| 15TOT LINK ACCT FOR INVESTMT ELIMINATION | 0 | (1 450 477) | | | | | | | | 5 532 | | | (399 020) | (235) | (1 844 200) |
| 16010 Deferred Tax - Temporary Differences | | 44 664 | | | | | (1 385) | (17 897) | | | | | (5 205) | 819 | 20 996 |
| 16020 Deferred Tax - Loss Carry Forward | | 11 447 | | | | | 2 053 | (9 017) | | | | | (1 334) | 296 | 3 445 |
| 16910 Unrecognised Deferred Tax - Temporary Differences | | | | | | | 8 316 | | | | | | | (353) | 7 963 |
| 16920 Unrecognised Deferred Tax - Loss Carry Forward | | (16 487) | | | | | 18 810 | | | | | | 1 922 | (799) | 3 445 |
| A16000 DEFERRED TAX ASSETS | | 39 624 | | | | | 27 795 | (26 914) | | | | | (4 618) | (37) | 35 849 |
| A17000 NON CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | | | | | | | |
| A18000 OTHER NON CURRENT ASSETS | | | | | | | | | | | | | | | |
| A10000 NON CURRENT ASSETS | (1) | (1 285 696) | | | | | 18 951 | (30 554) | | 982 | 68 | | (454 234) | 452 | (1 750 031) |
| 21110 Work-in-Progress (Goods and services) | | 955 | | | | 907 | | | | | | | (111) | (39) | 1 712 |
| 21120 Transition costs | 0 | 1 568 | | | | | 106 | (666) | | | | | (183) | 24 | 848 |
| 21130 Trade Receivables | | 59 321 | | | | (16 944) | | | | | | | (6 922) | 720 | 36 249 |
| 21140 Trade Receiv - Invoices to be issued | | 673 | | | | 162 | | | | | | | (78) | (7) | 751 |
| 21930 Allowance on trade receivables | | (4 330) | | | | | 32 | 3 548 | | | | | 505 | (152) | (397) |
| A21000 TRADE RECEIVABLES - NET | 0 | 58 187 | | | | (15 875) | 138 | 2 882 | | | | | (6 790) | 546 | 39 163 |
| A22000 CURRENT TAX ASSETS | | | | | | | | | | | | | | | |
| 23011 Up-front Payment | | | | | | | 12 312 | (11 461) | | | | | | (36) | 815 |
| 23020 Invent-HW & SW for Selling & oth invent | | 782 | | | | 1 683 | | | | | | | (91) | (71) | 2 302 |
| A23020 INVENTORIES - NET | | 782 | | | | 1 683 | | | | | | | (91) | (71) | 2 302 |
| 23132 State - VAT Receivables | | 1 569 | | | | 360 | | | | | | | (183) | (15) | 1 731 |
| 23133 Other Receivables & Current Assets | | 29 092 | | | | (2 014) | | | | | | | (3 391) | 86 | 23 773 |
| 23138 Prepaid Expenses | | 45 885 | | | | (11 442) | | | | | | | (5 348) | 486 | 29 581 |
| 23140 Deferred Expenses | 0 | 3 852 | | | | | 2 275 | (5 829) | | | | | (449) | 151 | 0 |
| 23141 Accrued Interests | 0 | | | | | | 75 | | | | | | (3) | 72 | |
| A23030 OTHER RECEIVABLES - NET | 0 | 80 399 | | | | (13 096) | 2 275 | (5 829) | | | | | (9 370) | 707 | 55 085 |
| A23000 OTHER CURRENT ASSETS | 0 | 81 181 | | | | (11 413) | 14 587 | (17 290) | | | | | (9 461) | 600 | 58 203 |
| A24000 CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | | | | | | | |
| A25000 SHORT TERM FINANCIAL ASSETS | 0 | | | | | | 75 | | | | | | | (3) | 72 |
| 26012 Cash at Bank and in Hand | | 21 927 | | | | (222) | | | | (560) | | | (2 556) | 33 | 18 622 |
| A26000 CASH AND CASH EQUIVALENT | | 21 927 | | | | (222) | | | | (560) | | | (2 556) | 33 | 18 622 |
| 27L Link acct for DEBT_long term | 0 | (235 191) | | | | 2 799 | 5 936 | (111 979) | | (1 153) | | | 27 410 | 4 434 | (307 744) |
| 272L Link acct for BFR_short term | | (25 935) | | | | (518 778) | | | | (68) | (75) | | 3 031 | 22 037 | (519 787) |
| 27TOT LINK ACCT FOR SHORT AND LONG TERM | 0 | (261 126) | | | | (515 980) | 5 936 | (111 979) | | (1 153) | (68) | (75) | 30 442 | 26 472 | (827 531) |
| A20000 CURRENT ASSETS | (1) | (99 831) | | | | (543 490) | 20 736 | (126 387) | | (1 713) | (68) | | 11 635 | 27 647 | (711 471) |
| A00000 TOTAL ASSETS | (2) | (1 385 527) | | | | (543 490) | 39 687 | (156 941) | | (731) | | | (442 599) | 28 100 | (2 461 502) |
| 31350 Retained Earnings | | (272 470) | | | | | | | | | | | | | (272 470) |
| 3130G Consolidated Reserves | 1 | (2 008 087) | (65 260) | (641 096) | | | | | | | | | | (47 877) | (2 762 320) |
| 3137G Hedg Reserv (CF hedge) Foreign exch-GP | | 16 | | | | | | | | | | | | | 16 |
| 3136G Actuarial gains / losses in OCI - DB plans, GP | | (10 770) | | | | | | | | (733) | | | | | (11 503) |
| 3141GC Trans Reserves - Group part | | 700 793 | (2 659) | | | | | | | | | | (268 295) | (42 951) | 386 889 |
| 3142GC Translation on Net Income-Group part | | 2 660 | | | | | | | | | | | | (2 585) | (2 585) |
| 3151G Net Income - Group part | | (65 260) | 65 260 | | | 60 849 | | | | | | | | | 60 849 |
| L31000 SHAREHOLDER'S EQUITY | 1 | (1 658 438) | 0 | (641 096) | | 60 849 | | | | (733) | | | (268 295) | (93 | |

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

TOTAL

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | ERR | OPE | APP | DIV | RES | MVT | INC | DEC | DIS | REC | MER | CHA | EXO | EXC | CLO |
|--|------------|--------------------|----------|------------------|-----------------|------------------|---------------|-----------------|------------|--------------|-----|-----|------------------|-----------------|--------------------|
| 43050 Other Long Term Borrowings | | | | | | | 259 | (259) | | | | | | | |
| L43000 LONG TERM BORROWINGS | | | | | | | 259 | (259) | | | | | | | |
| 44010 Deferred Tax Liabilities | | 10 596 | | | | | 1 581 | (904) | | | | | (1 235) | (29) | 10 008 |
| L44000 DEFERRED TAX LIABILITIES | | 10 596 | | | | | 1 581 | (904) | | | | | (1 235) | (29) | 10 008 |
| L45000 NON CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | | | | | | | |
| L46000 OTHER NON CURRENT LIABILITIES | | | | | | | | | | | | | | | |
| 47011 Lease liability Real estate - Non-current | | 13 813 | | | | | 1 366 | (5 381) | | | | | (1 610) | 171 | 8 359 |
| 47012 Lease liability IT equipment - Non-current | | 24 022 | | | | | 5 368 | (15 110) | | | | | (2 800) | 414 | 11 894 |
| L47000 NON CURRENT LEASE LIABILITY | | 37 836 | | | | | 6 734 | (20 491) | | | | | (4 410) | 584 | 20 253 |
| L40000 NON CURRENT LIABILITIES | | 91 301 | | | | | 10 329 | (61 717) | | | | | (10 641) | 2 183 | 31 455 |
| 51010 Trade Payables | | 15 494 | | | | (978) | | | | (170) | | | (1 806) | 49 | 12 589 |
| 51020 Trade Payables - Invoice not yet received | | 13 984 | | | | (10 421) | | | | | | | (1 630) | 443 | 2 375 |
| L51000 TRADE PAYABLES AND NOTE PAYABLE | | 29 478 | | | | (11 399) | | | | (170) | | | (3 436) | 491 | 14 964 |
| 52010 Corp Income Tax & Accrued Income Tax | | (20 514) | | | | 7 221 | | | | | | | 2 391 | (307) | (11 209) |
| L52000 CURRENT TAX | | (20 514) | | | | 7 221 | | | | | | | 2 391 | (307) | (11 209) |
| L53000 CURRENT FINANCIAL INSTRUMENTS | | | | | | | | | | | | | | | |
| 54030 Intercompany cur acct liabilities | | (1) | | | | 1 | | | | | | | 0 | 0 | |
| 54040 Overdraft & Cash Facilities | | 11 303 | | | | (10 429) | | | | | | | (1 317) | 443 | 0 |
| 54060 Accrued Interest on Bank Overdraft | | 0 | | | | 561 | | | | (560) | | | 0 | 0 | 0 |
| L54000 CURRENT PORTION OF BORROWINGS | | 11 302 | | | | (9 867) | | | | (560) | | | (1 317) | 443 | 0 |
| 55020 Trade Receivables-credit notes | | 2 186 | | | | (734) | | | | | | | (252) | 31 | 1 211 |
| 55030 Employee Payables & Accrued Expenses | | 41 726 | | | | (3 225) | | | 733 | | | | (4 863) | 106 | 34 477 |
| 55035 Employee Payables - Bonus score card | | 5 557 | | | | 2 272 | | | | | | | (648) | (97) | 7 085 |
| 55040 Social Charges, Welfare Liabilities | | 7 644 | | | | (3 189) | | | | | | | (891) | 135 | 3 700 |
| 55050 State - VAT Payable | | 17 485 | | | | (11 450) | | | | | | | (2 038) | 486 | 4 484 |
| 55060 Payab on acquis, conso cles & assoc- C | | 8 453 | | | | 0 | | | | | | | (985) | 256 | 7 468 |
| 55070 Payab on acquis tang & intang assets - C | | 6 706 | | | | (6 016) | | | | | | | (752) | 165 | |
| 55100 Other Current Liabilities | | 6 057 | | | | (3 485) | | | | | | | (706) | 148 | 2 014 |
| 55110 Deferred Income | | 65 550 | | | | (14 728) | | | | | | | (7 640) | 626 | 43 808 |
| L55000 OTHER CURRENT LIABILITIES | | 161 344 | | | | (40 553) | | | 733 | | | | (18 804) | 1 691 | 104 411 |
| L57000 Accrued interests ? lease | | | | | | | | | | | | | | | |
| L58000 CURRENT PROVISIONS | | | | | | | | | | | | | | | |
| L57500 CURRENT LEASE LIABILITY | | | | | | | | | | | | | | | |
| L50000 CURRENT LIABILITIES | | 181 610 | | | | (54 599) | | | 733 | (731) | | | (21 166) | 2 319 | 108 166 |
| L00000 TOTAL LIABILITIES | 1 | (1 385 527) | 0 | (641 096) | 60 849 | (54 599) | 10 329 | (61 717) | | (731) | | | (300 101) | (88 911) | (2 461 502) |
| ASSETS - LIABILITIES | (3) | 0 | 0 | 641 096 | (60 849) | (488 890) | 29 359 | (95 225) | | | | | (142 498) | 117 010 | 0 |

2A07_005S - SHAREHOLDERS EQUITY

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | ERR | OPE | APP | DIV | RES | DIS | EXO | EXC | CLO |
|---|----------|-------------------|----------------|-------------------|-----------------|-------------|-----------------|----------------|-------------------|
| Share Capital | | 5 210 170 | | | | | | | 5 210 170 |
| Additional Paid in Capital | | 3 227 663 | | | | | | | 3 227 663 |
| Other Reserves | 0 | -2 023 408 | | | | | | | -2 023 408 |
| Retained Earnings | 1 | -2 992 210 | -62 625 | -1 272 301 | | | | | -4 327 135 |
| Actuarial gains / losses in OCI - DB plans, excl OLTB | | -10 895 | | | | -827 | | | -11 722 |
| Net Income For The Period | | -62 625 | 62 625 | | -474 975 | | | | -474 975 |
| Total Shareholder's Equity | 1 | 3 348 695 | | -1 272 301 | -474 975 | -827 | | | 1 600 594 |
| Goodwill adjustment - Permanent | | -3 644 | | | | | | | -3 644 |
| OLD - Deferred tax adjustments | | 7 220 | | | | | | | 7 220 |
| Opening net equity | | -3 576 | | | | | | | -3 576 |
| Other - Temporary | | 3 006 | | | | | | | 3 006 |
| OLD - GW adjustment (OLD) | | -5 692 | | | | | | | -5 692 |
| Others adjustments (OLD) | | -28 231 | | | 11 075 | | | | -17 156 |
| Deferred tax on Fiscal Differences | | -70 399 | | | | | | | -70 399 |
| Goodwill and PPA - Central team conso | | 363 577 | | | | | | | 363 577 |
| Package Correction - Central team conso | | 7 176 | | | | | | | 7 176 |
| Other - Central team conso | | 49 656 | | | 29 737 | | | | 79 392 |
| Total Restatements - Total Local | | 319 093 | | | 40 812 | | | | 359 904 |
| Restated Shareholder's Equity | 1 | 3 667 787 | | -1 272 301 | -434 163 | -827 | | | 1 960 498 |
| Share Capital | | 4 470 310 | | | | | | | 4 470 310 |
| Additional Paid in Capital | | 2 789 774 | | | | | | | 2 789 774 |
| Other Reserves | 0 | -1 871 416 | | | | | | | -1 871 416 |
| Retained Earnings | 1 | -2 285 704 | -65 260 | -1 174 804 | | | | | -3 525 767 |
| Hedging Reserves (CF hedge) Foreign exch | | 16 | | | | | | | 16 |
| Actuarial gains / losses in OCI - DB plans, excl OLTB | | -10 770 | | | | -733 | | | -11 503 |
| Cumulative Translation Adjustments | | 500 498 | -50 536 | | | | -268 295 | 31 | 181 699 |
| Translation Gains/Losses from Net Income | | -2 660 | 2 660 | | | | | 16 351 | 16 351 |
| Net Income For The Period | | -65 260 | 65 260 | | -384 955 | | | | -384 955 |
| Translated Shareholder's Equity | 1 | 3 524 788 | -47 877 | -1 174 804 | -384 955 | -733 | -268 295 | 16 382 | 1 664 507 |
| Share Capital | | 4 470 310 | | | | | | | 4 470 310 |
| Additional Paid in Capital | | 2 789 774 | | | | | | | 2 789 774 |
| Other Reserves | 0 | -1 871 416 | | | | | | | -1 871 416 |
| Retained Earnings | 1 | -2 285 704 | -65 260 | -1 174 804 | | | | | -3 525 767 |
| Hedging Reserves (CF hedge) Foreign exch | | 16 | | | | | | | 16 |
| Actuarial gains / losses in OCI - DB plans, excl OLTB | | -10 770 | | | | -733 | | | -11 503 |
| Cumulative Translation Adjustments | | 500 498 | -50 536 | | | | -268 295 | 31 | 181 699 |
| Translation Gains/Losses from Net Income | | -2 660 | 2 660 | | | | | 16 351 | 16 351 |
| Net Income For The Period | | -65 260 | 65 260 | | -384 955 | | | | -384 955 |
| Proportionnal Shareholder's Equity | 1 | 3 524 788 | -47 877 | -1 174 804 | -384 955 | -733 | -268 295 | 16 382 | 1 664 507 |
| Elimination of investments | 0 | -4 874 211 | | | | | | | -4 874 211 |
| Neutralization of internal provisions | | | | | 958 294 | | | -40 703 | 917 591 |
| Elimination dividends | | | | 533 708 | -512 489 | | | -21 218 | |
| Elimination of investments - E214 - Atos International BV | 0 | -4 874 211 | | | | | | | -4 874 211 |
| Total Elim Shareholder's Equity | 0 | -4 874 211 | | 533 708 | 445 804 | | | -61 921 | -3 956 620 |
| Top Entries | | -309 015 | 47 877 | | | | | -47 873 | -309 011 |
| Group Share | 1 | -1 658 438 | 0 | -641 096 | 60 849 | -733 | -268 295 | -93 412 | -2 601 124 |
| Consolidated Shareholder's Equity | 1 | -1 658 438 | 0 | -641 096 | 60 849 | -733 | -268 295 | -93 412 | -2 601 124 |

| | | | COMMENTS | [None] | COMMENTS | BOSS | COMMENTS | AT_SUP | COMMENTS | STRU | COMMENTS | COAD | COMMENTS | CHECK | OOLCASH |
|---------|-------|------------------------------|---------------|----------------|--|--------------|----------|----------------|--|------|----------|------|----------|---------|----------------|
| E376_NA | 68331 | Major Claims and Litigations | EVENTS | -1,980 | | | | -1,980 | | | | | | | |
| | | | EVENT10 | -925 | ACS Litigation | | | -925 | ACS Litigation | | | | | | |
| | | | EVENT12 | -1,055 | Morales Litigation | | | -1,055 | Morales Litigation | | | | | | |
| | | TOTAL OF NATURES | EVENTS | -1,980 | | | | -1,980 | | | | | | | |
| E376_NA | 68331 | [None] | [None] | -16,030 | | | | | | | | | | -16,030 | |
| E376_TS | 68331 | [None] | [None] | 14,050 | | | | | | | | | | 14,050 | |
| E376_NA | 78331 | Restructuring Staff | EVENTS | 1,763 | | | | 1,763 | | | | | | | |
| | | | EVENT8 | 1,763 | Retention Bonus | | | 1,763 | Retention Bonus | | | | | | |
| | | Rationalization | EVENTS | 315 | | | | 315 | | | | | | | |
| | | | EVENT9 | 315 | Mason | | | 315 | Mason | | | | | | |
| | | Major Claims and Litigations | EVENTS | 42,964 | | | | 42,964 | | | | | | | |
| | | | EVENT5 | 2,988 | HCL | | | 2,988 | HCL | | | | | | |
| | | | EVENT8 | 25,000 | Unisys settlement | | | 25,000 | Unisys settlement | | | | | | |
| | | | EVENT10 | 785 | ACS Litigation | | | 785 | ACS Litigation | | | | | | |
| | | | EVENT12 | 164 | Morales Litigation | | | 164 | Morales Litigation | | | | | | |
| | | | EVENT20 | 14,026 | Disney topic 2024 | | | 14,026 | Disney topic 2024 | | | | | | |
| | | TOTAL OF NATURES | EVENTS | 45,042 | | | | 45,042 | | | | | | | 45,042 |
| E376_NA | 78331 | [None] | [None] | | | | | | | | | | | | |
| E376_NA | 68334 | Restructuring Staff | EVENTS | -10,469 | | | | -10,469 | | | | | | | |
| | | | EVENT3 | -707 | Vesting 2026 provision | | | -707 | Vesting 2026 provision | | | | | | |
| | | | EVENT6 | -7,121 | Genesis-Severance | | | -7,121 | Genesis-Severance | | | | | | -7,121 |
| | | | EVENT7 | -677 | Genesis-Severance in place | | | -677 | Genesis-Severance in place | | | | | | -677 |
| | | | EVENT8 | -1,964 | Retention Bonus | | | -1,964 | Retention Bonus | | | | | | -1,964 |
| | | Rationalization | EVENTS | -4,394 | | | | -4,394 | | | | | | | |
| | | | EVENT3 | 27 | EWDC | | | 27 | EWDC | | | | | | |
| | | | EVENT5 | -329 | IBM Hub Refresh | | | -329 | IBM Hub Refresh | | | | | | -329 |
| | | | EVENT6 | -2,200 | Irving 1st & 4th Floor | | | -2,200 | Irving 1st & 4th Floor | | | | | | -2,200 |
| | | | EVENT8 | -595 | Carrollton - Migration | | | -595 | Carrollton TX | | | | | | -595 |
| | | | EVENT9 | -790 | Mason | | | -790 | Mason | | | | | | -790 |
| | | Major Claims and Litigations | EVENT10 | -507 | Irving DH8 | | | -507 | Irving DH8 Impairment | | | | | | -507 |
| | | | EVENT5 | -37,788 | | | | -37,788 | | | | | | | |
| | | | EVENT4 | -4,366 | AT&T FireBall | | | -4,366 | AT&T FireBall | | | | | | -4,366 |
| | | | EVENT5 | -5,480 | HCL Legal Fees | | | -5,480 | HCL Legal Fees | | | | | | -5,480 |
| | | | EVENT8 | -25,000 | Unisys settlement | | | -25,000 | Unisys settlement | | | | | | -25,000.000000 |
| | | | EVENT10 | -968 | ACS Litigation | | | -968 | ACS Litigation | | | | | | -968 |
| | | | EVENT12 | -671 | Morales Litigation | | | -671 | Morales Litigation | | | | | | -671 |
| | | | EVENT14 | -651 | Pittsburgh DC Litigation | | | -651 | Pittsburgh DC Litigation | | | | | | -651 |
| | | | EVENT20 | -652 | Disney topic 2024 | | | -652 | Disney topic 2024 | | | | | | -652 |
| | | Specific transactions | EVENTS | -4,403 | | | | -4,403 | | | | | | | |
| | | | EVENT15 | -4,403 | Bad Debt Written off/ICP Mismatch clean-up | | | -4,403 | Bad Debt Written off/ICP Mismatch Clean-up | | | | | | |
| | | TOTAL OF NATURES | EVENTS | -57,855 | | | | -57,855 | | | | | | | |
| E376_NA | 68334 | [None] | [None] | -52,920 | | | | | | | | | | -52,920 | |
| E376_TS | 68334 | [None] | [None] | -4,141 | | | | | | | | | | -4,141 | |
| E376_NA | 78334 | Specific transactions | EVENTS | 4,000 | American Dream | 4,000 | | | | | | | | | |
| | | | EVENT1 | 4,000 | | 4,000 | | | | | | | | | |
| | | TOTAL OF NATURES | EVENTS | 4,000 | | 4,000 | | | | | | | | | |
| E376_NA | 78334 | [None] | [None] | 4,000 | | | | | | | | | | 4,000 | |

BS07-ALLOW - Allowances on assets Comments

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | | | | COMMENTS | OPE | INC | DEC | REC | CLO |
|----------------------------------|-----------------------------------|---------|--------------|---|---------------|-------------|--------------|------|-------------|
| E376_NA | Allowance on trade receivables | CURRENT | NEWACQ | | -4,505 | 37 | 4,002 | | -466 |
| | | | NEVENT3 | American Dream and General reserve | -3,522 | 37 | 4,002 | -517 | |
| | | | NEVENT5 | uniguest | -125 | | | 125 | |
| | | | NEVENT6 | clickfox | -390 | | | 390 | |
| | | | NEVENT7 | general | -468 | | | 2 | -466 |
| | | [B] | TOTAL | | -4,505 | 37 | 4,002 | | -466 |
| E376_NA | 21930 | [None] | [None] | | -4,506 | 37 | 4,002 | | -468 |
| Blocking Diff [A]+[B]-[C] | | | | | 0.65 | 0.43 | 0.45 | | 1.53 |

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

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | | | COMMENTS | PROVNAT | PROVNAT | PROVNAT | PROVNAT | PROVNAT | PROVNAT | PROVNAT | PROVNAT | RATIO_C |
|--|----------|----------|----------|----------|---------------|---------------|---------------|----------------|----------------|----------------|--------------|--------------|
| | | | | ERR | OPE | INCOI | INC | DECOM | DECOI | DEC | CLO | CLO |
| E376_NA | OTHERS | NEVENT1 | | | 2,988 | | | | | -2,988 | | |
| E376_NA | OTHERS | NEVENT2 | | | 25,000 | | | -25,000 | | -25,000 | | |
| E376_NA | OTHERS | NEVENT3 | | 0 | | 14,050 | 14,050 | -444 | | -13,583 | 24 | 24 |
| E376_NA | OTHERS | NEVENT4 | | 0 | | 925 | 925 | | | -785 | 140 | 140 |
| E376_NA | OTHERS | NEVENT5 | | 0 | | 1,055 | 1,055 | -16 | | -149 | 891 | 891 |
| E376_NA | PROJECTS | NEVENT13 | | 0 | 142 | | | -142 | | | | |
| E376_NA | REORG_OI | AEVENT2 | | 0 | 2,115 | | | | | -1,763 | 351 | 351 |
| E376_NA | PREM | AEVENT1 | | 0 | 315 | | | | | -315 | | |
| TOTAL PROVISION (L & C) [A] | | | | 1 | 30,560 | 16,030 | 16,030 | -25,601 | -19,584 | -45,185 | 1,406 | 1,406 |

CTRL00-ALLCHECKS - CROSSCHECKS SYNTHESIS - LEGAL
ENTITIES STATEMENT

ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2025

| | E376 |
|--|-------------|
| BLOCKING CHECKS - PHASE 3 | 36 686 |
| BS-PL Tang assets - Impairment DEC | 3 266 |
| 42010 INC must be equal to PROVNAT INCP | 14 050 |
| BS-PL - Deferred Income Tax | 19 370 |

2A10_005S - NET DEBT

ST_AO.E376 Atos IT Solutions and Services Inc. - Actuals December 2025

| | | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Top Adjustments | Contribution |
|---|---------------|------------------|--------------------|------------------|-----------------|-----------------|-------------------|-----------------|-------------------|
| NDT1110 NET INCOME - GROUP | RES | -474 975 | 40 812 | -434 163 | -384 955 | -384 955 | 445 804 | - | 60 849 |
| NDT1121 Depr of fixed assets (Imp-Reversal) | [None] | 43 085 | | 43 085 | 38 202 | 38 202 | - | - | 38 202 |
| NDT1122 Net charge to operating provision | [None] | -180 | | -180 | -160 | -160 | - | - | -160 |
| NDT1123 Net charge to financial provision | [None] | 1 080 791 | | 1 080 791 | 958 294 | 958 294 | -958 294 | - | - |
| NDT1124 Net charge to other operating provision | [None] | -31 054 | -17 316 | -48 370 | -42 888 | -42 888 | - | - | -42 888 |
| NDT1120 TOTAL DEPRECIATION & PROVISION | [None] | 1 092 642 | -17 316 | 1 075 326 | 953 448 | 953 448 | -958 294 | - | -4 846 |
| NDT1131 G/L on disposals of intangible assets | [None] | 32 | | 32 | 28 | 28 | - | - | 28 |
| NDT1132 G/L on disposals of tangible assets | [None] | 181 | | 181 | 160 | 160 | - | - | 160 |
| NDT1130 G/L on disposals of fixed assets | F_CF2 | 213 | | 213 | 189 | 189 | - | - | 189 |
| NDT1150 Minority interests ans associates | [None] | | | | | | - | - | |
| NDT1160 Financial instrument | [None] | | | | | | - | - | |
| NDT1170 Financial interest | [None] | -60 | - | -60 | -54 | -54 | - | - | -54 |
| NDT1175 Interest on lease Liability/Receivable | [None] | 2 839 | | 2 839 | 2 517 | 2 517 | - | - | 2 517 |
| NDT1180 Tax charge (incl deferred taxes) | [None] | 21 181 | 7 098 | 28 279 | 25 073 | 25 073 | - | - | 25 073 |
| NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX | [None] | 641 838 | 30 594 | 672 432 | 596 218 | 596 218 | -1 470 783 | - | -874 565 |
| NDT1210 | F_CF1 | 15 963 | | 15 963 | 14 154 | 14 154 | -6 933 | - | 7 221 |
| NDT1220 | F_CF1 | -6 519 | -2 621 | -9 140 | -8 104 | -8 104 | - | - | -8 104 |
| NDT1200 Taxes paid | F_CF1 | 9 444 | -2 621 | 6 823 | 6 050 | 6 050 | -6 933 | - | -883 |
| NDT1320 Change in current assets | F_CF2 | 40 580 | 8 966 | 49 546 | 43 930 | 43 930 | -13 379 | - | 30 551 |
| NDT1340 Change in current liabilities | MVT | -72 209 | -6 345 | -78 554 | -69 651 | -69 651 | 23 714 | - | -45 937 |
| NDT1350 Link account | F_CF2 | | | | | | 518 778 | - | 518 778 |
| NDT1300 Change in working capital requirement | F_CF2 | -31 629 | 2 621 | -29 008 | -25 721 | -25 721 | 529 114 | - | 503 393 |
| NDT1000 NET DEBT FROM (USED IN) OPERATING ACT | [None] | 619 653 | 30 594 | 650 246 | 576 547 | 576 547 | -948 603 | - | -372 055 |
| NDT2111 Purchase of intangible assets | INC | -1 963 | | -1 963 | -1 741 | -1 741 | - | - | -1 741 |
| NDT2112 Purchase of tangible assets | INC | -22 984 | | -22 984 | -20 379 | -20 379 | - | - | -20 379 |
| NDT2114 Amounts due on purchase of I/T assets | F_CF2 | -6 785 | | -6 785 | -6 016 | -6 016 | - | - | -6 016 |
| NDT2116 Right of use | INC | -7 874 | | -7 874 | -6 981 | -6 981 | - | - | -6 981 |
| NDT2117 Lease liability | INC | 7 595 | | 7 595 | 6 734 | 6 734 | - | - | 6 734 |
| NDT2110 Purchase of intangible & tangible assets | [None] | -32 011 | | -32 011 | -28 383 | -28 383 | - | - | -28 383 |
| NDT2122 Disposal of tangible assets | [None] | 64 | | 64 | 57 | 57 | - | - | 57 |
| NDT2120 Proceeds from disposals of I/T assets | F_CF2 | 64 | | 64 | 57 | 57 | - | - | 57 |
| NDT2100 NET OPERATING INVESTMENTS | [None] | -31 947 | | -31 947 | -28 326 | -28 326 | - | - | -28 326 |
| NDT2212 | F_CF2 | 0 | | 0 | 0 | 0 | - | - | 0 |
| NDT2210 Amounts paid for acq and LT investmts | [None] | 0 | | 0 | 0 | 0 | - | - | 0 |
| NDT2232 Amounts to receive fr disposal finan inv | [None] | 70 | | 70 | 62 | 62 | - | - | 62 |
| NDT2230 Proceeds fr disposal of fin investmts | [None] | 70 | | 70 | 62 | 62 | - | - | 62 |
| NDT2200 NET LONG TERM INVESTMENT | [None] | 70 | | 70 | 62 | 62 | - | - | 62 |
| NDT2000 NET DEBT FROM (USED IN) INVESTING ACT | [None] | -31 877 | | -31 877 | -28 264 | -28 264 | - | - | -28 264 |
| NDT3100 Common stock issues | [None] | | | | | | - | - | |
| NDT3300 Dividds paid to mino shareholders of sub | F_CF6 | -683 371 | | -683 371 | -652 624 | -652 624 | 11 527 | - | -641 096 |
| NDT3600 Net interest paid (incl finance lease) | F_CF2 | -25 | - | -25 | -22 | -22 | - | - | -22 |
| NDT3605 Interests paid – Lease Liability/Receivable | F_CF2 | -2 839 | | -2 839 | -2 517 | -2 517 | - | - | -2 517 |
| NDT3606 Lease expenditure | DEC | -23 110 | | -23 110 | -20 491 | -20 491 | - | - | -20 491 |
| NDT3000 NET DEBT FROM (USED IN) FINANCING ACT | [None] | -709 344 | - | -709 344 | -675 653 | -675 653 | 11 527 | - | -664 126 |
| NDT0000 INC (DEC) IN NET DEBT | [None] | -121 569 | 30 594 | -90 975 | -127 370 | -127 370 | -937 076 | - | -1 064 446 |

2A10_005S - NET DEBT

ST_AO.E376 Atos IT Solutions and Services Inc. - Actuals December 2025

| | | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Top Adjustments | Contribution |
|--|---------------|----------------|--------------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| NDTOPE Net Debt - Opening | OPE | 233 679 | - | 233 679 | 224 566 | 224 566 | - | - | 224 566 |
| NDTREC Net debt - REC | REC | 1 300 | - | 1 300 | 1 153 | 1 153 | - | - | 1 153 |
| NDTOTH Net Debt - Others | [None] | 1 300 | - | 1 300 | 1 153 | 1 153 | - | - | 1 153 |
| NDTREP1 Repayment of Long and Medium term borrowings | F_CF10 | -11 422 | - | -11 422 | -10 127 | -10 127 | - | - | -10 127 |
| NDTREP2 Repayment of Long and Medium term borrowings | DEC | | | | | | 111 979 | - | 111 979 |
| NDTREP Repayment of Long and Medium term borrowings | [None] | -11 422 | - | -11 422 | -10 127 | -10 127 | 111 979 | - | 101 852 |
| NTDBOR News Borrowings | INC | 292 | | 292 | 259 | 259 | -5 936 | - | -5 677 |
| NDTLOA New Loans | F_CF2 | 119 599 | | 119 599 | 106 043 | 106 043 | -106 043 | - | - |
| NDTOTD Increase (Dec) in other debt | MVT | -3 155 | | -3 155 | -2 798 | -2 798 | - | - | -2 798 |
| NDTCSH Increase (Dec) in CCE | MVT | 250 | | 250 | 222 | 222 | - | - | 222 |
| NDTEXT Net Debt - Echange rate | F_CF5 | | | | -30 197 | -30 197 | - | - | -30 197 |
| NDTCLO Net Debt - Closing | CLO | 340 543 | - | 340 543 | 289 121 | 289 121 | - | - | 289 121 |
| Net Debt - Closing (calculated) | | 340 543 | - | 340 543 | 289 121 | 289 121 | - | - | 289 121 |
| Variance | | 0 | - | 0 | 0 | 0 | - | - | 0 |
| Check | | -16 005 | 30 594 | 14 589 | -33 771 | -33 771 | -937 076 | - | -970 846 |

2A10 201S - OMDA Cash flow

ST_AO.E376 Atos IT Solutions and Services Inc. - Actuals December 2025

| | Custom1 | Custom2 | Sign | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Top Adjustments | Contribution |
|---|---------|---------|------|----------------|--------------------|----------------|----------------|----------------|---------------|-----------------|----------------|
| CF10100 Operating Margin | [None] | [None] | | 102 024 | - | 102 024 | 90 461 | 90 461 | - | | 90 461 |
| R61000 OPERATING MARGIN | [None] | [None] | + | 102 024 | | 102 024 | 90 461 | 90 461 | | | 90 461 |
| CF10110 + Depreciation of fixed assets | [None] | [None] | | 28 386 | | 28 386 | 25 169 | 25 169 | | | 25 169 |
| 68146D Tang Assets : Deprec & Impairment - D | [None] | [None] | - | -25 001 | | -25 001 | -22 167 | -22 167 | | | -22 167 |
| 68146I Tang Assets - Deprec & Impairment - I | [None] | [None] | - | -1 339 | | -1 339 | -1 187 | -1 187 | | | -1 187 |
| 68178 Transition costs Amort/Impairment | [None] | [None] | - | -752 | | -752 | -666 | -666 | | | -666 |
| 68148D Intangible assets - Amort & Impair - D | [None] | [None] | - | -1 295 | | -1 295 | -1 148 | -1 148 | | | -1 148 |
| CF10120 + Depreciation of right of use | [None] | [None] | | 15 451 | | 15 451 | 13 699 | 13 699 | | | 13 699 |
| 68150 Depreciations and impairment right of use | [None] | [None] | - | -15 451 | | -15 451 | -13 699 | -13 699 | | | -13 699 |
| CF10130 + Net book value of assets sold/written off | [None] | [None] | | 276 | | 276 | 245 | 245 | | | 245 |
| 60199D NBV tang assets sold/written off - D | [None] | [None] | - | -244 | | -244 | -217 | -217 | | | -217 |
| 60198D NBV intang assets sold/written off - D | [None] | [None] | - | -32 | | -32 | -28 | -28 | | | -28 |
| CF10140 +/- Net charge (release) of pension provisions | [None] | [None] | | | | | | | | | |
| CF10150 +/- Net charge (release) of provisions | [None] | [None] | | -180 | | -180 | -160 | -160 | | | -160 |
| 78176D Rel.of provisions for loss & conteng. - D | [None] | [None] | - | 142 | | 142 | 126 | 126 | | | 126 |
| 68177D Allowances for current operating assets - D | [None] | [None] | - | 38 | | 38 | 34 | 34 | | | 34 |
| CF10200 Operating Margin before Depreciation and Amortization (OMDA) | [None] | [None] | | 145 958 | - | 145 958 | 129 415 | 129 415 | - | | 129 415 |
| CF10210 Capital expenditures | [None] | [None] | | -31 732 | | -31 732 | -28 135 | -28 135 | - | | -28 135 |
| 12130 Software & Licenses | INC | [None] | - | 1 963 | | 1 963 | 1 741 | 1 741 | | | 1 741 |
| 13115 Hardware | INC | [None] | - | 23 012 | | 23 012 | 20 404 | 20 404 | | | 20 404 |
| 13130 Tangible Assets in Progress | INC | [None] | - | -28 | | -28 | -25 | -25 | | | -25 |
| 55070 Payab on acquis tang & intang assets - C | MVT | [None] | + | -6 785 | | -6 785 | -6 016 | -6 016 | | | -6 016 |
| CF10220 Lease payments | [None] | [None] | | -19 494 | | -19 494 | -17 284 | -17 284 | | | -17 284 |
| 47011 Lease liability Real estate - Non-current | INC | [None] | + | 1 540 | | 1 540 | 1 366 | 1 366 | | | 1 366 |
| 47012 Lease liability IT equipment - Non-current | INC | [None] | + | 6 054 | | 6 054 | 5 368 | 5 368 | | | 5 368 |
| 47011 Lease liability Real estate - Non-current | DEC | [None] | + | -6 068 | | -6 068 | -5 381 | -5 381 | | | -5 381 |
| 47012 Lease liability IT equipment - Non-current | DEC | [None] | + | -17 042 | | -17 042 | -15 110 | -15 110 | | | -15 110 |
| 60411 Financial interests on lease liability Real estate | [None] | [None] | + | -382 | | -382 | -338 | -338 | | | -338 |
| 60412 Financial interests on lease liability IT equipment | [None] | [None] | + | -2 457 | | -2 457 | -2 179 | -2 179 | | | -2 179 |
| 13151 Right of use real estate | INC | [None] | - | 1 540 | | 1 540 | 1 366 | 1 366 | | | 1 366 |
| 13152 Right of use IT equipment | INC | [None] | - | 6 334 | | 6 334 | 5 616 | 5 616 | | | 5 616 |
| 13151 Right of use real estate | DEC | [None] | - | -1 965 | | -1 965 | -1 743 | -1 743 | | | -1 743 |
| 13152 Right of use IT equipment | DEC | [None] | - | -49 837 | | -49 837 | -44 188 | -44 188 | | | -44 188 |
| 13851 Depreciation right of use real estate | DEC | [None] | - | 598 | | 598 | 530 | 530 | | | 530 |
| 13852 Depreciation right of use IT equipments | DEC | [None] | - | 44 469 | | 44 469 | 39 429 | 39 429 | | | 39 429 |
| CF10230 Change in working capital requirement | [None] | [None] | | -32 381 | 2 621 | -29 760 | -26 387 | -26 387 | 10 335 | | -16 052 |
| CF10231 Change in current assets | [None] | [None] | | 39 828 | 8 966 | 48 794 | 43 264 | 43 264 | -13 379 | | 29 885 |
| 21110 Work-in-Progress (Goods and services) | MVT | [None] | - | 1 298 | | 1 298 | 1 151 | 1 151 | -244 | | 907 |
| 21120 Transition costs | INC | [None] | - | 119 | | 119 | 106 | 106 | | | 106 |
| 21120 Transition costs | DEC | [None] | - | -751 | | -751 | -666 | -666 | | | -666 |
| 68178 Transition costs Amort/Impairment | [None] | [None] | + | -752 | | -752 | -666 | -666 | | | -666 |
| 21130 Trade Receivables | MVT | [None] | - | -31 227 | | -31 227 | -27 688 | -27 688 | 10 744 | | -16 944 |
| 21140 Trade Receiv - Invoices to be issued | MVT | [None] | - | -552 | | -552 | -490 | -490 | 652 | | 162 |
| 23011 Up-front Payment | INC | [None] | - | 13 886 | | 13 886 | 12 312 | 12 312 | | | 12 312 |
| 23011 Up-front Payment | DEC | [None] | - | -12 926 | | -12 926 | -11 461 | -11 461 | | | -11 461 |
| 23020 Invent-HW & SW for Selling & oth invent | MVT | [None] | - | 1 898 | | 1 898 | 1 683 | 1 683 | | | 1 683 |
| 23132 State - VAT Receivables | MVT | [None] | - | 406 | | 406 | 360 | 360 | | | 360 |
| 23133 Other Receivables & Current Assets | MVT | [None] | - | -2 181 | -2 621 | -4 802 | -4 258 | -4 258 | 2 244 | | -2 014 |
| 23138 Prepaid Expenses | MVT | [None] | - | -6 540 | -6 345 | -12 885 | -11 425 | -11 425 | -17 | | -11 442 |
| 23140 Deferred Expenses | INC | [None] | - | 2 566 | | 2 566 | 2 275 | 2 275 | | | 2 275 |
| 23140 Deferred Expenses | DEC | [None] | - | -6 574 | | -6 574 | -5 829 | -5 829 | | | -5 829 |
| CF10232 Change in non current assets | [None] | [None] | | | | | | | | | |
| CF10233 Change in current liabilities | [None] | [None] | | -72 209 | -6 345 | -78 554 | -69 651 | -69 651 | 23 714 | | -45 937 |
| 51010 Trade Payables | MVT | [None] | + | 1 408 | | 1 408 | 1 249 | 1 249 | -2 226 | | -978 |
| 55020 Trade Receivables-credit notes | MVT | [None] | + | -828 | | -828 | -734 | -734 | | | -734 |
| 55030 Employee Payables & Accrued Expenses | MVT | [None] | + | -3 637 | | -3 637 | -3 225 | -3 225 | | | -3 225 |
| 55040 Social Charges, Welfare Liabilities | MVT | [None] | + | -3 596 | | -3 596 | -3 189 | -3 189 | | | -3 189 |
| 55050 State - VAT Payable | MVT | [None] | + | -12 914 | | -12 914 | -11 450 | -11 450 | | | -11 450 |
| 55100 Other Current Liabilities | MVT | [None] | + | -3 913 | | -3 913 | -3 470 | -3 470 | -15 | | -3 485 |
| 55110 Deferred Income | MVT | [None] | + | -16 614 | | -16 614 | -14 731 | -14 731 | 4 | | -14 728 |
| 55035 Employee Payables - Bonus score card | MVT | [None] | + | 2 563 | | 2 563 | 2 272 | 2 272 | | | 2 272 |
| 51020 Trade Payables - Invoice not yet received | MVT | [None] | + | -34 678 | -6 345 | -41 023 | -36 374 | -36 374 | 25 953 | | -10 421 |
| CF10234 Change in non current liabilities | [None] | [None] | | | | | | | | | |
| CF10300 Operational Cash Flow | [None] | [None] | | 62 351 | 2 621 | 64 972 | 57 608 | 57 608 | 10 335 | | 67 944 |
| CF10310 Tax paid | [None] | [None] | | 9 444 | -2 621 | 6 823 | 6 050 | 6 050 | -6 933 | | -883 |
| 52010 Corp Income Tax & Accrued Income Tax | MVT | [None] | + | 15 963 | | 15 963 | 14 154 | 14 154 | -6 933 | | 7 221 |
| 60903 Withholding Taxes | [None] | [None] | + | -85 | | -85 | -75 | -75 | | | -75 |
| 60901 Corporate Income Tax | [None] | [None] | + | -6 434 | -2 621 | -9 055 | -8 029 | -8 029 | | | -8 029 |
| CF10320 Net cost of financial debt paid | [None] | [None] | | 687 | - | 687 | 609 | 609 | 1 563 | | 2 172 |
| 60402 Interests exp on interco curr accts | [None] | [None] | + | -7 047 | | -7 047 | -6 248 | -6 248 | 6 248 | | - |

2A10 201S - OMDA Cash flow

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| | Custom1 | Custom2 | Sign | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Top Adjustments | Contribution |
|---|---------------|---------------|------|-----------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 70402 Interests income on interco curr accts | [None] | [None] | + | 5 286 | | 5 286 | 4 687 | 4 687 | -4 687 | | - |
| 60403 Inter. exp/Bank overdraft - Cash Pooling | [None] | [None] | + | -212 | | -212 | -188 | -188 | 1 | | -186 |
| 70403 Int income on Cash at Bank-Cash Pooling | [None] | [None] | + | 2 660 | | 2 660 | 2 359 | 2 359 | | | 2 359 |
| CF10330 Reorganization in other operating income | [None] | [None] | | -10 469 | | -10 469 | -9 283 | -9 283 | | | -9 283 |
| 68334 Other oper income related expenses | [None] | RS | + | -10 469 | | -10 469 | -9 283 | -9 283 | | | -9 283 |
| CF10340 Rationalization & associated costs in other operating income | [None] | [None] | | -4 394 | | -4 394 | -3 896 | -3 896 | | | -3 896 |
| 68334 Other oper income related expenses | [None] | RMP | + | -4 394 | | -4 394 | -3 896 | -3 896 | | | -3 896 |
| CF10350 Integration and acquisition costs | [None] | [None] | | | | | | | | | |
| CF10360 Other (1) | [None] | [None] | | 523 746 | | 523 746 | 464 385 | 464 385 | -514 052 | | -49 668 |
| CF10362 Other OOI (cash) | [None] | [None] | | -50 964 | | -50 964 | -45 188 | -45 188 | | | -45 188 |
| 6LEXC Extraordinary contra account | [None] | AllCustom2 | + | | | | | | -11 320 | | -11 320 |
| 68334 Other oper income related expenses | [None] | [None] | + | -69 827 | | -69 827 | -61 913 | -61 913 | 11 320 | | -50 593 |
| 68334 Other oper income related expenses | [None] | RS | - | -10 469 | | -10 469 | -9 283 | -9 283 | | | -9 283 |
| 68334 Other oper income related expenses | [None] | RMP | - | -4 394 | | -4 394 | -3 896 | -3 896 | | | -3 896 |
| 78334 Other oper income related income | [None] | [None] | + | 4 000 | | 4 000 | 3 547 | 3 547 | | | 3 547 |
| CF10363 Other financials (cash) | [None] | [None] | | 574 710 | | 574 710 | 509 573 | 509 573 | -514 052 | | -4 480 |
| 6LFIN Contra-account : Financial operations | [None] | AllCustom2 | + | | | | | | -1 563 | | -1 563 |
| 60405 Other Interest Expenses | [None] | NOFE06 | + | -627 | | -627 | -556 | -556 | | | -556 |
| 60467 Other Financial Expenses | [None] | NOFE06 | + | -42 | | -42 | -37 | -37 | | | -37 |
| R72000 FOREIGN EXCHANGE GAINS AND LOSSES | [None] | [None] | + | -2 621 | | -2 621 | -2 324 | -2 324 | | | -2 324 |
| 70461 Dividends Received | [None] | [None] | + | 578 000 | | 578 000 | 512 489 | 512 489 | -512 489 | | - |
| CF10364 Net long-term investments | [None] | [None] | | 70 | | 70 | 62 | 62 | | | 62 |
| 15121 Loans | DEC | [None] | - | 15 | | 15 | 13 | 13 | | | 13 |
| 15126 Receivab on disp of other invmts - NC | INC | [None] | - | 291 | | 291 | 258 | 258 | | | 258 |
| 15126 Receivab on disp of other invmts - NC | DEC | [None] | - | -376 | | -376 | -333 | -333 | | | -333 |
| CF10365 Profit sharing amounts | [None] | [None] | | | | | | | | | |
| CF10400 Contributive Cash Flow (CCF) | [None] | [None] | | 581 436 | | 581 436 | 515 536 | 515 536 | -509 087 | | 6 448 |
| CF10410 Intercompany Working Capital (ICW) | [None] | [None] | | | | | | | 518 778 | | 518 778 |
| 272L Link acct for BFR_short term | MVT | [None] | - | | | | | | -518 778 | | -518 778 |
| CF10420 GSA & TMF | [None] | [None] | | -9 999 | | -9 999 | -8 866 | -8 866 | | | -8 866 |
| R63000 ALLOCATION OF GSA COSTS AND TM FEES | [None] | [None] | + | -9 999 | | -9 999 | -8 866 | -8 866 | | | -8 866 |
| CF10430 Offshore netting billing | [None] | [None] | | 12 341 | | 12 341 | 10 942 | 10 942 | | | 10 942 |
| 60361 Offshore netting billing | [None] | [None] | + | 12 341 | | 12 341 | 10 942 | 10 942 | | | 10 942 |
| CF10500 Free Cash Flow (FCF) | [None] | [None] | | 583 777 | | 583 777 | 517 612 | 517 612 | 9 691 | | 527 303 |
| CF10510 Net (acquisitions) disposals | [None] | [None] | | 0 | | 0 | 0 | 0 | | | 0 |
| 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] | | 0 | | 0 | 0 | 0 | | | 0 |
| 55060 Payab on acquis. conso cles & assoc- C | MVT | [None] | + | 0 | | 0 | 0 | 0 | | | 0 |
| CF10361 Disposal of assets | [None] | [None] | | | | | | | | | |
| CF10520 Capital increase & common stock issues | [None] | [None] | | | | | | | | | |
| CF10540 Dividends paid | [None] | [None] | | -683 371 | | -683 371 | -652 624 | -652 624 | 11 527 | | -641 096 |
| 31350 Retained Earnings | DIV | [None] | + | -1 272 301 | | -1 272 301 | -1 174 804 | -1 174 804 | 1 174 804 | | - |
| 3130G Consolidated Reserves | DIV | [None] | + | | | | | | -641 096 | | -641 096 |
| 55090 Dividends to be paid | MVT | [None] | + | 588 930 | | 588 930 | 522 181 | 522 181 | -522 181 | | - |
| CF10530 Share buy-back & liquidity contract | [None] | [None] | | | | | | | | | |
| CF10600 Change in net cash (debt) | [None] | [None] | | -99,593 | | -99 593 | -135 012 | -135 012 | 21 218 | | -113 793 |
| NDTOPE - Opening net cash (debt) | | | | -233 679 | | -233 679 | -224 566 | -224 566 | | | -224 566 |
| NDTOPE - Opening net cash (debt) | OPE | [None] | - | 233 679 | | 233 679 | 224 566 | 224 566 | | | 224 566 |
| Change in net debt (calculated) | | | | -106 864 | | -106 864 | -94 752 | -94 752 | | | -94 752 |
| NDTEXT - Foreign exchange rate fluctuation on net cash (debt) | | | | | | | 30 197 | 30 197 | | | 30 197 |
| NDTEXT - Foreign exchange rate fluctuation on net cash (debt) | F_CF5 | [None] | - | | | | -30 197 | -30 197 | | | -30 197 |
| NDTCLO - Closing cash (debt) | | | | -340 543 | | -340 543 | -289 121 | -289 121 | | | -289 121 |
| NDTCLO - Closing cash (debt) | CLO | [None] | - | 340 543 | | 340 543 | 289 121 | 289 121 | | | 289 121 |
| Cash flow unbalancing (calculated vs cash flow) | | | | 7 271 | | 7 271 | -40 259 | -40 259 | 21 218 | | -19 041 |