

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

ST\_AO.EB53 Eviden Technology Services Limited Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
7000 Sales of Services	235 470		235 470	274 942	274 942	(91 595)	183 347		183 347
70003 Sales of Hardware	2 133		2 133	2 490	2 490		2 490		2 490
70007 Pass Through Sales Revenues	97		97	113	113		113		113
70008 Extra Sales	2		2	2	2	(2)			
70014 Resale of Services	(282)		(282)	(329)	(329)		(329)		(329)
70015 Sales of own Hardware	3 008		3 008	3 513	3 513		3 513		3 513
<b>REVENUE</b>	<b>240 428</b>		<b>240 428</b>	<b>280 731</b>	<b>280 731</b>	<b>(91 598)</b>	<b>189 134</b>		<b>189 134</b>
60101D Wages and Salaries - D	(76 986)		(76 986)	(89 892)	(89 892)	418	(89 474)		(89 474)
60101I Wages & Salaries - I	(14 449)		(14 449)	(16 871)	(16 871)	(216)	(17 087)		(17 087)
60102D Bonus score card - D	(6 735)		(6 735)	(7 864)	(7 864)		(7 864)		(7 864)
60102I Bonus score card - I	(795)		(795)	(929)	(929)		(929)		(929)
60112D Other incentive wages (discretionary) - D	(1)		(1)	(1)	(1)		(1)		(1)
60103D Social Expenses other than DC Plans - D	(11 152)		(11 152)	(13 021)	(13 021)		(13 021)		(13 021)
60103I Social Exp other than DC plans - I	(2 427)		(2 427)	(2 834)	(2 834)		(2 834)		(2 834)
60108D DC plans other than pension (death, disability & medical) - D	(1 899)		(1 899)	(2 217)	(2 217)		(2 217)		(2 217)
60108I DC plans other than pension (death, disability & medical) - I	(223)		(223)	(260)	(260)		(260)		(260)
60110D DC pension plans other (state & mandatory)-D	(6 003)		(6 003)	(7 010)	(7 010)		(7 010)		(7 010)
60110I DC pension plans other (state & mandatory)-I	(1 347)		(1 347)	(1 573)	(1 573)		(1 573)		(1 573)
60117D Social expenses on bonus scorecard & oth. Inc. D	(494)		(494)	(577)	(577)		(577)		(577)
60117I Social expenses on bonus scorecard & oth. Inc. I	(111)		(111)	(130)	(130)		(130)		(130)
60116D Op Expenses Reallocated - Staff Costs -D	3 294		3 294	3 846	3 846	(264)	3 582		3 582
60116I Op Expenses Reallocated - Staff Costs - I	2 982		2 982	3 482	3 482	(429)	3 053		3 053
60121D Commissions (on sales) - D	(48)		(48)	(56)	(56)		(56)		(56)
60121I Commissions (on sales) - I	(1 201)		(1 201)	(1 402)	(1 402)		(1 402)		(1 402)
60122D Termination payments - D	(1 395)		(1 395)	(1 628)	(1 628)		(1 628)		(1 628)
60122I Termination payments - I	(1 693)		(1 693)	(1 976)	(1 976)		(1 976)		(1 976)
60123D Overtime - D	(471)		(471)	(550)	(550)		(550)		(550)
60123I Overtime - I	(1)		(1)	(2)	(2)		(2)		(2)
60111D Company Cars - D	(3 799)		(3 799)	(4 435)	(4 435)		(4 435)		(4 435)
60111I Company Cars - I	(794)		(794)	(927)	(927)		(927)		(927)
<b>WSA WAGES AND SALARIES</b>	<b>(125 748)</b>		<b>(125 748)</b>	<b>(146 827)</b>	<b>(146 827)</b>	<b>(491)</b>	<b>(147 318)</b>		<b>(147 318)</b>
<b>SSCH PENSIONS COSTS</b>									
60114D Staff Training Costs - D	(290)		(290)	(339)	(339)	232	(107)		(107)
60114I Staff Training Costs - I	(295)		(295)	(344)	(344)	342	(3)		(3)
<b>TPS TAX, TRAINING, PROFIT SHARING</b>	<b>(585)</b>		<b>(585)</b>	<b>(683)</b>	<b>(683)</b>	<b>574</b>	<b>(109)</b>		<b>(109)</b>
<b>NCPPE NET CHARGE TO PROVISIONS</b>									
<b>PERSONNEL EXPENSES</b>	<b>(126 333)</b>		<b>(126 333)</b>	<b>(147 510)</b>	<b>(147 510)</b>	<b>83</b>	<b>(147 427)</b>		<b>(147 427)</b>
60001 Hardware - Purchases for Selling	(2 658)		(2 658)	(3 104)	(3 104)	2 953	(151)		(151)
60003 Software - Purchases for Selling	(2 159)		(2 159)	(2 521)	(2 521)	605	(1 917)		(1 917)
60014 Variation of finished goods inventories	54		54	63	63	339	402		402
CACOGS Contra-account COGS						(339)	(339)		(339)
<b>PURCHASE FOR SELLING AND ROYALTIES</b>	<b>(4 763)</b>		<b>(4 763)</b>	<b>(5 562)</b>	<b>(5 562)</b>	<b>3 557</b>	<b>(2 004)</b>		<b>(2 004)</b>
60012 Variation of spare parts inventories	(1 014)		(1 014)	(1 183)	(1 183)	882	(301)		(301)
CAINV Contra-account Inventory						(882)	(882)		(882)
<b>Variation of Inventory</b>	<b>(1 014)</b>		<b>(1 014)</b>	<b>(1 183)</b>	<b>(1 183)</b>		<b>(1 183)</b>		<b>(1 183)</b>
60136D Subcontractors (Time & Material)-D	(71 883)		(71 883)	(83 932)	(83 932)	26 619	(57 313)		(57 313)
60136I Subcontractors (Time and Material) - I	(718)		(718)	(839)	(839)	848	10		10
60141D Subcontractors (Fixed Price)-D	(4 235)		(4 235)	(4 945)	(4 945)	194	(4 751)		(4 751)
60141I Subcontractors (Fixed Price) - I	(116)		(116)	(135)	(135)	107	(28)		(28)
60151D Outsourced Services - D	(4 831)		(4 831)	(5 641)	(5 641)	3 956	(1 685)		(1 685)
60151I Outsourced Services - I	(854)		(854)	(997)	(997)	1 172	175		175
60154D Global Recharges - D	(4 489)		(4 489)	(5 242)	(5 242)	5 242			
<b>SUBCONTRACTED SERVICES - OUTSOURCED SERVICES</b>	<b>(87 127)</b>		<b>(87 127)</b>	<b>(101 732)</b>	<b>(101 732)</b>	<b>38 139</b>	<b>(63 593)</b>		<b>(63 593)</b>
60194D Other Real Estate Costs - D	3 385		3 385	3 952	3 952		3 952		3 952
60194I Other Real Estate Costs - I	(25)		(25)	(29)	(29)		(29)		(29)
<b>PREMISES COSTS</b>	<b>3 360</b>		<b>3 360</b>	<b>3 924</b>	<b>3 924</b>		<b>3 924</b>		<b>3 924</b>
60181D Maintenance Costs - D	(5 672)		(5 672)	(6 623)	(6 623)	4 641	(1 982)		(1 982)
60181I Maintenance Costs - I	(20)		(20)	(24)	(24)		(24)		(24)
60192D Other IT Related Costs - D	(6 900)		(6 900)	(8 057)	(8 057)	7 505	(552)		(552)
60192I Other IT Related Costs - I	53		53	62	62	(2)	60		60
60161D Rent- D	(7 493)		(7 493)	(8 749)	(8 749)	3 853	(4 897)		(4 897)
60161I Rent - I	2 964		2 964	3 461	3 461	767	4 228		4 228
60261 Reversal Rent (IFRS16)	265		265	310	310		310		310
60163D IT Equipment Lease- D	(58)		(58)	(68)	(68)	68			
60163I IT Equipment Lease- I	0		0	0	0		0		0
60164D Software Licenses- D	(5 920)		(5 920)	(6 912)	(6 912)	1 030	(5 883)		(5 883)
60164I Software Licenses- I	(17)		(17)	(20)	(20)		(20)		(20)
<b>MPR MEANS OF PRODUCTION</b>	<b>(22 800)</b>		<b>(22 800)</b>	<b>(26 622)</b>	<b>(26 622)</b>	<b>17 862</b>	<b>(8 760)</b>		<b>(8 760)</b>
60171D Telecommunication Costs - D	(6)		(6)	(7)	(7)		(7)		(7)
60171I Telecommunication Costs - I	(6)		(6)	(7)	(7)		(7)		(7)
<b>TELECOMMUNICATIONS</b>	<b>(12)</b>		<b>(12)</b>	<b>(13)</b>	<b>(13)</b>		<b>(13)</b>		<b>(13)</b>
60131D Travelling Expenses - D	(870)		(870)	(1 016)	(1 016)	172	(844)		(844)
60131I Travelling Expenses - I	(675)		(675)	(789)	(789)	22	(766)		(766)
<b>TRAVELLING EXPENSES</b>	<b>(1 545)</b>		<b>(1 545)</b>	<b>(1 804)</b>	<b>(1 804)</b>	<b>194</b>	<b>(1 610)</b>		<b>(1 610)</b>
60196D Other Taxes and Similar Expenses - D	175		175	204	204		204		204
60196I Other Taxes and Similar Expenses - I	(15)		(15)	(17)	(17)		(17)		(17)
<b>TAXES, OTHER THAN CORPORATE INCOME TAX</b>	<b>161</b>		<b>161</b>	<b>187</b>	<b>187</b>		<b>187</b>		<b>187</b>
<b>GAINS AND LOSSES ON DISP OF T&amp;I ASSETS</b>									
60167D Company Cars Leases-D	(102)		(102)	(119)	(119)	42	(77)		(77)
60167I Company Cars Leases-I	(12)		(12)	(14)	(14)	1	(13)		(13)
60191D Insurance Premiums (excl car related) - D	(2 392)		(2 392)	(2 793)	(2 793)	1 671	(1 122)		(1 122)

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601911 Insurance Premiums (excl car related) - I	(66)		(66)	(77)	(77)	227	151		151
60195D Other External Expenses - D	(156)		(156)	(182)	(182)		(182)		(182)
601951 Other External Expenses - I	(24)		(24)	(28)	(28)		(28)		(28)
60205D Other External Income - D	112		112	131	131	(131)			
60211D Staff recruitment fees - D	4		4	5	5		5		5
602111 Staff recruitment fees - I	(3)		(3)	(4)	(4)		(4)		(4)
60212 Auditors' Fees	(325)		(325)	(380)	(380)		(380)		(380)
60221 Country Overheads Received & invoiced	7		7	8	8	(8)			
70012 Capitalized Production	474		474	554	554		554		554
70231 Indirect IC Re invoicing (excluding Global Structure)	2 703		2 703	3 156	3 156	(3 157)	(1)		(1)
60213D Other Professional Fees - D	(1 490)		(1 490)	(1 739)	(1 739)		(1 746)		(1 746)
602131 Other Professional Fees - I	(337)		(337)	(394)	(394)	1 818	1 424		1 424
60201D Communication & Marketing costs - D	(222)		(222)	(259)	(259)	(44)	(304)		(304)
602011 Communication & Marketing costs - I	(94)		(94)	(110)	(110)		(110)		(110)
60193D Trade Receivables Written off - D	13		13	15	15		15		15
60210 Right of use – written off	2		2	3	3		3		3
60300 Global Structure Recharge	(2 140)		(2 140)	(2 499)	(2 499)	2 499			
<b>OTHER OPERATING EXPENSES</b>	<b>(4 048)</b>		<b>(4 048)</b>	<b>(4 726)</b>	<b>(4 726)</b>	<b>2 910</b>	<b>(1 816)</b>		<b>(1 816)</b>
68146D Tang Assets : Deprec & Impairment - D	(113)		(113)	(132)	(132)		(132)		(132)
681461 Tang Assets - Deprec & Impairment - I	(22)		(22)	(26)	(26)		(26)		(26)
68178 Transition costs Amort/Impairment	(1 505)		(1 505)	(1 758)	(1 758)		(1 758)		(1 758)
68148D Intangible assets - Amort & Impair - D	(379)		(379)	(443)	(443)		(443)		(443)
68150 Depreciations and impairment right of use	(198)		(198)	(231)	(231)		(231)		(231)
<b>NET DEPRECIATION OF T&amp;I ASSETS</b>	<b>(2 218)</b>		<b>(2 218)</b>	<b>(2 589)</b>	<b>(2 589)</b>		<b>(2 589)</b>		<b>(2 589)</b>
68177D Allowances for current operating assets - D	(692)		(692)	(808)	(808)		(808)		(808)
<b>NET DEPRECIATION OF CURRENT ASSETS</b>	<b>(692)</b>		<b>(692)</b>	<b>(808)</b>	<b>(808)</b>		<b>(808)</b>		<b>(808)</b>
78176D Rel.of provisions for loss & conteng. - D	0		0	0	0		0		0
<b>NET CHARGE TO PROVISIONS FOR L&amp;C</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>
6LEXPD Contra-account Direct						45 014	45 014		45 014
<b>OPERATING EXPENSES</b>	<b>(120 696)</b>		<b>(120 696)</b>	<b>(140 928)</b>	<b>(140 928)</b>	<b>107 677</b>	<b>(33 251)</b>		<b>(33 251)</b>
6LEXP Contra-account for operating inc&exp						(16 162)	(16 162)		(16 162)
<b>OPERATING MARGIN</b>	<b>(6 600)</b>		<b>(6 600)</b>	<b>(7 707)</b>	<b>(7 707)</b>		<b>(7 707)</b>		<b>(7 707)</b>
<b>CAPITAL G&amp;L ON DISPOSAL OF ASSETS</b>									
<b>IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS</b>									
6LEXC Extraordinary contra account						(2 045)	(2 045)		(2 045)
68331 Operating income related provision	(5 885)		(5 885)	(6 872)	(6 872)	0	(6 872)		(6 872)
78331 Release of oper income related prov	3 630		3 630	4 238	4 238		4 238		4 238
68334 Other oper income related expenses	(14 988)		(14 988)	(17 501)	(17 501)	2 045	(15 456)		(15 456)
<b>NET PROFIT(CHARGE)</b>	<b>(17 244)</b>		<b>(17 244)</b>	<b>(20 134)</b>	<b>(20 134)</b>		<b>(20 134)</b>		<b>(20 134)</b>
<b>STOCK OPTIONS</b>									
<b>OTHER OPERATING INCOME AND EXPENSES</b>	<b>(17 244)</b>		<b>(17 244)</b>	<b>(20 134)</b>	<b>(20 134)</b>		<b>(20 134)</b>		<b>(20 134)</b>
<b>OPERATING INCOME</b>	<b>(23 844)</b>		<b>(23 844)</b>	<b>(27 841)</b>	<b>(27 841)</b>		<b>(27 841)</b>		<b>(27 841)</b>
60251 Group Overhead - Brand Name Atos Origin	(980)		(980)	(1 144)	(1 144)	1 144			
60252 Group Overhead - Structure Costs & GSA	(1 705)		(1 705)	(1 990)	(1 990)	1 990			
6LGOVH Group Overhead - Intercor Contra Acc						(3 135)	(3 135)		(3 135)
<b>AGT ALLOCATION OF GSA AND TM FEES</b>	<b>(2 685)</b>		<b>(2 685)</b>	<b>(3 135)</b>	<b>(3 135)</b>		<b>(3 135)</b>		<b>(3 135)</b>
60361 Offshore netting billing	6 444		6 444	7 524	7 524		7 524		7 524
<b>ONB OFFSHORE NETTING BILLING</b>	<b>6 444</b>		<b>6 444</b>	<b>7 524</b>	<b>7 524</b>		<b>7 524</b>		<b>7 524</b>
60403 Inter. exp/Bank overdraft - Cash Pooling	(152)		(152)	(177)	(177)		(177)		(177)
70403 Int income on Cash at Bank-Cash Pooling	48		48	56	56		56		56
60411 Financial interests on lease liability Real estate	(70)		(70)	(81)	(81)		(81)		(81)
<b>GCFD GROSS COST OF FINANCIAL DEBT</b>	<b>(173)</b>		<b>(173)</b>	<b>(202)</b>	<b>(202)</b>		<b>(202)</b>		<b>(202)</b>
<b>GLDC GAINS &amp; LOSSES ON DISPOSALS OF CASH EQUIVALENT</b>									
<b>NET COST OF FINANCIAL DEBT</b>	<b>(173)</b>		<b>(173)</b>	<b>(202)</b>	<b>(202)</b>		<b>(202)</b>		<b>(202)</b>
<b>Other financial income</b>									
<b>Other financial expense</b>									
70423 Other foreign exchange Gains	567		567	663	663		663		663
60423 Other foreign exchange Losses	(469)		(469)	(548)	(548)		(548)		(548)
<b>FOREIGN EXCHANGE EXPENSES,INCOME &amp; HEDGE</b>	<b>98</b>		<b>98</b>	<b>115</b>	<b>115</b>		<b>115</b>		<b>115</b>
<b>DFEX DISCOUNTING FINANCIAL EXPENSES</b>									
<b>OTHER FINANCIAL INCOME AND EXPENSES</b>	<b>98</b>		<b>98</b>	<b>115</b>	<b>115</b>		<b>115</b>		<b>115</b>
<b>6LFIN Contra-account : Financial operations</b>									
<b>NET FINANCIAL INCOME</b>	<b>(75)</b>		<b>(75)</b>	<b>(88)</b>	<b>(88)</b>		<b>(88)</b>		<b>(88)</b>
<b>INCOME BEFORE TAX</b>	<b>(20 160)</b>		<b>(20 160)</b>	<b>(23 540)</b>	<b>(23 540)</b>		<b>(23 540)</b>		<b>(23 540)</b>
<b>DISCONTINUED OPERATIONS</b>									
60903 Withholding Taxes	(14)		(14)	(17)	(17)		(17)		(17)
<b>CURRENT TAXES</b>	<b>(14)</b>		<b>(14)</b>	<b>(17)</b>	<b>(17)</b>		<b>(17)</b>		<b>(17)</b>
60911 Deferred tax	(333)		(333)	(389)	(389)		(389)		(389)
60913 Unrecognized deferred tax assets - Current year	(832)		(832)	(971)	(971)		(971)		(971)
60915 Deferred Tax - Prior years	(5 334)	47	(5 287)	(6 173)	(6 173)		(6 173)		(6 173)
60916 Unrecognized deferred tax assets - Prior years	6 457		6 457	7 539	7 539		7 539		7 539
<b>DEFERRED TAXES</b>	<b>(42)</b>	<b>47</b>	<b>5</b>	<b>6</b>	<b>6</b>		<b>6</b>		<b>6</b>
<b>TAX EXPENSES</b>	<b>(56)</b>	<b>47</b>	<b>(9)</b>	<b>(11)</b>	<b>(11)</b>		<b>(11)</b>		<b>(11)</b>

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SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
<b>NET INCOME</b>	<b>(20 217)</b>	<b>47</b>	<b>(20 170)</b>	<b>(23 551)</b>	<b>(23 551)</b>		<b>(23 551)</b>		<b>(23 551)</b>
MINORITY INTERESTS									
<b>NET INCOME GROUP SHARE</b>	<b>(20 217)</b>	<b>47</b>	<b>(20 170)</b>	<b>(23 551)</b>	<b>(23 551)</b>		<b>(23 551)</b>		<b>(23 551)</b>



2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.E561 Eviden Consulting Canarias SA Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>3 300</b>	<b>(3)</b>	<b>3 297</b>	<b>3 297</b>	<b>3 297</b>	<b>(425)</b>	<b>2 872</b>		<b>2 872</b>
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>									
42010 Provisions for losses and contingencies - Non-current	9		9	9	9		9		9
<b>L42000 NON CURRENT PROVISIONS</b>	<b>9</b>		<b>9</b>	<b>9</b>	<b>9</b>		<b>9</b>		<b>9</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									
47012 Lease liability IT equipment - Non-current									
47013 Lease liability Company cars - Non-current									
47010 Lease liability Others - Non-current									
<b>L47000 NON CURRENT LEASE Liability</b>									
<b>L46000 OTHER NON CURRENT LIABILITIES</b>									
<b>L40000 NON CURRENT LIABILITIES</b>	<b>9</b>		<b>9</b>	<b>9</b>	<b>9</b>		<b>9</b>		<b>9</b>
51010 Trade Payables	177		177	177	177	(115)	62		62
51020 Trade Payables - Invoic not yet received	20		20	20	20	(10)	10		10
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>	<b>198</b>		<b>198</b>	<b>198</b>	<b>198</b>	<b>(125)</b>	<b>72</b>		<b>72</b>
52010 Corp Income Tax & Accrued Income Tax	71		71	71	71		71		71
<b>L52000 CURRENT TAX</b>	<b>71</b>		<b>71</b>	<b>71</b>	<b>71</b>		<b>71</b>		<b>71</b>
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>									
<b>L57000 Accrued interests ? lease</b>									
55030 Employee Payables & Accrued Expenses	7		7	7	7		7		7
55035 Employee Payables - Bonus score card	26		26	26	26		26		26
55040 Social Charges, Welfare Liabilities	39		39	39	39		39		39
55050 State - VAT Payable	12		12	12	12		12		12
55100 Other Current Liabilities	123		123	123	123	(121)	2		2
55110 Deferred Income	1		1	1	1		1		1
<b>L55000 OTHER CURRENT LIABILITIES</b>	<b>206</b>		<b>206</b>	<b>206</b>	<b>206</b>	<b>(121)</b>	<b>85</b>		<b>85</b>
<b>L58000 CURRENT PROVISIONS</b>									
<b>L57500 CURRENT LEASE Liability</b>									
<b>L50000 CURRENT LIABILITIES</b>	<b>475</b>		<b>475</b>	<b>475</b>	<b>475</b>	<b>(247)</b>	<b>228</b>		<b>228</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>3 784</b>	<b>(3)</b>	<b>3 781</b>	<b>3 781</b>	<b>3 781</b>	<b>(672)</b>	<b>3 109</b>		<b>3 109</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.E561 Eviden Consulting Canarias SA Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	REC	CLO
13115 Hardware		109							109
13116 Furniture and equipment		1							1
A13100 TANGIBLE ASSETS - GROSS		110							110
13815 Depreciation of Hardware	0	(70)				(25)			(95)
13816 Deprec of Furniture & equipment		(1)				0			(1)
A13800 TANGIBLE ASSETS - DEPREE	0	(71)				(25)			(96)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>39</b>				<b>(25)</b>			<b>14</b>
16010 Deferred Tax - Temporary Differences		5				3	(5)		3
<b>A16000 DEFERRED TAX ASSETS</b>		<b>5</b>				<b>3</b>	<b>(5)</b>		<b>3</b>
<b>A10000 NON CURRENT ASSETS</b>	<b>0</b>	<b>44</b>				<b>(22)</b>	<b>(5)</b>		<b>16</b>
21110 Work-in-Progress (Goods and services)		57			63				120
21130 Trade Receivables		627			(309)				317
21140 Trade Receiv - Invoices to be issued		7			147				154
21930 Allowance on trade receivables	0	(59)					59		
<b>A21000 TRADE RECEIVABLES - NET</b>	<b>0</b>	<b>632</b>			<b>(99)</b>		<b>59</b>		<b>592</b>
22010 Income Tax-Rec Reimburs Tax Credits					43				43
<b>A22000 CURRENT TAX ASSETS</b>					<b>43</b>				<b>43</b>
23131 Advance payment		1			(1)				0
23132 State - VAT Receivables		0			0				0
23133 Other Receivables & Current Assets		67			141				208
23138 Prepaid Expenses		0			6				6
A23030 OTHER RECEIVABLES - NET		68			146				214
<b>A23000 OTHER CURRENT ASSETS</b>		<b>68</b>			<b>146</b>				<b>214</b>
23141 Accrued Interests						20			20
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>						<b>20</b>			<b>20</b>
26011 Intercompany current accounts assets		2 713			185				2 898
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>2 713</b>			<b>185</b>				<b>2 898</b>
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>3 413</b>			<b>276</b>	<b>20</b>	<b>59</b>		<b>3 767</b>
<b>A00000 TOTAL ASSETS</b>	<b>0</b>	<b>3 457</b>			<b>276</b>	<b>(3)</b>	<b>54</b>		<b>3 784</b>
31110 Share Capital		231							231
31210 Additional Paid in Capital		110							110
31330 Legal Reserves		46							46
31340 Other Reserves		1 684							1 684
31350 Retained Earnings	0	(106)	807						701
31510 Net Income For The Period		807	(807)	528					528
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>2 773</b>		<b>528</b>					<b>3 300</b>
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>2 773</b>		<b>528</b>					<b>3 300</b>
42010 Provisions for losses and contingencies - Non-current		2				7	0		9
<b>L42000 NON CURRENT PROVISIONS</b>		<b>2</b>				<b>7</b>	<b>0</b>		<b>9</b>
<b>L40000 NON CURRENT LIABILITIES</b>		<b>2</b>				<b>7</b>	<b>0</b>		<b>9</b>
51010 Trade Payables		483			(306)				177
51020 Trade Payables - Invoic not yet received		129			(109)				20
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>		<b>612</b>			<b>(414)</b>				<b>198</b>
52010 Corp Income Tax & Accrued Income Tax		(50)			120				71
<b>L52000 CURRENT TAX</b>		<b>(50)</b>			<b>120</b>				<b>71</b>

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

ST\_AO.E561 Eviden Consulting Canarias SA Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	REC	CLO
55020 Trade Receivables-credit notes									
55030 Employee Payables & Accrued Expenses		4			2				7
55035 Employee Payables - Bonus score card		26			0				26
55040 Social Charges, Welfare Liabilities		14			24				39
55050 State - VAT Payable		14			(3)				12
55100 Other Current Liabilities		121			2				123
55110 Deferred Income		(61)			62				1
<b>L55000 OTHER CURRENT LIABILITIES</b>		<b>119</b>			<b>87</b>				<b>206</b>
<b>L50000 CURRENT LIABILITIES</b>		<b>682</b>			<b>(207)</b>				<b>475</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>0</b>	<b>3 456</b>		<b>528</b>	<b>(207)</b>	<b>7</b>	<b>0</b>		<b>3 784</b>
<b>ASSETS - LIABILITIES</b>	<b>0</b>	<b>1</b>		<b>(528)</b>	<b>483</b>	<b>(10)</b>	<b>54</b>		<b>0</b>

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

ST\_AO.E561 Eviden Consulting Canarias SA Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	REC	CLO
<b>A11000 GOODWILL - NET</b>									
<b>A12000 INTANGIBLE ASSETS</b>									
13115 Hardware		109							109
13116 Furniture and equipment		1							1
A13100 TANGIBLE ASSETS - GROSS		110							110
13815 Depreciation of Hardware	0	(70)				(25)			(95)
13816 Deprec of Furniture & equipment		(1)				0			(1)
A13800 TANGIBLE ASSETS - DEPRE	0	(71)				(25)			(96)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>39</b>				<b>(25)</b>			<b>14</b>
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>									
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>									
<b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>									
16010 Deferred Tax - Temporary Differences		5				3	(5)		3
16910 Unrecognised Deferred Tax - Temporary Differences						(3)			(3)
<b>A16000 DEFERRED TAX ASSETS</b>		<b>5</b>				<b>0</b>	<b>(5)</b>		
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>									
<b>A18000 OTHER NON CURRENT ASSETS</b>									
<b>A10000 NON CURRENT ASSETS</b>	<b>0</b>	<b>44</b>				<b>(25)</b>	<b>(5)</b>		<b>14</b>
21110 Work-in-Progress (Goods and services)		57			63				120
21130 Trade Receivables		627			(309)				317
21140 Trade Receiv - Invoices to be issued		7			147				154
21930 Allowance on trade receivables	0	(59)					59		
<b>A21000 TRADE RECEIVABLES - NET</b>	<b>0</b>	<b>632</b>			<b>(99)</b>		<b>59</b>		<b>592</b>
22010 Income Tax-Rec Reimburs Tax Credits					43				43
<b>A22000 CURRENT TAX ASSETS</b>					<b>43</b>				<b>43</b>
23131 Advance payment		1			(1)				0
23132 State - VAT Receivables		0			0				0
23133 Other Receivables & Current Assets		67			141				208
23138 Prepaid Expenses		0			6				6
A23030 OTHER RECEIVABLES - NET		68			146				214
<b>A23000 OTHER CURRENT ASSETS</b>		<b>68</b>			<b>146</b>				<b>214</b>
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>									
23141 Accrued Interests						20			20
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>						<b>20</b>			<b>20</b>
26011 Intercompany current accounts assets		2 713			185				2 898
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>2 713</b>			<b>185</b>				<b>2 898</b>
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>									
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>3 413</b>			<b>276</b>	<b>20</b>	<b>59</b>		<b>3 767</b>
<b>A00000 TOTAL ASSETS</b>	<b>0</b>	<b>3 457</b>			<b>276</b>	<b>(5)</b>	<b>54</b>		<b>3 781</b>
31110 Share Capital		231							231
31210 Additional Paid in Capital		110							110
31330 Legal Reserves		46							46
31340 Other Reserves		1 684							1 684
31350 Retained Earnings	0	(106)	807						701
31510 Net Income For The Period		807	(807)	525					525
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>2 773</b>		<b>525</b>					<b>3 297</b>
<b>L32000 MINORITY INTEREST</b>									
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>2 773</b>		<b>525</b>					<b>3 297</b>
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>									
42010 Provisions for losses and contingencies - Non-current		2				7	0		9
<b>L42000 NON CURRENT PROVISIONS</b>		<b>2</b>				<b>7</b>	<b>0</b>		<b>9</b>
<b>L43000 LONG TERM BORROWINGS</b>									
<b>L44000 DEFERRED TAX LIABILITIES</b>									

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

ST\_AO.E561 Eviden Consulting Canarias SA Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	REC	CLO
<b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>									
<b>L46000 OTHER NON CURRENT LIABILITIES</b>									
47011 Lease liability Real estate - Non-current									
47012 Lease liability IT equipment - Non-current									
47013 Lease liability Company cars - Non-current									
47010 Lease liability Others - Non-current									
<b>L47000 NON CURRENT LEASE Liability</b>									
<b>L40000 NON CURRENT LIABILITIES</b>		<b>2</b>				<b>7</b>	<b>0</b>		<b>9</b>
51010 Trade Payables		483			(306)				177
51020 Trade Payables - Invoice not yet received		129			(109)				20
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>		<b>612</b>			<b>(414)</b>				<b>198</b>
52010 Corp Income Tax & Accrued Income Tax		(50)			120				71
<b>L52000 CURRENT TAX</b>		<b>(50)</b>			<b>120</b>				<b>71</b>
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>									
<b>L54000 CURRENT PORTION OF BORROWINGS</b>									
55020 Trade Receivables-credit notes									
55030 Employee Payables & Accrued Expenses		4			2				7
55035 Employee Payables - Bonus score card		26			0				26
55040 Social Charges, Welfare Liabilities		14			24				39
55050 State - VAT Payable		14			(3)				12
55100 Other Current Liabilities		121			2				123
55110 Deferred Income		(61)			62				1
<b>L55000 OTHER CURRENT LIABILITIES</b>		<b>119</b>			<b>87</b>				<b>206</b>
<b>L57000 Accrued interests ? lease</b>									
<b>L58000 CURRENT PROVISIONS</b>									
<b>L57500 CURRENT LEASE Liability</b>									
<b>L50000 CURRENT LIABILITIES</b>		<b>682</b>			<b>(207)</b>				<b>475</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>0</b>	<b>3 456</b>		<b>525</b>	<b>(207)</b>	<b>7</b>	<b>0</b>		<b>3 781</b>
<b>ASSETS - LIABILITIES</b>	<b>0</b>	<b>1</b>		<b>(525)</b>	<b>483</b>	<b>(12)</b>	<b>54</b>		<b>0</b>

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

TOTAL

ST\_AO.E561 Eviden Consulting Canarias SA Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	REC	CHA	CLO
<b>A11000 GOODWILL - NET</b>										
<b>A12000 INTANGIBLE ASSETS</b>										
13115 Hardware		109								109
13116 Furniture and equipment		1								1
A13100 TANGIBLE ASSETS - GROSS		110								110
13815 Depreciation of Hardware	0	(70)				(25)				(95)
13816 Deprec of Furniture & equipment		(1)				0				(1)
A13800 TANGIBLE ASSETS - DEPRE	0	(71)				(25)				(96)
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>	<b>0</b>	<b>39</b>				<b>(25)</b>				<b>14</b>
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>										
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>										
15LP Link acct for investment elim-affiliates		(315)						(110)		(425)
<b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>		<b>(315)</b>						<b>(110)</b>		<b>(425)</b>
16010 Deferred Tax - Temporary Differences		5				3	(5)			3
16910 Unrecognised Deferred Tax - Temporary Differences						(3)				(3)
<b>A16000 DEFERRED TAX ASSETS</b>		<b>5</b>				<b>0</b>	<b>(5)</b>			
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>										
<b>A18000 OTHER NON CURRENT ASSETS</b>										
<b>A10000 NON CURRENT ASSETS</b>	<b>0</b>	<b>(272)</b>				<b>(25)</b>	<b>(5)</b>	<b>(110)</b>		<b>(411)</b>
21110 Work-in-Progress (Goods and services)		57			63					120
21130 Trade Receivables		569			(313)					256
21140 Trade Receiv - Invoices to be issued		7			147					154
21930 Allowance on trade receivables	0	(59)					59			
<b>A21000 TRADE RECEIVABLES - NET</b>	<b>0</b>	<b>574</b>			<b>(102)</b>		<b>59</b>			<b>531</b>
22010 Income Tax-Rec Reimburs Tax Credits					43					43
<b>A22000 CURRENT TAX ASSETS</b>					<b>43</b>					<b>43</b>
23131 Advance payment		1			(1)					0
23132 State - VAT Receivables		0			0					0
23133 Other Receivables & Current Assets		67			141					208
23138 Prepaid Expenses		0			6					6
A23030 OTHER RECEIVABLES - NET		68			146					214
<b>A23000 OTHER CURRENT ASSETS</b>		<b>68</b>			<b>146</b>					<b>214</b>
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>										
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>										
<b>A26000 CASH AND CASH EQUIVALENT</b>										
27L Link acct for DEBT_long term		2 713			185	20				2 918
272L Link acct for BFR_short term		(190)			5				0	(185)
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>		<b>2 523</b>			<b>190</b>	<b>20</b>			<b>0</b>	<b>2 733</b>
<b>A20000 CURRENT ASSETS</b>	<b>0</b>	<b>3 165</b>			<b>278</b>	<b>20</b>	<b>59</b>		<b>0</b>	<b>3 521</b>
<b>A00000 TOTAL ASSETS</b>	<b>0</b>	<b>2 893</b>			<b>278</b>	<b>(5)</b>	<b>54</b>	<b>(110)</b>	<b>0</b>	<b>3 109</b>
3130G Consolidated Reserves	0	1 650	807					(110)		2 347
3151G Net Income - Group part		807	(807)	525						525
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>2 457</b>		<b>525</b>				<b>(110)</b>		<b>2 872</b>
<b>L32000 MINORITY INTEREST</b>										
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>2 457</b>		<b>525</b>				<b>(110)</b>		<b>2 872</b>
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>										
42010 Provisions for losses and contingencies - Non-current		2				7	0			9
<b>L42000 NON CURRENT PROVISIONS</b>		<b>2</b>				<b>7</b>	<b>0</b>			<b>9</b>
<b>L43000 LONG TERM BORROWINGS</b>										
<b>L44000 DEFERRED TAX LIABILITIES</b>										
<b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>										
<b>L46000 OTHER NON CURRENT LIABILITIES</b>										
<b>L47000 NON CURRENT LEASE Liability</b>										
<b>L40000 NON CURRENT LIABILITIES</b>		<b>2</b>				<b>7</b>	<b>0</b>			<b>9</b>

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

TOTAL

ST\_AO.E561 Eviden Consulting Canarias SA Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	REC	CHA	CLO
51010 Trade Payables		406			(344)				0	62
51020 Trade Payables - Invoice not yet received		79			(69)					10
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>		<b>485</b>			<b>(413)</b>				<b>0</b>	<b>72</b>
52010 Corp Income Tax & Accrued Income Tax		(50)			120					71
<b>L52000 CURRENT TAX</b>		<b>(50)</b>			<b>120</b>					<b>71</b>
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>										
<b>L54000 CURRENT PORTION OF BORROWINGS</b>										
55030 Employee Payables & Accrued Expenses		4			2					7
55035 Employee Payables - Bonus score card		26			0					26
55040 Social Charges, Welfare Liabilities		14			24					39
55050 State - VAT Payable		14			(3)					12
55100 Other Current Liabilities					2					2
55110 Deferred Income		(61)			62					1
<b>L55000 OTHER CURRENT LIABILITIES</b>		<b>(2)</b>			<b>87</b>					<b>85</b>
<b>L57000 Accrued interests ? lease</b>										
<b>L58000 CURRENT PROVISIONS</b>										
<b>L57500 CURRENT LEASE Liability</b>										
<b>L50000 CURRENT LIABILITIES</b>		<b>433</b>			<b>(206)</b>				<b>0</b>	<b>228</b>
<b>L00000 TOTAL LIABILITIES</b>	<b>0</b>	<b>2 893</b>		<b>525</b>	<b>(206)</b>	<b>7</b>	<b>0</b>	<b>(110)</b>	<b>0</b>	<b>3 109</b>
<b>ASSETS - LIABILITIES</b>	<b>0</b>	<b>1</b>		<b>(525)</b>	<b>483</b>	<b>(12)</b>	<b>54</b>			<b>0</b>

## 2A07\_005S - SHAREHOLDERS EQUITY

ST\_AO.E561 Eviden Consulting Canarias SA Actuals December 2025

	ERR	OPE	APP	RES	REC	CLO
Share Capital		231				231
Additional Paid in Capital		110				110
Legal Reserves		46				46
Other Reserves		1 684				1 684
Retained Earnings	0	-106	807			701
Net Income For The Period		807	-807	528		528
<b>Total Shareholder's Equity</b>	<b>0</b>	<b>2 773</b>		<b>528</b>		<b>3 300</b>
Other - Permanent		-7				-7
Others adjustments (OLD)		7				7
Other - Central team conso				-3		-3
<b>Total Restatements - Total Local</b>				<b>-3</b>		<b>-3</b>
<b>Restated Shareholder's Equity</b>	<b>0</b>	<b>2 773</b>		<b>525</b>		<b>3 297</b>
Share Capital		231				231
Additional Paid in Capital		110				110
Legal Reserves		46				46
Other Reserves		1 684				1 684
Retained Earnings	0	-106	807			701
Net Income For The Period		807	-807	525		525
<b>Translated Shareholder's Equity</b>	<b>0</b>	<b>2 773</b>		<b>525</b>		<b>3 297</b>
Share Capital		231				231
Additional Paid in Capital		110				110
Legal Reserves		46				46
Other Reserves		1 684				1 684
Retained Earnings	0	-106	807			701
Net Income For The Period		807	-807	525		525
<b>Proportionnal Shareholder's Equity</b>	<b>0</b>	<b>2 773</b>		<b>525</b>		<b>3 297</b>
Elimination of investments		-315			-110	-425
Elimination of investments - E023 - Atos SA		110			-110	
Elimination of investments - E214 - Atos International BV		-110				-110
Elimination of investments - E560 - Atos Spain, S.A		-315				-315
<b>Total Elim Shareholder's Equity</b>		<b>-315</b>			<b>-110</b>	<b>-425</b>
Group Share	0	2 457		525	-110	2 872
<b>Consolidated Shareholder's Equity</b>	<b>0</b>	<b>2 457</b>		<b>525</b>	<b>-110</b>	<b>2 872</b>



BS07-ALLOW - Allowances on assets Comments

ST\_AO.E561 Eviden Consulting Canarias SA Actuals December 2025

				COMMENTS	ERR	OPE	DEC
E561_NA	Allowance on trade receivables	CURRENT	ATOS		58	-58	
			AEVENT1		58	-58	
		[B]	TOTAL		58	-58	
E561_NA	21930	[None]	[None]		0	-59	59
Blocking Diff [A]+[B]-[C]					58.39	0.50	-58.89

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

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			COMMENTS	PROVNAT	PROVNAT	PROVNAT	PROVNAT	RATIO_C	RATIO_NC
				OPE	INCOI	INC	CLO	CLO	CLO
E561_NA	CONTINGENCIES	AEVENT1		2			2		2
E561_NA	REORG_OI	AEVENT1			7	7	7	7	
<b>TOTAL PROVISION (L &amp; C) [A]</b>				<b>2</b>	<b>7</b>	<b>7</b>	<b>9</b>	<b>7</b>	<b>2</b>

## 2A10\_005S - NET DEBT

ST\_AO.E561 Eviden Consulting Canarias SA - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>NDT1110 NET INCOME - GROUP</b>	<b>RES</b>	<b>528</b>	<b>-3</b>	<b>525</b>	<b>525</b>	<b>525</b>	<b>-</b>	<b>-</b>	<b>525</b>
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	25		25	25	25	-	-	25
NDT1122 Net charge to operating provision	[None]	-59		-59	-59	-59	-	-	-59
NDT1124 Net charge to other operating provision	[None]	7		7	7	7	-	-	7
<b>NDT1120 TOTAL DEPRECIATION &amp; PROVISION</b>	<b>[None]</b>	<b>-27</b>		<b>-27</b>	<b>-27</b>	<b>-27</b>	<b>-</b>	<b>-</b>	<b>-27</b>
NDT1130 G/L on disposals of fixed assets	F_CF2						-	-	
NDT1150 Minority interests ans associates	[None]						-	-	
NDT1160 Financial instrument	[None]						-	-	
NDT1170 Financial interest	[None]	-79		-79	-79	-79	-	-	-79
NDT1180 Tax charge (incl deferred taxes)	[None]	73		73	73	73	-	-	73
<b>NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX</b>	<b>[None]</b>	<b>495</b>	<b>-3</b>	<b>492</b>	<b>492</b>	<b>492</b>	<b>-</b>	<b>-</b>	<b>492</b>
NDT1210	F_CF1	77		77	77	77	-	-	77
NDT1220	F_CF1	-71		-71	-71	-71	-	-	-71
NDT1200 Taxes paid	F_CF1	6		6	6	6	-	-	6
NDT1320 Change in current assets	F_CF2	-47		-47	-47	-47	3	-	-44
NDT1340 Change in current liabilities	MVT	-327		-327	-327	-327	2	-	-326
NDT1350 Link account	F_CF2						-5	-	-5
NDT1300 Change in working capital requirement	F_CF2	-375		-375	-375	-375	-	-	-375
<b>NDT1000 NET DEBT FROM (USED IN) OPERATING ACT</b>	<b>[None]</b>	<b>126</b>	<b>-3</b>	<b>124</b>	<b>124</b>	<b>124</b>	<b>-</b>	<b>-</b>	<b>124</b>
NDT2110 Purchase of intangible & tangible assets	[None]						-	-	
NDT2120 Proceeds from disposals of I/T assets	F_CF2						-	-	
<b>NDT2100 NET OPERATING INVESTMENTS</b>	<b>[None]</b>						<b>-</b>	<b>-</b>	
NDT2210 Amounts paid for acq and LT investmts	[None]						-	-	
NDT2232 Amounts to receive fr disposal finan inv	[None]						-	-	
NDT2230 Proceeds fr disposal of fin investmts	[None]						-	-	
<b>NDT2200 NET LONG TERM INVESTMENT</b>	<b>[None]</b>						<b>-</b>	<b>-</b>	
<b>NDT2000 NET DEBT FROM (USED IN) INVESTING ACT</b>	<b>[None]</b>						<b>-</b>	<b>-</b>	
NDT3100 Common stock issues	[None]						-	-	
NDT3600 Net interest paid (incl finance lease)	F_CF2	60		60	60	60	20	-	79
<b>NDT3000 NET DEBT FROM (USED IN) FINANCING ACT</b>	<b>[None]</b>	<b>60</b>		<b>60</b>	<b>60</b>	<b>60</b>	<b>20</b>	<b>-</b>	<b>79</b>
<b>NDT0000 INC (DEC) IN NET DEBT</b>	<b>[None]</b>	<b>186</b>	<b>-3</b>	<b>183</b>	<b>183</b>	<b>183</b>	<b>20</b>	<b>-</b>	<b>203</b>

## 2A10\_005S - NET DEBT

ST\_AO.E561 Eviden Consulting Canarias SA - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>NDTOPE Net Debt - Opening</b>	<b>OPE</b>	<b>-2 713</b>		<b>-2 713</b>	<b>-2 713</b>	<b>-2 713</b>	-	-	<b>-2 713</b>
NDTBOR News Borrowings	INC						-20	-	-20
NDTOTD Increase (Dec) in other debt	MVT	-185		-185	-185	-185	-	-	-185
<b>NDTCLO Net Debt - Closing</b>	<b>CLO</b>	<b>-2 898</b>		<b>-2 898</b>	<b>-2 898</b>	<b>-2 898</b>	<b>-20</b>	<b>-</b>	<b>-2 918</b>
Net Debt - Closing (calculated)		-2 898	-	-2 898	-2 898	-2 898	-20	-	-2 918
Variance		-	-	-	-	-	-	-	-
Check		0	-3	-2	-2	-2	-	-	-2

## 2A10 201S - OMDA Cash flow

ST\_AO.E561 Eviden Consulting Canarias SA - Actuals December 2025

	Custom1	Custom2	Sign	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>CF10100 Operating Margin</b>	[None]	[None]		608	-	608	608	608	-		608
R61000 OPERATING MARGIN	[None]	[None]	+	608	-	608	608	608	-		608
<b>CF10110 + Depreciation of fixed assets</b>	[None]	[None]		25		25	25	25			25
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-25		-25	-25	-25			-25
<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]		-59		-59	-59	-59			-59
78177D Release of allow on current operating assets - D	[None]	[None]	-	59		59	59	59			59
78117I Release of Prov on staff expenses - I	[None]	[None]	-	0		0	0	0			0
<b>CF10200 Operating Margin before Depreciation and Amortization (OMDA)</b>	[None]	[None]		574	-	574	574	574	-		574
<b>CF10210 Capital expenditures</b>	[None]	[None]									
<b>CF10220 Lease payments</b>	[None]	[None]									
<b>CF10230 Change in working capital requirement</b>	[None]	[None]		-375		-375	-375	-375	5		-370
CF10231 Change in current assets	[None]	[None]		-47		-47	-47	-47	3		-44
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	63		63	63	63			63
21130 Trade Receivables	MVT	[None]	-	-309		-309	-309	-309	-3		-313
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	147		147	147	147			147
23131 Advance payment	MVT	[None]	-	-1		-1	-1	-1			-1
23132 State - VAT Receivables	MVT	[None]	-	0		0	0	0			0
23133 Other Receivables & Current Assets	MVT	[None]	-	141		141	141	141			141
23138 Prepaid Expenses	MVT	[None]	-	6		6	6	6			6
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-327		-327	-327	-327	2		-326
51010 Trade Payables	MVT	[None]	+	-306		-306	-306	-306	-38		-344
55020 Trade Receivables-credit notes	MVT	[None]	+	-		-	-	-			-
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	2		2	2	2			2
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	24		24	24	24			24
55050 State - VAT Payable	MVT	[None]	+	-3		-3	-3	-3			-3
55100 Other Current Liabilities	MVT	[None]	+	2		2	2	2			2
55110 Deferred Income	MVT	[None]	+	62		62	62	62			62
55035 Employee Payables - Bonus score card	MVT	[None]	+	0		0	0	0			0
51020 Trade Payables - Invoice not yet received	MVT	[None]	+	-109		-109	-109	-109	40		-69
CF10234 Change in non current liabilities	[None]	[None]									
<b>CF10300 Operational Cash Flow</b>	[None]	[None]		199	-	199	199	199	5		204
<b>CF10310 Tax paid</b>	[None]	[None]		6		6	6	6			6
22010 Income Tax-Rec Reimburs Tax Credits	MVT	[None]	-	43		43	43	43			43
52010 Corp Income Tax & Accrued Income Tax	MVT	[None]	+	120		120	120	120			120
60901 Corporate Income Tax	[None]	[None]	+	-71		-71	-71	-71			-71
<b>CF10320 Net cost of financial debt paid</b>	[None]	[None]		79		79	79	79	-79		-
70402 Interests income on interco curr accts	[None]	[None]	+	79		79	79	79	-79		-
<b>CF10330 Reorganization in other operating income</b>	[None]	[None]		-20		-20	-20	-20			-20
68334 Other oper income related expenses	[None]	RS	+	-20		-20	-20	-20			-20
<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]		-11		-11	-11	-11	79		69
CF10362 Other OOI (cash)	[None]	[None]		-11		-11	-11	-11			-11
6LEXC Extraordinary contra account	[None]	AllCustom2	+						-11		-11
68334 Other oper income related expenses	[None]	[None]	+	-31		-31	-31	-31	11		-20
68334 Other oper income related expenses	[None]	RS	-	-20		-20	-20	-20			-20
CF10363 Other financials (cash)	[None]	[None]		1		1	1	1	79		80
6LFIN Contra-account : Financial operations	[None]	AllCustom2	+						79		79
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	1		1	1	1			1
CF10364 Net long-term investments	[None]	[None]									
CF10365 Profit sharing amounts	[None]	[None]									
<b>CF10400 Contributive Cash Flow (CCF)</b>	[None]	[None]		254	-	254	254	254	5		259
<b>CF10410 Intercompany Working Capital (ICW)</b>	[None]	[None]							-5		-5
272L Link acct for BFR_short term	MVT	[None]	-						5		5
<b>CF10420 GSA &amp; TMF</b>	[None]	[None]		-13		-13	-13	-13			-13
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	-13		-13	-13	-13			-13
<b>CF10430 Offshore netting billing</b>	[None]	[None]		11		11	11	11			11
60361 Offshore netting billing	[None]	[None]	+	11		11	11	11			11
<b>CF10500 Free Cash Flow (FCF)</b>	[None]	[None]		251	-	251	251	251			251
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]									

## 2A10 201S - OMDA Cash flow

ST\_AO.E561 Eviden Consulting Canarias SA - Actuals December 2025

	Custom1	Custom2	Sign	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10530 Share buy-back & liquidity contract	[None]	[None]									
<b>CF10600 Change in net cash (debt)</b>	[None]	[None]		251	-	251	251	251	-		251
<b>NDTOPE - Opening net cash (debt)</b>				2 713	-	2 713	2 713	2 713	-	-	2 713
NDTOPE - Opening net cash (debt)	OPE	[None]	-	-2 713		-2 713	-2 713	-2 713			-2 713
<b>Change in net debt (calculated)</b>				185	-	185	185	185	20		205
<b>NDTCLO - Closing cash (debt)</b>				2 898	-	2 898	2 898	2 898	20		2 918
NDTCLO - Closing cash (debt)	CLO	[None]	-	-2 898		-2 898	-2 898	-2 898	-20		-2 918
<b>Cash flow unbalancing (calculated vs cash flow)</b>				66	-	66	66	66	-20		46