

2A01\_010S - BALANCE INCOME STATEMENT BY LEVEL

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
7000 Sales of Services	321 716	1 054	322 770	322 770	322 770	(49 357)	273 413		273 413
70003 Sales of Hardware	2 868		2 868	2 868	2 868	(3)	2 865		2 865
70007 Pass Through Sales Revenues	(931)		(931)	(931)	(931)		(931)		(931)
70008 Extra Sales	7 409		7 409	7 409	7 409	(7 328)	80		80
70014 Resale of Services	592		592	592	592		592		592
<b>REVENUE</b>	<b>331 653</b>	<b>1 054</b>	<b>332 707</b>	<b>332 707</b>	<b>332 707</b>	<b>(56 688)</b>	<b>276 019</b>		<b>276 019</b>
60101D Wages and Salaries - D	(86 703)		(86 703)	(86 703)	(86 703)	263	(86 440)		(86 440)
60101I Wages & Salaries - I	(11 933)		(11 933)	(11 933)	(11 933)	(209)	(12 141)		(12 141)
60112D Other incentive wages (discretionary) - D	(2 630)	1 701	(929)	(929)	(929)		(929)		(929)
60112I Other incentive wages - I	(614)		(614)	(614)	(614)		(614)		(614)
60103D Social Expenses other than DC Plans - D	(15 823)		(15 823)	(15 823)	(15 823)	2	(15 821)		(15 821)
60103I Social Exp other than DC plans - I	(3 230)		(3 230)	(3 230)	(3 230)		(3 230)		(3 230)
60107D DC pension plans (A/O stand alone plans) - D	44		44	44	44		44		44
60107I DC pension plans (A/O stand alone plans) - I	11		11	11	11		11		11
60108D DC plans other than pension (death, disability & medical) - D	(10 636)		(10 636)	(10 636)	(10 636)		(10 636)		(10 636)
60108I DC plans other than pension (death, disability & medical) - I	(2 597)		(2 597)	(2 597)	(2 597)		(2 597)		(2 597)
60109D DC pension plans Multi employers (industry wide plans)-D	(7 967)		(7 967)	(7 967)	(7 967)		(7 967)		(7 967)
60109I DC pension plans Multi employers (industry wide plans)-I	(2 061)		(2 061)	(2 061)	(2 061)		(2 061)		(2 061)
60110D DC pension plans other (state & mandatory)-D	(7 951)		(7 951)	(7 951)	(7 951)		(7 951)		(7 951)
60110I DC pension plans other (state & mandatory)-I	(1 161)		(1 161)	(1 161)	(1 161)		(1 161)		(1 161)
60117D Social expenses on bonus scorecard & oth. Inc. D	(180)		(180)	(180)	(180)		(180)		(180)
60117I Social expenses on bonus scorecard & oth. Inc. I	(132)		(132)	(132)	(132)		(132)		(132)
60121D Commissions (on sales) - D	(1 164)		(1 164)	(1 164)	(1 164)		(1 164)		(1 164)
60121I Commissions (on sales) - I	(2 155)		(2 155)	(2 155)	(2 155)		(2 155)		(2 155)
60122D Termination payments - D	(1 043)		(1 043)	(1 043)	(1 043)		(1 043)		(1 043)
60122I Termination payments - I	(2 418)		(2 418)	(2 418)	(2 418)		(2 418)		(2 418)
<b>WSA WAGES AND SALARIES</b>	<b>(160 341)</b>	<b>1 701</b>	<b>(158 640)</b>	<b>(158 640)</b>	<b>(158 640)</b>	<b>57</b>	<b>(158 584)</b>		<b>(158 584)</b>
60105D DB Pension expenses on unfunded plans -D		(1 701)	(1 701)	(1 701)	(1 701)		(1 701)		(1 701)
<b>SSCH PENSIONS COSTS</b>		<b>(1 701)</b>	<b>(1 701)</b>	<b>(1 701)</b>	<b>(1 701)</b>		<b>(1 701)</b>		<b>(1 701)</b>
60113D Tax Paid on Salaries and Wages - D	(160)		(160)	(160)	(160)		(160)		(160)
60113I Tax Paid on Salaries and Wages - I	37		37	37	37		37		37
60114D Staff Training Costs - D	(2 053)		(2 053)	(2 053)	(2 053)	171	(1 882)		(1 882)
60114I Staff Training Costs - I	(891)		(891)	(891)	(891)	18	(873)		(873)
<b>TPS TAX, TRAINING, PROFIT SHARING</b>	<b>(3 067)</b>		<b>(3 067)</b>	<b>(3 067)</b>	<b>(3 067)</b>	<b>189</b>	<b>(2 878)</b>		<b>(2 878)</b>
6811D Operating provisions (OM) - DB and OLTB plans-D	(1 509)		(1 509)	(1 509)	(1 509)		(1 509)		(1 509)
6811I Operating provisions (OM) - DB and OLTB plans - I	(292)		(292)	(292)	(292)		(292)		(292)
7811D Release of pension provisions (OM) - DB and OLTB plans- D	1 402		1 402	1 402	1 402		1 402		1 402
7811I Release of pension provisions (OM) - DB and OLTB plans - I	1 499		1 499	1 499	1 499		1 499		1 499
<b>NCPPE NET CHARGE TO PROVISIONS</b>	<b>1 101</b>		<b>1 101</b>	<b>1 101</b>	<b>1 101</b>		<b>1 101</b>		<b>1 101</b>
<b>PERSONNEL EXPENSES</b>	<b>(162 308)</b>		<b>(162 308)</b>	<b>(162 308)</b>	<b>(162 308)</b>	<b>246</b>	<b>(162 062)</b>		<b>(162 062)</b>
60001 Hardware - Purchases for Selling	(3 391)		(3 391)	(3 391)	(3 391)	105	(3 287)		(3 287)
60003 Software - Purchases for Selling	(6 750)		(6 750)	(6 750)	(6 750)	1 824	(4 925)		(4 925)
<b>PURCHASE FOR SELLING AND ROYALTIES</b>	<b>(10 141)</b>		<b>(10 141)</b>	<b>(10 141)</b>	<b>(10 141)</b>	<b>1 929</b>	<b>(8 212)</b>		<b>(8 212)</b>
<b>Variation of Inventory</b>									
60136D Subcontractors (Time & Material)-D	(117 167)		(117 167)	(117 167)	(117 167)	96 928	(20 239)		(20 239)
60136I Subcontractors (Time and Material) - I	(5 037)		(5 037)	(5 037)	(5 037)	4 761	(276)		(276)
60141D Subcontractors (Fixed Price)-D	(10 100)		(10 100)	(10 100)	(10 100)	3 461	(6 639)		(6 639)
60141I Subcontractors (Fixed Price) - I	14 162		14 162	14 162	14 162	(10 690)	3 472		3 472
60151D Outsourced Services - D	(10 040)		(10 040)	(10 040)	(10 040)	4 417	(5 623)		(5 623)
60151I Outsourced Services - I	(1 380)		(1 380)	(1 380)	(1 380)	40	(1 340)		(1 340)
60154D Global Recharges - D	(7 572)		(7 572)	(7 572)	(7 572)	7 572			
<b>SUBCONTRACTED SERVICES - OUTSOURCED SERVICES</b>	<b>(137 134)</b>		<b>(137 134)</b>	<b>(137 134)</b>	<b>(137 134)</b>	<b>106 489</b>	<b>(30 646)</b>		<b>(30 646)</b>
60194I Other Real Estate Costs - I	(163)		(163)	(163)	(163)	1	(162)		(162)
<b>PREMISES COSTS</b>	<b>(163)</b>		<b>(163)</b>	<b>(163)</b>	<b>(163)</b>	<b>1</b>	<b>(162)</b>		<b>(162)</b>
60181D Maintenance Costs - D	(1 026)		(1 026)	(1 026)	(1 026)	(82)	(1 108)		(1 108)
60181I Maintenance Costs - I	(890)		(890)	(890)	(890)	(41)	(930)		(930)
60192D Other IT Related Costs - D	(721)		(721)	(721)	(721)	120	(601)		(601)
60192I Other IT Related Costs - I	91		91	91	91		91		91
60161D Rent- D	(15 687)		(15 687)	(15 687)	(15 687)	16 577	890		890
60161I Rent - I	(2 429)		(2 429)	(2 429)	(2 429)	(209)	(2 637)		(2 637)
60261 Reversal Rent (IFRS16)	3 083		3 083	3 083	3 083		3 083		3 083
60163D IT Equipment Lease- D	(9)		(9)	(9)	(9)		(9)		(9)
60163I IT Equipment Lease- I	(33)		(33)	(33)	(33)		(33)		(33)
60263 Reversal IT equipment (IFRS16)	4		4	4	4		4		4
60164D Software Licenses- D	(3 451)		(3 451)	(3 451)	(3 451)	(8)	(3 459)		(3 459)
60164I Software Licenses- I	(9)		(9)	(9)	(9)		(9)		(9)
<b>MPR MEANS OF PRODUCTION</b>	<b>(21 077)</b>		<b>(21 077)</b>	<b>(21 077)</b>	<b>(21 077)</b>	<b>16 358</b>	<b>(4 719)</b>		<b>(4 719)</b>
60171D Telecommunication Costs - D	(404)		(404)	(404)	(404)		(404)		(404)
60171I Telecommunication Costs - I	(10)		(10)	(10)	(10)		(10)		(10)
<b>TELECOMMUNICATIONS</b>	<b>(415)</b>		<b>(415)</b>	<b>(415)</b>	<b>(415)</b>		<b>(415)</b>		<b>(415)</b>
60131D Travelling Expenses - D	(1 520)		(1 520)	(1 520)	(1 520)	243	(1 277)		(1 277)
60131I Travelling Expenses - I	(491)		(491)	(491)	(491)	1	(490)		(490)
<b>TRAVELLING EXPENSES</b>	<b>(2 011)</b>		<b>(2 011)</b>	<b>(2 011)</b>	<b>(2 011)</b>	<b>244</b>	<b>(1 767)</b>		<b>(1 767)</b>
60196D Other Taxes and Similar Expenses - D	(330)		(330)	(330)	(330)		(330)		(330)
60196I Other Taxes and Similar Expenses - I	(309)		(309)	(309)	(309)		(309)		(309)
<b>TAXES, OTHER THAN CORPORATE INCOME TAX</b>	<b>(639)</b>		<b>(639)</b>	<b>(639)</b>	<b>(639)</b>		<b>(639)</b>		<b>(639)</b>
60199D NBV tang assets sold/written off - D	(1 108)		(1 108)	(1 108)	(1 108)		(1 108)		(1 108)
60199I NBV of tang assets sold/written off - I	0		0	0	0		0		0

2A01\_010S - BALANCE INCOME STATEMENT BY LEVEL

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
70199D Sel. price from disp tang assets - D	1 108		1 108	1 108	1 108	(1 108)			2
70199I Selling price from disp tang assets - I	2		2	2	2		2		
<b>GAINS AND LOSSES ON DISP OF T&amp;I ASSETS</b>	<b>2</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>(1 108)</b>	<b>(1 106)</b>		<b>(1 106)</b>
60167D Company Cars Leases-D	(154)		(154)	(154)	(154)		(154)		(154)
60167I Company Cars Leases-I	(28)		(28)	(28)	(28)		(28)		(28)
60267 Reversal Company cars (IFRS16)	286		286	286	286		286		286
60168D Company Cars Costs related-D	35		35	35	35		35		35
60168I Company Cars Costs related-I	(53)		(53)	(53)	(53)		(53)		(53)
60191D Insurance Premiums (excl car related) - D	(350)		(350)	(350)	(350)	349	(1)		(1)
60191I Insurance Premiums (excl car related) - I	(44)		(44)	(44)	(44)	44			
60195D Other External Expenses - D	(1 492)		(1 492)	(1 492)	(1 492)	1	(1 491)		(1 491)
60195I Other External Expenses - I	(67)		(67)	(67)	(67)		(67)		(67)
60205D Other External Income - D	987		987	987	987		987		987
60205I Other External Income - I	178		178	178	178	(2)	176		176
60211D Staff recruitment fees - D	3		3	3	3		3		3
60211I Staff recruitment fees - I	(181)		(181)	(181)	(181)		(181)		(181)
60212 Auditors' Fees	(507)		(507)	(507)	(507)		(507)		(507)
70012 Capitalized Production	5 905		5 905	5 905	5 905		5 905		5 905
70231 Indirect IC Reinvoicing (excluding Global Structure)	7 113		7 113	7 113	7 113	(7 112)	1		1
60213D Other Professional Fees - D	(86)		(86)	(86)	(86)		25	(61)	(61)
60213I Other Professional Fees - I	(897)		(897)	(897)	(897)		3	(894)	(894)
60201D Communication & Marketing costs - D	(216)		(216)	(216)	(216)	(10)	(226)		(226)
60201I Communication & Marketing costs - I	(65)		(65)	(65)	(65)		(65)		(65)
60210 Right of use - written off	2		2	2	2		2		2
60300 Global Structure Recharge	(3 711)		(3 711)	(3 711)	(3 711)	3 784	73		73
60154I Global Recharges - I	(4)		(4)	(4)	(4)	4			
<b>OTHER OPERATING EXPENSES</b>	<b>6 654</b>		<b>6 654</b>	<b>6 654</b>	<b>6 654</b>	<b>(2 913)</b>	<b>3 741</b>		<b>3 741</b>
68146D Tang Assets : Deprec & Impairment - D	(448)		(448)	(448)	(448)		(448)		(448)
68146I Tang Assets - Deprec & Impairment - I	(208)		(208)	(208)	(208)		(208)		(208)
68178 Transition costs Amort/Impairment	(862)		(862)	(862)	(862)		(862)		(862)
68148D Intangible assets - Amort & Impair - D	(9 072)		(9 072)	(9 072)	(9 072)		(9 072)		(9 072)
68148I Intang assets - Amort & Impairment - I	(24)		(24)	(24)	(24)		(24)		(24)
68150 Depreciations and impairment right of use	(3 125)		(3 125)	(3 125)	(3 125)		(3 125)		(3 125)
<b>NET DEPRECIATION OF T&amp;I ASSETS</b>	<b>(13 739)</b>		<b>(13 739)</b>	<b>(13 739)</b>	<b>(13 739)</b>		<b>(13 739)</b>		<b>(13 739)</b>
78177D Release of allow on current operating assets - D	60		60	60	60		60		60
68177D Allowances for current operating assets - D	(186)		(186)	(186)	(186)		(186)		(186)
<b>NET DEPRECIATION OF CURRENT ASSETS</b>	<b>(126)</b>		<b>(126)</b>	<b>(126)</b>	<b>(126)</b>		<b>(126)</b>		<b>(126)</b>
78176D Rel.of provisions for loss & conteng. - D	2 859		2 859	2 859	2 859		2 859		2 859
68176D Provisions for loss & contengencies - D	(2 906)	384	(2 522)	(2 522)	(2 522)		(2 522)		(2 522)
78176I Rel of prov for losses & conteng - I	9		9	9	9		9		9
68176I Prov for losses & conteng - I	(6)		(6)	(6)	(6)		(6)		(6)
<b>NET CHARGE TO PROVISIONS FOR L&amp;C</b>	<b>(45)</b>	<b>384</b>	<b>339</b>	<b>339</b>	<b>339</b>		<b>339</b>		<b>339</b>
6LEXPD Contra-account Direct						(72 624)	(72 624)		(72 624)
<b>OPERATING EXPENSES</b>	<b>(178 834)</b>	<b>384</b>	<b>(178 450)</b>	<b>(178 450)</b>	<b>(178 450)</b>	<b>48 377</b>	<b>(130 074)</b>		<b>(130 074)</b>
6LEXP Contra-account for operating inc&exp						8 066	8 066		8 066
<b>OPERATING MARGIN</b>	<b>(9 488)</b>	<b>1 438</b>	<b>(8 051)</b>	<b>(8 051)</b>	<b>(8 051)</b>		<b>(8 051)</b>		<b>(8 051)</b>
60301 NBV of intang assets sold/written-off	(8 797)		(8 797)	(8 797)	(8 797)		(8 797)		(8 797)
60302 NBV of tang assets sold/written-off	(22)		(22)	(22)	(22)		(22)		(22)
70321 Selling Price from Disp of Part Int in Conso Cies	675		675	675	675		675		675
<b>CAPITAL G&amp;L ON DISPOSAL OF ASSETS</b>	<b>(8 144)</b>		<b>(8 144)</b>	<b>(8 144)</b>	<b>(8 144)</b>		<b>(8 144)</b>		<b>(8 144)</b>
<b>IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS</b>									
6LEXC Extraordinary contra account						(2 877)	(2 877)		(2 877)
68331 Operating income related provision	(10 944)	318	(10 626)	(10 626)	(10 626)		(10 626)		(10 626)
78331 Release of oper income related prov	752		752	752	752		752		752
68334 Other oper income related expenses	(7 628)		(7 628)	(7 628)	(7 628)	2 877	(4 752)		(4 752)
78334 Other oper income related income	999		999	999	999		999		999
78335 Release of pension provisions (OOI) - DB and OLTB plans	658		658	658	658		658		658
<b>NET PROFIT(CHARGE)</b>	<b>(16 163)</b>	<b>318</b>	<b>(15 845)</b>	<b>(15 845)</b>	<b>(15 845)</b>		<b>(15 845)</b>		<b>(15 845)</b>
<b>STOCK OPTIONS</b>									
<b>OTHER OPERATING INCOME AND EXPENSES</b>	<b>(24 307)</b>	<b>318</b>	<b>(23 989)</b>	<b>(23 989)</b>	<b>(23 989)</b>		<b>(23 989)</b>		<b>(23 989)</b>
<b>OPERATING INCOME</b>	<b>(33 796)</b>	<b>1 756</b>	<b>(32 040)</b>	<b>(32 040)</b>	<b>(32 040)</b>		<b>(32 040)</b>		<b>(32 040)</b>
60251 Group Overhead - Brand Name Atos Origin	(1 656)		(1 656)	(1 656)	(1 656)	1 656			
60252 Group Overhead - Structure Costs & GSA	(241)		(241)	(241)	(241)	241			
6LGOVH Group Overhead - Intercor Contra Acc						(1 898)	(1 898)		(1 898)
<b>AGT ALLOCATION OF GSA AND TM FEES</b>	<b>(1 898)</b>		<b>(1 898)</b>	<b>(1 898)</b>	<b>(1 898)</b>		<b>(1 898)</b>		<b>(1 898)</b>
60361 Offshore netting billing	(6 938)		(6 938)	(6 938)	(6 938)		(6 938)		(6 938)
<b>ONB OFFSHORE NETTING BILLING</b>	<b>(6 938)</b>		<b>(6 938)</b>	<b>(6 938)</b>	<b>(6 938)</b>		<b>(6 938)</b>		<b>(6 938)</b>
60403 Inter. exp/Bank overdraft - Cash Pooling	(2 748)		(2 748)	(2 748)	(2 748)	2 739	(9)		(9)
70403 Int income on Cash at Bank-Cash Pooling	2 939		2 939	2 939	2 939	(170)	2 770		2 770
60411 Financial interests on lease liability Real estate	(233)		(233)	(233)	(233)		(233)		(233)
60412 Financial interests on lease liability IT equipment	0		0	0	0		0		0
60413 Financial interests on lease liability Company Cars	(37)		(37)	(37)	(37)		(37)		(37)
<b>GCFD GROSS COST OF FINANCIAL DEBT</b>	<b>(79)</b>		<b>(79)</b>	<b>(79)</b>	<b>(79)</b>	<b>2 569</b>	<b>2 491</b>		<b>2 491</b>
<b>GLDC GAINS &amp; LOSSES ON DISPOSALS OF CASH EQUIVALENT</b>									
<b>NET COST OF FINANCIAL DEBT</b>	<b>(79)</b>		<b>(79)</b>	<b>(79)</b>	<b>(79)</b>	<b>2 569</b>	<b>2 491</b>		<b>2 491</b>
79471 Reversal of impairm / other fin assets	20		20	20	20		20		20

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

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
<b>Other financial income</b>	<b>20</b>		<b>20</b>	<b>20</b>	<b>20</b>		<b>20</b>		<b>20</b>
60407 Interest expense for Securitization OFF	(8)		(8)	(8)	(8)		(8)		(8)
60467 Other Financial Expenses	(181)		(181)	(181)	(181)		(181)		(181)
69466 Fin provision for interest cost(Pension)	(894)		(894)	(894)	(894)		(894)		(894)
69471 Impairment on other financial assets	(294)		(294)	(294)	(294)		(294)		(294)
<b>Other financial expense</b>	<b>(1 377)</b>		<b>(1 377)</b>	<b>(1 377)</b>	<b>(1 377)</b>		<b>(1 377)</b>		<b>(1 377)</b>
70423 Other foreign exchange Gains	10		10	10	10		10		10
60423 Other foreign exchange Losses	361		361	361	361		361		361
<b>FOREIGN EXCHANGE EXPENSES,INCOME &amp; HEDGE</b>	<b>371</b>		<b>371</b>	<b>371</b>	<b>371</b>		<b>371</b>		<b>371</b>
<b>DFEX DISCOUNTING FINANCIAL EXPENSES</b>									
<b>OTHER FINANCIAL INCOME AND EXPENSES</b>	<b>(986)</b>		<b>(986)</b>	<b>(986)</b>	<b>(986)</b>		<b>(986)</b>		<b>(986)</b>
<b>6LFIN Contra-account : Financial operations</b>						<b>(2 569)</b>	<b>(2 569)</b>		<b>(2 569)</b>
<b>NET FINANCIAL INCOME</b>	<b>(1 064)</b>		<b>(1 064)</b>	<b>(1 064)</b>	<b>(1 064)</b>		<b>(1 064)</b>		<b>(1 064)</b>
<b>INCOME BEFORE TAX</b>	<b>(43 696)</b>	<b>1 756</b>	<b>(41 940)</b>	<b>(41 940)</b>	<b>(41 940)</b>		<b>(41 940)</b>		<b>(41 940)</b>
<b>DISCONTINUED OPERATIONS</b>									
60903 Withholding Taxes	(48)		(48)	(48)	(48)		(48)		(48)
60906 Corporate Income Tax Based on Value Added	(459)		(459)	(459)	(459)		(459)		(459)
<b>CURRENT TAXES</b>	<b>(506)</b>		<b>(506)</b>	<b>(506)</b>	<b>(506)</b>		<b>(506)</b>		<b>(506)</b>
60911 Deferred tax	1 790		1 790	1 790	1 790		1 790		1 790
60913 Unrecognized deferred tax assets - Current year		(483)	(483)	(483)	(483)		(483)		(483)
<b>DEFERRED TAXES</b>	<b>1 790</b>	<b>(483)</b>	<b>1 307</b>	<b>1 307</b>	<b>1 307</b>		<b>1 307</b>		<b>1 307</b>
<b>TAX EXPENSES</b>	<b>1 284</b>	<b>(483)</b>	<b>801</b>	<b>801</b>	<b>801</b>		<b>801</b>		<b>801</b>
<b>SHARE OF NET INCOME FROM ASSOCIATES</b>									
<b>NET INCOME FROM EQUITY</b>									
<b>NET INCOME</b>	<b>(42 412)</b>	<b>1 273</b>	<b>(41 139)</b>	<b>(41 139)</b>	<b>(41 139)</b>		<b>(41 139)</b>		<b>(41 139)</b>
<b>MINORITY INTERESTS</b>									
<b>NET INCOME GROUP SHARE</b>	<b>(42 412)</b>	<b>1 273</b>	<b>(41 139)</b>	<b>(41 139)</b>	<b>(41 139)</b>		<b>(41 139)</b>		<b>(41 139)</b>

2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill		146 413	146 413	146 413	146 413		146 413	287 377	433 790
11910 Impairment on Goodwill		(454 460)	(454 460)	(454 460)	(454 460)		(454 460)		(454 460)
11020 Purchased Goodwill	16 102		16 102	16 102	16 102		16 102		16 102
<b>A11000 GOODWILL - NET</b>	<b>16 102</b>	<b>(308 047)</b>	<b>(291 945)</b>	<b>(291 945)</b>	<b>(291 945)</b>		<b>(291 945)</b>	<b>287 377</b>	<b>(4 568)</b>
12120 Internally developped software	61 311		61 311	61 311	61 311		61 311		61 311
12130 Software & Licenses	2 720		2 720	2 720	2 720		2 720		2 720
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	64 031		64 031	64 031	64 031		64 031		64 031
12820 Amort of Internally developed software	(43 593)		(43 593)	(43 593)	(43 593)		(43 593)		(43 593)
12830 Amortization of Software & Licenses	(2 557)		(2 557)	(2 557)	(2 557)		(2 557)		(2 557)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(46 150)		(46 150)	(46 150)	(46 150)		(46 150)		(46 150)
<b>A12000 INTANGIBLE ASSETS</b>	<b>17 881</b>		<b>17 881</b>	<b>17 881</b>	<b>17 881</b>		<b>17 881</b>		<b>17 881</b>
13112 Buildings	173		173	173	173		173		173
13113 Fitting and Fixtures	5 437		5 437	5 437	5 437		5 437		5 437
13114 Means of Prod, Plant, Equip	2 719		2 719	2 719	2 719		2 719		2 719
13115 Hardware	11 584		11 584	11 584	11 584		11 584		11 584
13116 Furniture and equipment	977		977	977	977		977		977
13151 Right of use real estate	13 852		13 852	13 852	13 852		13 852		13 852
13152 Right of use IT equipment	19		19	19	19		19		19
13153 Right of use company cars	506		506	506	506		506		506
13130 Tangible Assets in Progress	7		7	7	7		7		7
A13100 TANGIBLE ASSETS - GROSS	35 274		35 274	35 274	35 274		35 274		35 274
13812 Depreciation of Buildings	(79)		(79)	(79)	(79)		(79)		(79)
13813 Depreciation of Fitting & Fixtures	(4 846)		(4 846)	(4 846)	(4 846)		(4 846)		(4 846)
13814 Dep - Means of Product, Plant & Equip	(2 666)		(2 666)	(2 666)	(2 666)		(2 666)		(2 666)
13815 Depreciation of Hardware	(11 143)		(11 143)	(11 143)	(11 143)		(11 143)		(11 143)
13816 Deprec of Furniture & equipment	(939)		(939)	(939)	(939)		(939)		(939)
13851 Depreciation right of use real estate	(4 436)		(4 436)	(4 436)	(4 436)		(4 436)		(4 436)
13852 Depreciation right of use IT equipments	(4)		(4)	(4)	(4)		(4)		(4)
13853 Depreciation right of use Company cars	(283)		(283)	(283)	(283)		(283)		(283)
A13800 TANGIBLE ASSETS - DEPRE	(24 397)		(24 397)	(24 397)	(24 397)		(24 397)		(24 397)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>10 877</b>		<b>10 877</b>	<b>10 877</b>	<b>10 877</b>		<b>10 877</b>		<b>10 877</b>
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>									
15111 Part Interests in Conso Cies & Assoc	202	(3 400)	(3 198)	(3 198)	(3 198)	(202)	(3 400)	3 400	
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	202	(3 400)	(3 198)	(3 198)	(3 198)	(202)	(3 400)	3 400	
15121 Loans	1 630		1 630	1 630	1 630		1 630		1 630
15123 Deposits & Sureties paid	44		44	44	44		44		44
15921 Impairment on Loans	(589)		(589)	(589)	(589)		(589)		(589)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	1 085		1 085	1 085	1 085		1 085		1 085
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>	<b>1 287</b>	<b>(3 400)</b>	<b>(2 113)</b>	<b>(2 113)</b>	<b>(2 113)</b>	<b>(202)</b>	<b>(2 315)</b>	<b>3 400</b>	<b>1 085</b>
15L Link acct for invest elim - mother's cie		3 400	3 400	3 400	3 400	202	3 602		3 602
15LP Link acct for investment elim-affiliates						(170 162)	(170 162)	(3 400)	(173 562)
<b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>		<b>3 400</b>	<b>3 400</b>	<b>3 400</b>	<b>3 400</b>	<b>(169 960)</b>	<b>(166 560)</b>	<b>(3 400)</b>	<b>(169 960)</b>
16010 Deferred Tax - Temporary Differences	1 276	7 768	9 044	9 044	9 044		9 044		9 044
16020 Deferred Tax - Loss Carry Forward	(745)	745							
16910 Unrecognised Deferred Tax - Temporary Differences		(8 299)	(8 299)	(8 299)	(8 299)		(8 299)		(8 299)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(745)	(745)	(745)	(745)		(745)		(745)
<b>A16000 DEFERRED TAX ASSETS</b>	<b>531</b>	<b>(531)</b>							
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>									
<b>A18000 OTHER NON CURRENT ASSETS</b>									
<b>A10000 NON CURRENT ASSETS</b>	<b>46 679</b>	<b>(308 578)</b>	<b>(261 900)</b>	<b>(261 900)</b>	<b>(261 900)</b>	<b>(170 162)</b>	<b>(432 062)</b>	<b>287 377</b>	<b>(144 685)</b>
21110 Work-in-Progress (Goods and services)	40 059		40 059	40 059	40 059	(5 430)	34 629		34 629
21120 Transition costs	961		961	961	961		961		961
21130 Trade Receivables	85 391		85 391	85 391	85 391	(11 865)	73 526		73 526
21140 Trade Receiv - Invoices to be issued	(1 498)		(1 498)	(1 498)	(1 498)	(51)	(1 549)		(1 549)
21930 Allowance on trade reveivables	(284)		(284)	(284)	(284)		(284)		(284)
<b>A21000 TRADE RECEIVABLES - NET</b>	<b>124 630</b>		<b>124 630</b>	<b>124 630</b>	<b>124 630</b>	<b>(17 346)</b>	<b>107 284</b>		<b>107 284</b>
22010 Income Tax-Rec Reimburs Tax Credits	295		295	295	295		295		295
<b>A22000 CURRENT TAX ASSETS</b>	<b>295</b>		<b>295</b>	<b>295</b>	<b>295</b>		<b>295</b>		<b>295</b>
23131 Advance payment	2 398		2 398	2 398	2 398		2 398		2 398

2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
23132 State - VAT Receivables	9 221		9 221	9 221	9 221		9 221		9 221
23133 Other Receivables & Current Assets	3 980		3 980	3 980	3 980	(144)	3 836		3 836
23138 Prepaid Expenses	27 168		27 168	27 168	27 168	(16 537)	10 631		10 631
23141 Accrued Interests	2		2	2	2		2		2
A23030 OTHER RECEIVABLES - NET	42 767		42 767	42 767	42 767	(16 682)	26 085		26 085
<b>A23000 OTHER CURRENT ASSETS</b>	<b>42 767</b>		<b>42 767</b>	<b>42 767</b>	<b>42 767</b>	<b>(16 682)</b>	<b>26 085</b>		<b>26 085</b>
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>									
25011 Short term loans	0		0	0	0		0		0
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>	<b>2</b>		<b>2</b>	<b>2</b>	<b>2</b>		<b>2</b>		<b>2</b>
26011 Intercompany current accounts assets	16 946		16 946	16 946	16 946	(16 946)			
26012 Cash at Bank and in Hand	435		435	435	435		435		435
<b>A26000 CASH AND CASH EQUIVALENT</b>	<b>17 381</b>		<b>17 381</b>	<b>17 381</b>	<b>17 381</b>	<b>(16 946)</b>	<b>435</b>		<b>435</b>
27L Link acct for DEBT_long term						15 274	15 274		15 274
272L Link acct for BFR_short term						18 309	18 309		18 309
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>						<b>33 584</b>	<b>33 584</b>		<b>33 584</b>
<b>A20000 CURRENT ASSETS</b>	<b>185 075</b>		<b>185 075</b>	<b>185 075</b>	<b>185 075</b>	<b>(17 389)</b>	<b>167 686</b>		<b>167 686</b>
<b>A00000 TOTAL ASSETS</b>	<b>231 754</b>	<b>(308 578)</b>	<b>(76 825)</b>	<b>(76 825)</b>	<b>(76 825)</b>	<b>(187 551)</b>	<b>(264 376)</b>	<b>287 377</b>	<b>23 001</b>
31110 Share Capital	72		72	72	72	(72)			
31210 Additional Paid in Capital	88 273		88 273	88 273	88 273	(88 273)			
31330 Legal Reserves	4		4	4	4	(4)			
31340 Other Reserves	81		81	81	81	(81)			
31350 Retained Earnings	(22 787)	(309 851)	(332 638)	(332 638)	(332 638)	332 638			
3130G Consolidated Reserves						(414 371)	(414 371)	287 377	(126 994)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	4 645		4 645	4 645	4 645	(4 645)			
3136G Actuarial gains / losses in OCI - DB plans, GP						4 645	4 645		4 645
31510 Net Income For The Period	(42 412)	1 273	(41 139)	(41 139)	(41 139)	41 139			
3151G Net Income - Group part						(41 139)	(41 139)		(41 139)
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>27 875</b>	<b>(308 578)</b>	<b>(280 703)</b>	<b>(280 703)</b>	<b>(280 703)</b>	<b>(170 162)</b>	<b>(450 865)</b>	<b>287 377</b>	<b>(163 488)</b>
<b>L32000 MINORITY INTEREST</b>									
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>27 875</b>	<b>(308 578)</b>	<b>(280 703)</b>	<b>(280 703)</b>	<b>(280 703)</b>	<b>(170 162)</b>	<b>(450 865)</b>	<b>287 377</b>	<b>(163 488)</b>
41020 Pension net liability - Unfunded DB plans	21 278		21 278	21 278	21 278		21 278		21 278
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>	<b>21 278</b>		<b>21 278</b>	<b>21 278</b>	<b>21 278</b>		<b>21 278</b>		<b>21 278</b>
42010 Provisions for losses and contingencies - Non-current	15 139		15 139	15 139	15 139		15 139		15 139
<b>L42000 NON CURRENT PROVISIONS</b>	<b>15 139</b>		<b>15 139</b>	<b>15 139</b>	<b>15 139</b>		<b>15 139</b>		<b>15 139</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	9 911		9 911	9 911	9 911		9 911		9 911
47012 Lease liability IT equipment - Non-current	16		16	16	16		16		16
47013 Lease liability Company cars - Non-current	234		234	234	234		234		234
47010 Lease liability Others - Non-current									
<b>L47000 NON CURRENT LEASE Liability</b>	<b>10 161</b>		<b>10 161</b>	<b>10 161</b>	<b>10 161</b>		<b>10 161</b>		<b>10 161</b>
46040 Investment Subsidies	2 511		2 511	2 511	2 511		2 511		2 511
<b>L46000 OTHER NON CURRENT LIABILITIES</b>	<b>2 511</b>		<b>2 511</b>	<b>2 511</b>	<b>2 511</b>		<b>2 511</b>		<b>2 511</b>
<b>L40000 NON CURRENT LIABILITIES</b>	<b>49 090</b>		<b>49 090</b>	<b>49 090</b>	<b>49 090</b>		<b>49 090</b>		<b>49 090</b>
51010 Trade Payables	38 370		38 370	38 370	38 370	(31 754)	6 617		6 617
51020 Trade Payables - Invoice not yet received	13 917		13 917	13 917	13 917	1 603	15 520		15 520
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>	<b>52 287</b>		<b>52 287</b>	<b>52 287</b>	<b>52 287</b>	<b>(30 151)</b>	<b>22 136</b>		<b>22 136</b>
52010 Corp Income Tax & Accrued Income Tax	313		313	313	313		313		313
52014 Corporate income tax based on valued Added CVAE	(99)		(99)	(99)	(99)		(99)		(99)
<b>L52000 CURRENT TAX</b>	<b>214</b>		<b>214</b>	<b>214</b>	<b>214</b>		<b>214</b>		<b>214</b>

2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>									
54010 Employee Profit Sharing Escrow	28		28	28	28		28		28
54030 Intercompany cur acct liabilities	1 671		1 671	1 671	1 671	(1 671)			
54040 Overdraft & Cash Facilities	0		0	0	0		0		0
54060 Accrued Interest on Bank Overdraft	1		1	1	1		1		1
<b>L54000 CURRENT PORTION OF BORROWINGS</b>	<b>1 701</b>		<b>1 701</b>	<b>1 701</b>	<b>1 701</b>	<b>(1 671)</b>	<b>30</b>		<b>30</b>
<b>L57000 Accrued interests ? lease</b>									
55010 Installments & Adv received from Debtors	2 672		2 672	2 672	2 672		2 672		2 672
55020 Trade Receivables-credit notes	6 065		6 065	6 065	6 065		6 065		6 065
55030 Employee Payables & Accrued Expenses	8 209		8 209	8 209	8 209		8 209		8 209
55035 Employee Payables - Bonus score card	3 398		3 398	3 398	3 398		3 398		3 398
55040 Social Charges, Welfare Liabilities	13 794		13 794	13 794	13 794		13 794		13 794
55050 State - VAT Payable	38 490		38 490	38 490	38 490		38 490		38 490
55060 Payab on acquis. conso cies & assoc- C	(15 460)		(15 460)	(15 460)	(15 460)	15 460			
55070 Payab on acquis tang & intang assets - C	3		3	3	3		3		3
55100 Other Current Liabilities	1 790		1 790	1 790	1 790	(971)	819		819
55110 Deferred Income	41 627		41 627	41 627	41 627	(56)	41 571		41 571
<b>L55000 OTHER CURRENT LIABILITIES</b>	<b>100 587</b>		<b>100 587</b>	<b>100 587</b>	<b>100 587</b>	<b>14 433</b>	<b>115 020</b>		<b>115 020</b>
<b>L58000 CURRENT PROVISIONS</b>									
<b>L57500 CURRENT LEASE Liability</b>									
<b>L50000 CURRENT LIABILITIES</b>	<b>154 789</b>		<b>154 789</b>	<b>154 789</b>	<b>154 789</b>	<b>(17 389)</b>	<b>137 399</b>		<b>137 399</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>231 754</b>	<b>(308 578)</b>	<b>(76 825)</b>	<b>(76 825)</b>	<b>(76 825)</b>	<b>(187 551)</b>	<b>(264 376)</b>	<b>287 377</b>	<b>23 001</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.EA37 Eviden France SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CLO
11020 Purchased Goodwill		16 102											16 102
<b>A11000 GOODWILL - NET</b>		<b>16 102</b>											<b>16 102</b>
12120 Internally developed software	0	67 935				5 040	(21 962)					10 299	61 311
12130 Software & Licenses		1 526				4						1 190	2 720
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	69 461				5 043	(21 962)					11 490	64 031
12820 Amort of Internally developed software	0	(37 875)				(9 039)	13 165					(9 844)	(43 593)
12830 Amortization of Software & Licenses	0	(1 369)				(57)						(1 130)	(2 557)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(39 244)				(9 096)	13 165					(10 975)	(46 150)
<b>A12000 INTANGIBLE ASSETS</b>	<b>0</b>	<b>30 217</b>				<b>(4 053)</b>	<b>(8 797)</b>					<b>515</b>	<b>17 881</b>
13112 Buildings												173	173
13113 Fitting and Fixtures	0	6 605				22	(1 812)					621	5 437
13114 Means of Prod, Plant, Equip		1 877										842	2 719
13115 Hardware	0	6 939				54	(1 796)					6 387	11 584
13116 Furniture and equipment		1 057				25	(280)					175	977
13117 Other Tangible Assets		11					(11)						
13151 Right of use real estate	0	11 712				6 575	(4 435)						13 852
13152 Right of use IT equipment						19							19
13153 Right of use company cars		366				384	(244)						506
13130 Tangible Assets in Progress		7											7
A13100 TANGIBLE ASSETS - GROSS	0	28 575				7 080	(8 578)					8 197	35 274
13812 Depreciation of Buildings												(79)	(79)
13813 Depreciation of Fitting & Fixtures	0	(6 122)				(159)	1 790					(356)	(4 846)
13814 Dep - Means of Product, Plant & Equip	0	(1 770)				(55)						(842)	(2 666)
13815 Depreciation of Hardware	0	(5 200)				(400)	747					(6 290)	(11 143)
13816 Deprec of Furniture & equipment	0	(944)				(42)	221					(175)	(939)
13817 Depreciation of other tangible assets		(11)					11						
13851 Depreciation right of use real estate		(3 674)				(2 870)	2 108						(4 436)
13852 Depreciation right of use IT equipments						(4)							(4)
13853 Depreciation right of use Company cars		(255)				(252)	224						(283)
A13800 TANGIBLE ASSETS - DEPRE	0	(17 975)				(3 781)	5 101					(7 741)	(24 397)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>10 599</b>				<b>3 299</b>	<b>(3 477)</b>					<b>456</b>	<b>10 877</b>
15111 Part Interests in Conso Cies & Assoc	(1)	203											202
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	(1)	203											202
15921 Impairment on Loans		(315)				(294)	20						(589)
A15920 RECEIVABLES AND OTHER FIN. ASSETS-IMP		(315)				(294)	20						(589)
15121 Loans		1 056				3 483	(2 908)						1 630
15123 Deposits & Sureties paid	0	0				1 398	(1 355)						44
15921 Impairment on Loans		(315)				(294)	20						(589)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	741				4 587	(4 243)						1 085
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>	<b>(1)</b>	<b>944</b>				<b>4 587</b>	<b>(4 243)</b>						<b>1 287</b>
16010 Deferred Tax - Temporary Differences	0	661				2 535				(1 920)			1 276
16020 Deferred Tax - Loss Carry Forward							(745)						(745)
<b>A16000 DEFERRED TAX ASSETS</b>	<b>0</b>	<b>661</b>				<b>2 535</b>	<b>(745)</b>			<b>(1 920)</b>			<b>531</b>
<b>A10000 NON CURRENT ASSETS</b>	<b>(1)</b>	<b>58 523</b>				<b>6 368</b>	<b>(17 262)</b>			<b>(1 920)</b>		<b>971</b>	<b>46 679</b>
21110 Work-in-Progress (Goods and services)		62 077			(22 018)								40 059
21120 Transition costs	0	963				860	(862)						961
21130 Trade Receivables		81 248			4 144						0		85 391
21140 Trade Receiv - Invoices to be issued		34 568			(36 066)								(1 498)
21930 Allowance on trade receivables		(158)				(186)	60						(284)
<b>A21000 TRADE RECEIVABLES - NET</b>	<b>0</b>	<b>178 698</b>			<b>(53 940)</b>	<b>674</b>	<b>(802)</b>				<b>0</b>		<b>124 630</b>
22010 Income Tax-Rec Reimburs Tax Credits		1 004			(709)								295
<b>A22000 CURRENT TAX ASSETS</b>		<b>1 004</b>			<b>(709)</b>								<b>295</b>
23131 Advance payment		1 896			502								2 398
23132 State - VAT Receivables		9 262			(41)						0		9 221
23133 Other Receivables & Current Assets		4 336			(600)						244		3 980
23138 Prepaid Expenses		18 014			9 154								27 168
A23030 OTHER RECEIVABLES - NET		33 508			9 014						244		42 767
<b>A23000 OTHER CURRENT ASSETS</b>		<b>33 508</b>			<b>9 014</b>						<b>244</b>		<b>42 767</b>
24010 Cash Flow Hedge foreign exch deriv		0											
24020 FV hedge foreign exchange deriv													
25011 Short term loans		2 594				20 948	(23 542)						0
23141 Accrued Interests	0					2							2
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>	<b>0</b>	<b>2 594</b>				<b>20 950</b>	<b>(23 542)</b>						<b>2</b>
26011 Intercompany current accounts assets		180 610			(163 664)								16 946
26012 Cash at Bank and in Hand		52 445			(52 010)								435
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>233 055</b>			<b>(215 674)</b>								<b>17 381</b>
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>448 860</b>			<b>(261 309)</b>	<b>21 624</b>	<b>(24 344)</b>				<b>244</b>		<b>185 075</b>
<b>A00000 TOTAL ASSETS</b>	<b>(1)</b>	<b>507 383</b>			<b>(261 309)</b>	<b>27 992</b>	<b>(41 606)</b>			<b>(1 920)</b>	<b>244</b>	<b>971</b>	<b>231 754</b>
31110 Share Capital		71							0				72
31210 Additional Paid in Capital		73 232							15 041				88 273
31330 Legal Reserves		4											4
31340 Other Reserves	0	81											81
31350 Retained Earnings	(1)	(22 196)	(590)										(22 787)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	0	(868)								5 513			4 645
31510 Net Income For The Period		(590)	590		(42 412)								(42 412)
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>49 735</b>			<b>(42 412)</b>				<b>15 041</b>	<b>5 513</b>			<b>27 875</b>
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>49 735</b>			<b>(42 412)</b>				<b>15 041</b>	<b>5 513</b>			<b>27 875</b>
41020 Pension net liability - Unfunded DB plans	0	29 576				2 695	(1 858)	(1 701)		(7 433)			21 278

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

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CLO
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>	0	29 576				2 695	(1 858)	(1 701)		(7 433)			21 278
42010 Provisions for losses and contingencies - Non-current	0	4 903				13 856	(3 212)	(408)					15 139
<b>L42000 NON CURRENT PROVISIONS</b>	0	4 903				13 856	(3 212)	(408)					15 139
47011 Lease liability Real estate - Non-current		8 347				6 575	(5 012)						9 911
47012 Lease liability IT equipment - Non-current						19	(4)						16
47013 Lease liability Company cars - Non-current		120				369	(254)						234
<b>L47000 NON CURRENT LEASE LIABILITY</b>		8 467				6 963	(5 270)						10 161
46040 Investment Subsidies	0	2 309				203							2 511
<b>L46000 OTHER NON CURRENT LIABILITIES</b>	0	2 309				203							2 511
<b>L40000 NON CURRENT LIABILITIES</b>	0	45 255				23 717	(10 340)	(2 109)		(7 433)			49 090
51010 Trade Payables		37 608			762						0		38 370
51020 Trade Payables - Invoic not yet received		13 497			420								13 917
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>		51 105			1 182						0		52 287
52010 Corp Income Tax & Accrued Income Tax		637			(324)								313
52014 Corporate income tax based on valued Added CVAE					(99)								(99)
<b>L52000 CURRENT TAX</b>		637			(423)								214
54010 Employee Profit Sharing Escrow		132				120	(223)						28
54020 Securitization	0	0											
54030 Intercompany cur acct liabilities		215 745			(214 074)								1 671
54040 Overdraft & Cash Facilities		0			0								0
54060 Accrued Interest on Bank Overdraft		(460)			462								1
<b>L54000 CURRENT PORTION OF BORROWINGS</b>	0	215 417			(213 612)	120	(223)						1 701
55010 Installments & Adv received from Debtors		2 490			182								2 672
55020 Trade Receivables-credit notes		13 131			(7 066)								6 065
55030 Employee Payables & Accrued Expenses		10 695			(2 485)								8 209
55035 Employee Payables - Bonus score card		2 904			493								3 398
55040 Social Charges, Welfare Liabilities		14 126			(332)								13 794
55050 State - VAT Payable		49 670			(11 180)								38 490
55060 Payab on acquis, conso cies & assoc- C		660			(16 120)								(15 460)
55070 Payab on acquis tang & intang assets - C		2			1								3
55100 Other Current Liabilities		2 025			(1 451)						244	971	1 790
55110 Deferred Income		49 531			(7 904)								41 627
<b>L55000 OTHER CURRENT LIABILITIES</b>		145 234			(45 862)						244	971	100 587
<b>L50000 CURRENT LIABILITIES</b>	0	412 393			(258 716)	120	(223)				245	971	154 789
<b>L00000 TOTAL LIABILITIES</b>	(1)	507 382		(42 412)	(258 716)	23 837	(10 564)	(2 109)	15 041	(1 920)	245	971	231 754
<b>ASSETS - LIABILITIES</b>	0	1		42 412	(2 594)	4 155	(31 042)	2 109	(15 041)		0	0	0

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

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CLO
11010 Goodwill		146 413											146 413
11910 Impairment on Goodwill		(454 460)											(454 460)
11020 Purchased Goodwill		16 102											16 102
<b>A11000 GOODWILL - NET</b>		<b>(291 945)</b>											<b>(291 945)</b>
12120 Internally developed software	0	67 935				5 040	(21 962)					10 299	61 311
12130 Software & Licenses		1 526				4						1 190	2 720
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		69 461				5 043	(21 962)					11 490	64 031
12820 Amort of Internally developed software	0	(37 875)				(9 039)	13 165					(9 844)	(43 593)
12830 Amortization of Software & Licenses	0	(1 369)				(57)						(1 130)	(2 557)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(39 244)				(9 096)	13 165					(10 975)	(46 150)
<b>A12000 INTANGIBLE ASSETS</b>	<b>0</b>	<b>30 217</b>				<b>(4 053)</b>	<b>(8 797)</b>					<b>515</b>	<b>17 881</b>
13112 Buildings												173	173
13113 Fitting and Fixtures	0	6 605				22	(1 812)					621	5 437
13114 Means of Prod, Plant, Equip		1 877										842	2 719
13115 Hardware	0	6 939				54	(1 796)					6 387	11 584
13116 Furniture and equipment		1 057				25	(280)					175	977
13117 Other Tangible Assets		11				(11)							
13151 Right of use real estate	0	11 712				6 575	(4 435)						13 852
13152 Right of use IT equipment						19							19
13153 Right of use company cars		366				384	(244)						506
13130 Tangible Assets in Progress		7											7
A13100 TANGIBLE ASSETS - GROSS	0	28 575				7 080	(8 578)					8 197	35 274
13812 Depreciation of Buildings												(79)	(79)
13813 Depreciation of Fitting & Fixtures	0	(6 122)				(159)	1 790					(356)	(4 846)
13814 Dep - Means of Product, Plant & Equip	0	(1 770)				(55)						(842)	(2 666)
13815 Depreciation of Hardware	0	(5 200)				(400)	747					(6 290)	(11 143)
13816 Deprec of Furniture & equipment	0	(944)				(42)	221					(175)	(939)
13817 Depreciation of other tangible assets		(11)					11						
13851 Depreciation right of use real estate		(3 674)				(2 870)	2 108						(4 436)
13852 Depreciation right of use IT equipments						(4)							(4)
13853 Depreciation right of use Company cars		(255)				(252)	224						(283)
A13800 TANGIBLE ASSETS - DEPRE	0	(17 975)				(3 781)	5 101					(7 741)	(24 397)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>10 599</b>				<b>3 299</b>	<b>(3 477)</b>					<b>456</b>	<b>10 877</b>
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>													
15111 Part Interests in Conso Cies & Assoc	(1)	(3 197)											(3 198)
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	(1)	(3 197)											(3 198)
15121 Loans		1 056				3 483	(2 908)						1 630
15123 Deposits & Sureties paid	0	0				1 398	(1 355)						44
15921 Impairment on Loans		(315)				(294)	20						(589)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	741				4 587	(4 243)						1 085
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>	<b>(1)</b>	<b>(2 456)</b>				<b>4 587</b>	<b>(4 243)</b>						<b>(2 113)</b>
15L Link acct for invest elim - mother's cie		3 400											3 400
<b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>		<b>3 400</b>											<b>3 400</b>
16010 Deferred Tax - Temporary Differences	0	8 429				2 535				(1 920)			9 044
16020 Deferred Tax - Loss Carry Forward		745					(745)						
16910 Unrecognised Deferred Tax - Temporary Differences		(7 816)				(483)							(8 299)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(745)											(745)
<b>A16000 DEFERRED TAX ASSETS</b>	<b>0</b>	<b>613</b>				<b>2 052</b>	<b>(745)</b>			<b>(1 920)</b>			
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>													
<b>A18000 OTHER NON CURRENT ASSETS</b>													
<b>A10000 NON CURRENT ASSETS</b>	<b>(1)</b>	<b>(249 572)</b>				<b>5 885</b>	<b>(17 262)</b>			<b>(1 920)</b>		<b>971</b>	<b>(261 900)</b>
21110 Work-in-Progress (Goods and services)		61 023			(20 964)								40 059
21120 Transition costs	0	963				860	(862)						961
21130 Trade Receivables		81 248			4 144						0		85 391
21140 Trade Receiv - Invoices to be issued		34 568			(36 066)								(1 498)
21930 Allowance on trade receivables		(158)				(186)	60						(284)
<b>A21000 TRADE RECEIVABLES - NET</b>	<b>0</b>	<b>177 644</b>			<b>(52 886)</b>	<b>674</b>	<b>(802)</b>				<b>0</b>		<b>124 630</b>
22010 Income Tax-Rec Reimburs Tax Credits		1 004			(709)								295
<b>A22000 CURRENT TAX ASSETS</b>		<b>1 004</b>			<b>(709)</b>								<b>295</b>
23131 Advance payment		1 896			502								2 398
23132 State - VAT Receivables		9 262			(41)						0		9 221
23133 Other Receivables & Current Assets		4 336			(600)						244		3 980
23138 Prepaid Expenses		18 014			9 154								27 168
A23030 OTHER RECEIVABLES - NET		33 508			9 014						244		42 767
<b>A23000 OTHER CURRENT ASSETS</b>		<b>33 508</b>			<b>9 014</b>						<b>244</b>		<b>42 767</b>
24010 Cash Flow Hedge foreign exch deriv		0											
24020 FV hedge foreign exchange deriv													
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>													
25011 Short term loans		2 594				20 948	(23 542)						0
23141 Accrued Interests	0					2							2
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>	<b>0</b>	<b>2 594</b>				<b>20 950</b>	<b>(23 542)</b>						<b>2</b>
26011 Intercompany current accounts assets		180 610			(163 664)								16 946
26012 Cash at Bank and in Hand		52 445			(52 010)								435
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>233 055</b>			<b>(215 674)</b>								<b>17 381</b>
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>													
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>447 806</b>			<b>(260 255)</b>	<b>21 624</b>	<b>(24 344)</b>				<b>244</b>		<b>185 075</b>
<b>A00000 TOTAL ASSETS</b>	<b>(1)</b>	<b>198 234</b>			<b>(260 255)</b>	<b>27 509</b>	<b>(41 606)</b>			<b>(1 920)</b>	<b>244</b>	<b>971</b>	<b>(76 825)</b>
31110 Share Capital		71							0				72
31210 Additional Paid in Capital		73 232							15 041				88 273
31330 Legal Reserves		4											4
31340 Other Reserves		81											81
31350 Retained Earnings	(1)	(330 850)	(1 787)										(332 638)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	0	(868)									5 513		4 645
31510 Net Income For The Period		(1 787)	1 787	(41 139)									(41 139)
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>(260 117)</b>		<b>(41 139)</b>					<b>15 041</b>		<b>5 513</b>		<b>(280 703)</b>
<b>L32000 MINORITY INTEREST</b>													

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

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CLO
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>(260 117)</b>		<b>(41 139)</b>					<b>15 041</b>	<b>5 513</b>			<b>(280 703)</b>
41020 Pension net liability - Unfunded DB plans	0	29 576				2 695	(1 858)	(1 701)		(7 433)			21 278
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>	<b>0</b>	<b>29 576</b>				<b>2 695</b>	<b>(1 858)</b>	<b>(1 701)</b>		<b>(7 433)</b>			<b>21 278</b>
42010 Provisions for losses and contingencies - Non-current	0	5 605				13 154	(3 212)	(408)					15 139
<b>L42000 NON CURRENT PROVISIONS</b>	<b>0</b>	<b>5 605</b>				<b>13 154</b>	<b>(3 212)</b>	<b>(408)</b>					<b>15 139</b>
<b>L43000 LONG TERM BORROWINGS</b>													
<b>L44000 DEFERRED TAX LIABILITIES</b>													
<b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>													
46040 Investment Subsidies	0	2 309				203							2 511
<b>L46000 OTHER NON CURRENT LIABILITIES</b>	<b>0</b>	<b>2 309</b>				<b>203</b>							<b>2 511</b>
47011 Lease liability Real estate - Non-current		8 347				6 575	(5 012)						9 911
47012 Lease liability IT equipment - Non-current						19	(4)						16
47013 Lease liability Company cars - Non-current		120				369	(254)						234
47010 Lease liability Others - Non-current													
<b>L47000 NON CURRENT LEASE Liability</b>		<b>8 467</b>				<b>6 963</b>	<b>(5 270)</b>						<b>10 161</b>
<b>L40000 NON CURRENT LIABILITIES</b>	<b>0</b>	<b>45 957</b>				<b>23 015</b>	<b>(10 340)</b>	<b>(2 109)</b>		<b>(7 433)</b>			<b>49 090</b>
51010 Trade Payables		37 608			762						0		38 370
51020 Trade Payables - Invoice not yet received		13 497			420								13 917
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>		<b>51 105</b>			<b>1 182</b>						<b>0</b>		<b>52 287</b>
52010 Corp Income Tax & Accrued Income Tax		637			(324)								313
52014 Corporate income tax based on valued Added CVAE					(99)								(99)
<b>L52000 CURRENT TAX</b>		<b>637</b>			<b>(423)</b>								<b>214</b>
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>													
54010 Employee Profit Sharing Escrow		132				120	(223)						28
54020 Securitization	0	0											
54030 Intercompany cur acct liabilities		215 745			(214 074)								1 671
54040 Overdraft & Cash Facilities		0			0								0
54060 Accrued Interest on Bank Overdraft		(460)			462								1
<b>L54000 CURRENT PORTION OF BORROWINGS</b>	<b>0</b>	<b>215 417</b>			<b>(213 612)</b>	<b>120</b>	<b>(223)</b>						<b>1 701</b>
55010 Installments & Adv received from Debtors		2 490			182								2 672
55020 Trade Receivables-credit notes		13 131			(7 066)								6 065
55030 Employee Payables & Accrued Expenses		10 695			(2 485)								8 209
55035 Employee Payables - Bonus score card		2 904			493								3 398
55040 Social Charges, Welfare Liabilities		14 126			(332)								13 794
55050 State - VAT Payable		49 670			(11 180)								38 490
55060 Payab on acquis, conso cles & assoc-C		660			(16 120)								(15 460)
55070 Payab on acquis tang & intang assets - C		2			1								3
55100 Other Current Liabilities		2 025			(1 451)								1 790
55110 Deferred Income		49 531			(7 904)						244	971	41 627
<b>L55000 OTHER CURRENT LIABILITIES</b>		<b>145 234</b>			<b>(45 862)</b>						<b>244</b>	<b>971</b>	<b>100 587</b>
<b>L57000 Accrued interests ? lease</b>													
<b>L58000 CURRENT PROVISIONS</b>													
<b>L57500 CURRENT LEASE Liability</b>													
<b>L50000 CURRENT LIABILITIES</b>	<b>0</b>	<b>412 393</b>			<b>(258 716)</b>	<b>120</b>	<b>(223)</b>				<b>245</b>	<b>971</b>	<b>154 789</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>(1)</b>	<b>198 233</b>		<b>(41 139)</b>	<b>(258 716)</b>	<b>23 135</b>	<b>(10 564)</b>	<b>(2 109)</b>	<b>15 041</b>	<b>(1 920)</b>	<b>245</b>	<b>971</b>	<b>(76 825)</b>
<b>ASSETS - LIABILITIES</b>	<b>0</b>	<b>1</b>		<b>41 139</b>	<b>(1 540)</b>	<b>4 374</b>	<b>(31 042)</b>	<b>2 109</b>	<b>(15 041)</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

TOTAL

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CHA	CLO
11010 Goodwill		146 413									287 377			433 790
11910 Impairment on Goodwill		(454 460)												(454 460)
11020 Purchased Goodwill		16 102												16 102
<b>A11000 GOODWILL - NET</b>		<b>(291 945)</b>									<b>287 377</b>			<b>(4 568)</b>
12120 Internally developed software	0	67 935				5 040	(21 962)					10 299		61 311
12130 Software & Licenses		1 526				4						1 190		2 720
<b>A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS</b>	0	<b>69 461</b>				<b>5 043</b>	<b>(21 962)</b>					<b>11 490</b>		<b>64 031</b>
12820 Amort of Internally developed software	0	(37 875)				(9 039)	13 165					(9 844)		(43 593)
12830 Amortization of Software & Licenses	0	(1 369)				(57)						(1 130)		(2 557)
<b>A12800 SUB TOTAL INTANGIBLE ASSETS AMORT &amp; DEP</b>	0	<b>(39 244)</b>				<b>(9 096)</b>	<b>13 165</b>					<b>(10 975)</b>		<b>(46 150)</b>
<b>A12000 INTANGIBLE ASSETS</b>	<b>0</b>	<b>30 217</b>				<b>(4 053)</b>	<b>(8 797)</b>					<b>515</b>		<b>17 881</b>
13112 Buildings													173	173
13113 Fitting and Fixtures	0	6 605				22	(1 812)						621	5 437
13114 Means of Prod. Plant, Equip		1 877											842	2 719
13115 Hardware	0	6 939				54	(1 796)						6 387	11 584
13116 Furniture and equipment		1 057				25	(280)						175	977
13117 Other Tangible Assets		11					(11)							
13151 Right of use real estate	0	11 712				6 575	(4 435)							13 852
13152 Right of use IT equipment						19								19
13153 Right of use company cars		366				384	(244)							506
13130 Tangible Assets in Progress		7												7
<b>A13100 TANGIBLE ASSETS - GROSS</b>	0	<b>28 575</b>				<b>7 080</b>	<b>(8 578)</b>					<b>8 197</b>		<b>35 274</b>
13812 Depreciation of Buildings														(79)
13813 Depreciation of Fitting & Fixtures	0	(6 122)				(159)	1 790							(356)
13814 Dep - Means of Product, Plant & Equip	0	(1 770)				(55)								(842)
13815 Depreciation of Hardware	0	(5 200)				(400)	747							(6 290)
13816 Deprec of Furniture & equipment	0	(944)				(42)	221							(939)
13817 Depreciation of other tangible assets		(11)					11							
13851 Depreciation right of use real estate		(3 674)				(2 870)	2 108							(4 436)
13852 Depreciation right of use IT equipments						(4)								(4)
13853 Depreciation right of use Company cars		(255)				(252)	224							(283)
<b>A13800 TANGIBLE ASSETS - DEPREE</b>	0	<b>(17 975)</b>				<b>(3 781)</b>	<b>5 101</b>					<b>(7 741)</b>		<b>(24 397)</b>
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>10 599</b>				<b>3 299</b>	<b>(3 477)</b>					<b>456</b>		<b>10 877</b>
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>														
15121 Loans		1 056				3 483	(2 908)							1 630
15123 Deposits & Sureties paid	0	0				1 398	(1 355)							44
15921 Impairment on Loans		(315)				(294)	20							(589)
<b>A15020 RECEIVABLES AND OTHER FIN ASSETS NET</b>	0	<b>741</b>				<b>4 587</b>	<b>(4 243)</b>							<b>1 085</b>
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>	<b>0</b>	<b>741</b>				<b>4 587</b>	<b>(4 243)</b>							<b>1 085</b>
15L Link acct for invest elim - mother's cie	(1)	203												3 400
15LP Link acct for investment elim-affiliates	0	(155 121)							(15 041)				(3 400)	(173 562)
<b>15TOT LINK ACCT FOR INVESTIMT ELIMINATION</b>	<b>(1)</b>	<b>(154 918)</b>							<b>(15 041)</b>					<b>(169 960)</b>
16010 Deferred Tax - Temporary Differences	0	8 429				2 535					(1 920)			9 044
16020 Deferred Tax - Loss Carry Forward		745					(745)							
16910 Unrecognised Deferred Tax - Temporary Differences		(7 816)				(483)								(8 299)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(745)												(745)
<b>A16000 DEFERRED TAX ASSETS</b>	<b>0</b>	<b>613</b>				<b>2 052</b>	<b>(745)</b>				<b>(1 920)</b>			
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>														
<b>A18000 OTHER NON CURRENT ASSETS</b>														
<b>A10000 NON CURRENT ASSETS</b>	<b>(1)</b>	<b>(404 694)</b>				<b>5 885</b>	<b>(17 262)</b>		<b>(15 041)</b>	<b>(1 920)</b>	<b>287 377</b>	<b>971</b>		<b>(144 685)</b>
21110 Work-in-Progress (Goods and services)		59 438			(24 809)									34 629
21120 Transition costs	0	963				860	(862)							961
21130 Trade Receivables		72 375			1 151						0			73 526
21140 Trade Receiv - Invoices to be issued		20 836			(22 385)									(1 549)
21830 Allowance on trade receivables		(158)				(186)	60							(284)
<b>A21000 TRADE RECEIVABLES - NET</b>	<b>0</b>	<b>153 455</b>			<b>(46 043)</b>	<b>674</b>	<b>(802)</b>				<b>0</b>			<b>107 284</b>
22010 Income Tax-Rec Reimburs Tax Credits		1 004			(709)									295
<b>A22000 CURRENT TAX ASSETS</b>		<b>1 004</b>			<b>(709)</b>									<b>295</b>
23131 Advance payment		1 896			502									2 398
23132 State - VAT Receivables		9 262			(41)						0			9 221
23133 Other Receivables & Current Assets		4 334			(521)						23			3 836
23138 Prepaid Expenses		12 543			(1 912)									10 631
23141 Accrued Interests	0					2								2
<b>A23030 OTHER RECEIVABLES - NET</b>		<b>28 035</b>			<b>(1 972)</b>						<b>23</b>			<b>26 085</b>
<b>A23000 OTHER CURRENT ASSETS</b>		<b>28 035</b>			<b>(1 972)</b>						<b>23</b>			<b>26 085</b>
24010 Cash Flow Hedge foreign exch deriv		0												0
24020 FV hedge foreign exchange deriv														2
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>														
25011 Short term loans		2 594				20 948	(23 542)							0
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>	<b>0</b>	<b>2 594</b>				<b>20 950</b>	<b>(23 542)</b>							<b>2</b>
26012 Cash at Bank and in Hand		52 445			(52 010)									435
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>52 445</b>			<b>(52 010)</b>									<b>435</b>
27L Link acct for DEBT_long term		(35 135)			50 410									15 274
272L Link acct for BFR_short term		7 119			11 948						213			18 309
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>		<b>(28 016)</b>			<b>62 358</b>						<b>213</b>			<b>33 584</b>
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>209 518</b>			<b>(38 377)</b>	<b>21 624</b>	<b>(24 344)</b>				<b>236</b>	<b>(971)</b>		<b>167 686</b>
<b>A00000 TOTAL ASSETS</b>	<b>(1)</b>	<b>(195 176)</b>			<b>(38 377)</b>	<b>27 509</b>	<b>(41 606)</b>		<b>(15 041)</b>	<b>(1 920)</b>	<b>287 613</b>	<b>0</b>		<b>23 001</b>
3130G Consolidated Reserves	(1)	(413 883)	(487)						0		287 377			(126 994)
3136G Actuarial gains / losses in OCI - DB plans, GP	0	(868)								5 513				4 645
3151G Net Income - Group part		(487)	487	(41 139)										(41 139)
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>(415 238)</b>		<b>(41 139)</b>					<b>0</b>	<b>5 513</b>	<b>287 377</b>			<b>(163 488)</b>
<b>L32000 MINORITY INTEREST</b>														
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>(415 238)</b>		<b>(41 139)</b>					<b>0</b>	<b>5 513</b>	<b>287 377</b>			<b>(163 488)</b>
41020 Pension net liability - Unfunded DB plans	0	29 576				2 695	(1 858)	(1 701)		(7 433)				21 278
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>	<b>0</b>	<b>29 576</b>				<b>2 695</b>	<b>(1 858)</b>	<b>(1 701)</b>		<b>(7 433)</b>				<b>21 278</b>
42010 Provisions for losses and contingencies - Non-current	0	5 605				13 154	(3 212)	(408)						15 139
<b>L42000 NON CURRENT PROVISIONS</b>	<b>0</b>	<b>5 605</b>				<b>13 154</b>	<b>(3 212)</b>	<b>(408)</b>						<b>15 139</b>
<b>L43000 LONG TERM BORROWINGS</b>														

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

TOTAL

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CHA	CLO
<b>L44000 DEFERRED TAX LIABILITIES</b>														
<b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>														
46040 Investment Subsidies		0	2 309			203								2 511
<b>L46000 OTHER NON CURRENT LIABILITIES</b>		<b>0</b>	<b>2 309</b>			<b>203</b>								<b>2 511</b>
47011 Lease liability Real estate - Non-current			8 347			6 575	(5 012)							9 911
47012 Lease liability IT equipment - Non-current						19	(4)							16
47013 Lease liability Company cars - Non-current			120			369	(254)							234
<b>L47000 NON CURRENT LEASE Liability</b>			<b>8 467</b>			<b>6 963</b>	<b>(5 270)</b>							<b>10 161</b>
<b>L40000 NON CURRENT LIABILITIES</b>		<b>0</b>	<b>45 957</b>			<b>23 015</b>	<b>(10 340)</b>	<b>(2 109)</b>		<b>(7 433)</b>				<b>49 090</b>
51010 Trade Payables			8 441		(1 824)						0			6 617
51020 Trade Payables - Invoice not yet received			20 570		(5 050)									15 520
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>			<b>29 011</b>		<b>(6 875)</b>						<b>0</b>			<b>22 136</b>
52010 Corp Income Tax & Accrued Income Tax			267		46									313
52014 Corporate income tax based on valued Added CVAE					(99)									(99)
<b>L52000 CURRENT TAX</b>			<b>267</b>		<b>(53)</b>									<b>214</b>
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>														
54010 Employee Profit Sharing Escrow			132			120	(223)							28
54020 Securitization	0		0											1
54030 Intercompany cur acct liabilities			0											0
54040 Overdraft & Cash Facilities			0		0									0
54060 Accrued Interest on Bank Overdraft			(460)		462									1
<b>L54000 CURRENT PORTION OF BORROWINGS</b>		<b>0</b>	<b>(328)</b>		<b>462</b>	<b>120</b>	<b>(223)</b>							<b>30</b>
55010 Installments & Adv received from Debtors			2 490		182									2 672
55020 Trade Receivables-credit notes			13 131		(7 066)									6 065
55030 Employee Payables & Accrued Expenses			10 695		(2 485)									8 209
55035 Employee Payables - Bonus score card			2 904		493									3 398
55040 Social Charges, Welfare Liabilities			14 126		(332)									13 794
55050 State - VAT Payable			49 670		(11 180)									38 490
55060 Payab on acquis. conso cles & assoc- C			660		(660)									
55070 Payab on acquis tang & intang assets - C			2		1									3
55100 Other Current Liabilities			2 025		(1 442)						236			819
55110 Deferred Income			49 452		(7 881)									41 571
<b>L55000 OTHER CURRENT LIABILITIES</b>			<b>145 155</b>		<b>(30 371)</b>						<b>236</b>			<b>115 020</b>
<b>L57000 Accrued interests ? lease</b>														
<b>L58000 CURRENT PROVISIONS</b>														
<b>L57500 CURRENT LEASE Liability</b>														
<b>L50000 CURRENT LIABILITIES</b>		<b>0</b>	<b>174 105</b>		<b>(36 837)</b>	<b>120</b>	<b>(223)</b>				<b>236</b>			<b>137 399</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>(1)</b>	<b>(195 177)</b>		<b>(41 139)</b>	<b>(36 837)</b>	<b>23 135</b>	<b>(10 564)</b>	<b>(2 109)</b>	<b>0</b>	<b>(1 920)</b>	<b>287 613</b>			<b>23 001</b>
<b>ASSETS - LIABILITIES</b>	<b>0</b>	<b>1</b>		<b>41 139</b>	<b>(1 540)</b>	<b>4 374</b>	<b>(31 042)</b>	<b>2 109</b>	<b>(15 041)</b>		<b>0</b>	<b>0</b>		<b>0</b>

## 2A07\_005S - SHAREHOLDERS EQUITY

ST\_AO.EA37 Eviden France SAS Actuals December 2025

	ERR	OPE	APP	RES	ICA	DIS	REC	CLO
Share Capital		71			0			72
Additional Paid in Capital		73 232			15 041			88 273
Legal Reserves		4						4
Other Reserves	0	81						81
Retained Earnings	-1	-22 196	-590					-22 787
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	-868				5 513		4 645
Net Income For The Period		-590	590	-42 412				-42 412
<b>Total Shareholder's Equity</b>	<b>-1</b>	<b>49 735</b>		<b>-42 412</b>	<b>15 041</b>	<b>5 513</b>		<b>27 875</b>
Others adjustments (OLD)		-500						-500
Deferred tax on Fiscal Differences		8 513						8 513
Goodwill and PPA - Central team conso		-307 547						-307 547
Other - Central team conso		-10 317		1 273				-9 044
<b>Total Restatements - Total Local</b>		<b>-309 851</b>		<b>1 273</b>				<b>-308 578</b>
<b>Restated Shareholder's Equity</b>	<b>-1</b>	<b>-260 117</b>		<b>-41 139</b>	<b>15 041</b>	<b>5 513</b>		<b>-280 703</b>
Share Capital		71			0			72
Additional Paid in Capital		73 232			15 041			88 273
Legal Reserves		4						4
Other Reserves	0	81						81
Retained Earnings	-1	-330 850	-1 787					-332 638
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	-868				5 513		4 645
Net Income For The Period		-1 787	1 787	-41 139				-41 139
<b>Translated Shareholder's Equity</b>	<b>-1</b>	<b>-260 117</b>		<b>-41 139</b>	<b>15 041</b>	<b>5 513</b>		<b>-280 703</b>
Share Capital		71			0			72
Additional Paid in Capital		73 232			15 041			88 273
Legal Reserves		4						4
Other Reserves	0	81						81
Retained Earnings	-1	-330 850	-1 787					-332 638
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	-868				5 513		4 645
Net Income For The Period		-1 787	1 787	-41 139				-41 139
<b>Proportionnal Shareholder's Equity</b>	<b>-1</b>	<b>-260 117</b>		<b>-41 139</b>	<b>15 041</b>	<b>5 513</b>		<b>-280 703</b>
Elimination of investments	0	-155 121			-15 041			-170 162
Elimination of investments - E023 - Atos SA	0	8 180						8 180
Elimination of investments - E214 - Atos International BV		-163 301						-163 301
Elimination of investments - E846 - Bull SAS					-15 041			-15 041
<b>Total Elim Shareholder's Equity</b>	<b>0</b>	<b>-155 121</b>			<b>-15 041</b>			<b>-170 162</b>
<b>Top Entries</b>							<b>287 377</b>	<b>287 377</b>
Group Share	-1	-415 238		-41 139	0	5 513	287 377	-163 488
<b>Consolidated Shareholder's Equity</b>	<b>-1</b>	<b>-415 238</b>		<b>-41 139</b>	<b>0</b>	<b>5 513</b>	<b>287 377</b>	<b>-163 488</b>



## 2A10\_005S - NET DEBT

ST\_AO.E108 Syntel Switzerland GmbH - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-16		-16	-17	-17	-	-	-17
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]								
NDT1130 G/L on disposals of fixed assets	F_CF2								
NDT1150 Minority interests ans associates	[None]								
NDT1160 Financial instrument	[None]								
NDT1180 Tax charge (incl deferred taxes)	[None]	1		1	1	1			1
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	-15		-15	-16	-16			-16
NDT1220	F_CF1	-1		-1	-1	-1			-1
NDT1200 Taxes paid	F_CF1	-1		-1	-1	-1			-1
NDT1320 Change in current assets	F_CF2	-1		-1	-1	-1			-1
NDT1340 Change in current liabilities	MVT	-2		-2	-2	-2	0		-2
NDT1350 Link account	F_CF2						0		0
NDT1300 Change in working capital requirement	F_CF2	-3		-3	-3	-3			-3
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-19		-19	-20	-20			-20
NDT2110 Purchase of intangible & tangible assets	[None]								
NDT2120 Proceeds from disposals of I/T assets	F_CF2								
NDT2100 NET OPERATING INVESTMENTS	[None]								
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]								
NDT2200 NET LONG TERM INVESTMENT	[None]								
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]								
NDT3100 Common stock issues	[None]								
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]								
NDT0000 INC (DEC) IN NET DEBT	[None]	-19		-19	-20	-20			-20

## 2A10\_005S - NET DEBT

ST\_AO.E108 Syntel Switzerland GmbH - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>NDTOPE Net Debt - Opening</b>	<b>OPE</b>	<b>-186</b>		<b>-186</b>	<b>-199</b>	<b>-199</b>	-	-	<b>-199</b>
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	0		0	0	0	-	-	0
<b>NDTREP Repayment of Long and Medium term borrowings</b>	<b>[None]</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	-	-	<b>0</b>
NDTOTD Increase (Dec) in other debt	MVT	19		19	20	20	-	-	20
NDTEXT Net Debt - Echange rate	F_CFS				-1	-1	-	-	-1
<b>NDTCLO Net Debt - Closing</b>	<b>CLO</b>	<b>-167</b>		<b>-167</b>	<b>-180</b>	<b>-180</b>	-	-	<b>-180</b>
Net Debt - Closing (calculated)		-167	-	-167	-180	-180	-	-	-180
Variance		-	-	-	-	-	-	-	-
Check		0	-	0	0	0	-	-	0

## 2A10 201S - OMDA Cash flow

ST\_AO.E108 Syntel Switzerland GmbH - Actuals December 2025

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>CF10100 Operating Margin</b>	[None]	[None]		-15		-15	-16	-16			-16
R61000 OPERATING MARGIN	[None]	[None]	+	-15		-15	-16	-16			-16
<b>CF10110 + Depreciation of fixed assets</b>	[None]	[None]									
<b>CF10120 + Depreciation of right of use</b>	[None]	[None]									
<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]		-15		-15	-16	-16			-16
<b>CF10210 Capital expenditures</b>	[None]	[None]									
<b>CF10220 Lease payments</b>	[None]	[None]									
<b>CF10230 Change in working capital requirement</b>	[None]	[None]		-3		-3	-3	-3	0		-3
CF10231 Change in current assets	[None]	[None]		-1		-1	-1	-1			-1
23132 State - VAT Receivables	MVT	[None]	-	1		1	1	1			1
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-2		-2	-2	-2	0		-2
51010 Trade Payables	MVT	[None]	+	-1		-1	-1	-1	0		0
51020 Trade Payables - Invoice not yet received	MVT	[None]	+	-1		-1	-1	-1			-1
CF10234 Change in non current liabilities	[None]	[None]									
<b>CF10300 Operational Cash Flow</b>	[None]	[None]		-18		-18	-19	-19	0		-19
<b>CF10310 Tax paid</b>	[None]	[None]		-1		-1	-1	-1			-1
60901 Corporate Income Tax	[None]	[None]	+	-1		-1	-1	-1			-1
<b>CF10320 Net cost of financial debt paid</b>	[None]	[None]									
<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]		0		0	0	0			0
CF10362 Other OOI (cash)	[None]	[None]		0		0	0	0			0
68334 Other oper income related expenses	[None]	[None]	+	0		0	0	0			0
CF10363 Other financials (cash)	[None]	[None]		0		0	0	0			0
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	0		0	0	0			0
CF10364 Net long-term investments	[None]	[None]									
CF10365 Profit sharing amounts	[None]	[None]									
<b>CF10400 Contributive Cash Flow (CCF)</b>	[None]	[None]		-19		-19	-20	-20	0		-20
<b>CF10410 Intercompany Working Capital (ICW)</b>	[None]	[None]							0		0
272L Link acct for BFR_short term	MVT	[None]	-						0		0
<b>CF10420 GSA &amp; TMF</b>	[None]	[None]									
<b>CF10430 Offshore netting billing</b>	[None]	[None]									
<b>CF10500 Free Cash Flow (FCF)</b>	[None]	[None]		-19		-19	-20	-20	-		-20
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]		-19		-19	-20	-20	-		-20
<b>NDOPE - Opening net cash (debt)</b>				186	-	186	199	199	-	-	199
NDOPE - Opening net cash (debt)	OPE	[None]	-	-186		-186	-199	-199	-	-	-199
<b>Change in net debt (calculated)</b>				-19	-	-19	-20	-20	-	-	-20
<b>NDTEXT - Foreign exchange rate fluctuation on net cash (debt)</b>				-	-	-	1	1	-	-	1
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)	F_CF5	[None]	-				-1	-1	-	-	-1
<b>NDTCLO - Closing cash (debt)</b>				167	-	167	180	180	-	-	180
NDTCLO - Closing cash (debt)	CLO	[None]	-	-167		-167	-180	-180	-	-	-180
<b>Cash flow unbalancing (calculated vs cash flow)</b>				0	-	0	0	0	-	-	0