

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
7000 Sales of Services	135 854		135 854	120 456	120 456	(51 322)	69 134		69 134
70003 Sales of Hardware	772		772	685	685	(161)	524		524
70007 Pass Through Sales Revenues	(865)		(865)	(767)	(767)		(767)		(767)
70008 Extra Sales	746		746	661	661	(14)	647		647
70014 Resale of Services	1 661		1 661	1 473	1 473		1 473		1 473
70015 Sales of own Hardware	13 874		13 874	12 302	12 302		12 302		12 302
REVENUE	152 042		152 042	134 810	134 810	(51 497)	83 313		83 313
60101D Wages and Salaries - D	(59 032)		(59 032)	(52 341)	(52 341)	(414)	(52 755)		(52 755)
60101I Wages & Salaries - I	(10 152)		(10 152)	(9 002)	(9 002)	(646)	(9 648)		(9 648)
60102D Bonus score card - D	(1 192)		(1 192)	(1 057)	(1 057)		(1 057)		(1 057)
60102I Bonus score card - I	(834)		(834)	(739)	(739)		(739)		(739)
60112D Other incentive wages (discretionary) - D	(139)		(139)	(123)	(123)		(123)		(123)
60112I Other incentive wages - I	302		302	267	267		267		267
60103D Social Expenses other than DC Plans - D	(10 527)		(10 527)	(9 334)	(9 334)	195	(9 139)		(9 139)
60103I Social Exp other than DC plans - I	(1 674)		(1 674)	(1 485)	(1 485)		(1 485)		(1 485)
60110I DC pension plans other (state & mandatory)-I	(18)		(18)	(16)	(16)		(16)		(16)
60121I Commissions (on sales) - I	(174)		(174)	(155)	(155)	91	(64)		(64)
60123D Overtime - D	(123)		(123)	(109)	(109)		(109)		(109)
60123I Overtime - I	(1)		(1)	(1)	(1)		(1)		(1)
WSA WAGES AND SALARIES	(83 564)		(83 564)	(74 093)	(74 093)	(775)	(74 868)		(74 868)
60105I Pension benefit payment - Unfunded DB plans - I	(508)		(508)	(451)	(451)		(451)		(451)
SSCH PENSIONS COSTS	(508)		(508)	(451)	(451)		(451)		(451)
60114D Staff Training Costs - D	(52)		(52)	(46)	(46)		(46)		(46)
60114I Staff Training Costs - I	(24)		(24)	(22)	(22)	22			
TPS TAX, TRAINING, PROFIT SHARING	(76)		(76)	(67)	(67)	22	(46)		(46)
78111I Release of pension provisions (OM) - DB and OLTB plans - I	508		508	451	451		451		451
NCPPE NET CHARGE TO PROVISIONS	508		508	451	451		451		451
PERSONNEL EXPENSES	(83 640)		(83 640)	(74 161)	(74 161)	(753)	(74 914)		(74 914)
6000I Hardware - Purchases for Selling	(255)		(255)	(226)	(226)	79	(148)		(148)
60003 Software - Purchases for Selling	(2 423)		(2 423)	(2 149)	(2 149)	1 313	(836)		(836)
60014 Variation of finished goods inventories	(2 746)		(2 746)	(2 435)	(2 435)	1 818	(617)		(617)
CACOGS Contra-account COGS						(1 818)	(1 818)		(1 818)
PURCHASE FOR SELLING AND ROYALTIES	(5 424)		(5 424)	(4 809)	(4 809)	1 391	(3 418)		(3 418)
60012 Variation of spare parts inventories	(87)		(87)	(77)	(77)	78	1		1
CAINV Contra-account Inventory						(78)	(78)		(78)
Variation of Inventory	(87)		(87)	(77)	(77)		(77)		(77)
60136D Subcontractors (Time & Material)-D	(33 899)		(33 899)	(30 057)	(30 057)	25 996	(4 062)		(4 062)
60136I Subcontractors (Time and Material) - I	(1 185)		(1 185)	(1 051)	(1 051)	1 093	42		42
60141D Subcontractors (Fixed Price)-D	(1 789)		(1 789)	(1 587)	(1 587)	1 568	(18)		(18)
60141I Subcontractors (Fixed Price) - I	(418)		(418)	(371)	(371)	153	(218)		(218)
60151D Outsourced Services - D	(4 130)		(4 130)	(3 662)	(3 662)	1 171	(2 491)		(2 491)
60151I Outsourced Services - I	(921)		(921)	(817)	(817)	1 762	945		945
60154D Global Recharges - D	(3 352)		(3 352)	(2 972)	(2 972)	2 972			
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(45 695)		(45 695)	(40 516)	(40 516)	34 715	(5 801)		(5 801)
60194D Other Real Estate Costs - D	(1)		(1)	(1)	(1)		(1)		(1)
60194I Other Real Estate Costs - I	(287)		(287)	(255)	(255)		(255)		(255)
PREMISES COSTS	(288)		(288)	(256)	(256)		(256)		(256)
60181D Maintenance Costs - D	(8 961)		(8 961)	(7 945)	(7 945)	5 028	(2 917)		(2 917)
60181I Maintenance Costs - I	(270)		(270)	(240)	(240)		(240)		(240)
60192D Other IT Related Costs - D	(455)		(455)	(404)	(404)	1 147	743		743
60192I Other IT Related Costs - I	0		0	0	0		0		0
60161D Rent- D	(6 424)		(6 424)	(5 696)	(5 696)		(5 696)		(5 696)
60161I Rent - I	(478)		(478)	(423)	(423)		(423)		(423)
6026I Reversal Rent (IFRS16)	501		501	444	444		444		444
60164D Software Licenses- D	(4 326)		(4 326)	(3 835)	(3 835)	(1 754)	(5 589)		(5 589)
60164I Software Licenses- I	(291)		(291)	(258)	(258)	23	(235)		(235)
MPR MEANS OF PRODUCTION	(20 704)		(20 704)	(18 357)	(18 357)	4 444	(13 913)		(13 913)
60171D Telecommunication Costs - D	(1 050)		(1 050)	(931)	(931)	72	(858)		(858)
60171I Telecommunication Costs - I	(8)		(8)	(7)	(7)	6	(1)		(1)
TELECOMMUNICATIONS	(1 058)		(1 058)	(938)	(938)	78	(860)		(860)
60131D Travelling Expenses - D	(173)		(173)	(153)	(153)	543	390		390
60131I Travelling Expenses - I	(241)		(241)	(214)	(214)	(1)	(215)		(215)
TRAVELLING EXPENSES	(414)		(414)	(367)	(367)	542	175		175
60196D Other Taxes and Similar Expenses - D	(403)		(403)	(357)	(357)		(357)		(357)
60196I Other Taxes and Similar Expenses - I	(22)		(22)	(20)	(20)		(20)		(20)
TAXES, OTHER THAN CORPORATE INCOME TAX	(425)		(425)	(377)	(377)		(377)		(377)
60199D NBV tang assets sold/written off - D	(520)		(520)	(461)	(461)		(461)		(461)
GAINS AND LOSSES ON DISP OF T&I ASSETS	(520)		(520)	(461)	(461)		(461)		(461)
60191D Insurance Premiums (excl car related) - D	(1 457)		(1 457)	(1 292)	(1 292)	1 170	(122)		(122)
60191I Insurance Premiums (excl car related) - I	1 103		1 103	978	978	(973)	5		5
60195D Other External Expenses - D	75		75	66	66		66		66
60195I Other External Expenses - I	11		11	9	9		9		9
60211D Staff recruitment fees - D	(80)		(80)	(70)	(70)		(70)		(70)
60211I Staff recruitment fees - I	(5)		(5)	(4)	(4)		(4)		(4)
60212 Auditors' Fees	(235)		(235)	(208)	(208)	115	(93)		(93)
7023I Indirect IC Re invoicing (excluding Global Structure)	131		131	116	116	(116)			
60213D Other Professional Fees - D	(924)		(924)	(819)	(819)	59	(760)		(760)
60213I Other Professional Fees - I	(206)		(206)	(183)	(183)	704	521		521
60201D Communication & Marketing costs - D	(7)		(7)	(6)	(6)		(6)		(6)
60201I Communication & Marketing costs - I	(100)		(100)	(89)	(89)		(89)		(89)
60300 Global Structure Recharge	(1 174)		(1 174)	(1 041)	(1 041)	1 057	16		16

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
OTHER OPERATING EXPENSES	(2 867)		(2 867)	(2 542)	(2 542)	2 015	(528)		(528)
68146D Tang Assets : Deprec & Impairment - D	(3 977)		(3 977)	(3 527)	(3 527)		(3 527)		(3 527)
68178 Transition costs Amort/Impairment	(382)		(382)	(338)	(338)		(338)		(338)
68148D Intangible assets - Amort & Impair - D	(1)		(1)	(1)	(1)		(1)		(1)
68150 Depreciations and impairment right of use	(474)		(474)	(421)	(421)		(421)		(421)
NET DEPRECIATION OF T&I ASSETS	(4 835)		(4 835)	(4 287)	(4 287)		(4 287)		(4 287)
68177D Allowances for current operating assets - D	(891)		(891)	(790)	(790)		(790)		(790)
NET DEPRECIATION OF CURRENT ASSETS	(891)		(891)	(790)	(790)		(790)		(790)
NET CHARGE TO PROVISIONS FOR L&C									
6LEXPD Contra-account Direct						12 037	12 037		12 037
OPERATING EXPENSES	(83 208)		(83 208)	(73 777)	(73 777)	55 222	(18 555)		(18 555)
6LEXP Contra-account for operating inc&exp						(2 972)	(2 972)		(2 972)
OPERATING MARGIN	(14 807)		(14 807)	(13 128)	(13 128)		(13 128)		(13 128)
CAPITAL G&L ON DISPOSAL OF ASSETS									
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS									
6LXC Extraordinary contra account						(1 147)	(1 147)		(1 147)
68331 Operating income related provision	(400)		(400)	(355)	(355)		(355)		(355)
78331 Release of oper income related prov	3		3	3	3		3		3
68334 Other oper income related expenses	(14 784)		(14 784)	(13 109)	(13 109)	1 147	(11 962)		(11 962)
NET PROFIT(CHARGE)	(15 181)		(15 181)	(13 461)	(13 461)		(13 461)		(13 461)
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES	(15 181)		(15 181)	(13 461)	(13 461)		(13 461)		(13 461)
OPERATING INCOME	(29 988)		(29 988)	(26 589)	(26 589)		(26 589)		(26 589)
60251 Group Overhead - Brand Name Atos Origin	(685)		(685)	(607)	(607)	607			
60252 Group Overhead - Structure Costs & GSA	(1 144)		(1 144)	(1 014)	(1 014)	1 014			
6LGOVH Group Overhead - Intercor Contra Acc						(1 622)	(1 622)		(1 622)
AGT ALLOCATION OF GSA AND TM FEES	(1 829)		(1 829)	(1 622)	(1 622)		(1 622)		(1 622)
60361 Offshore netting billing	5 015		5 015	4 447	4 447		4 447		4 447
ONB OFFSHORE NETTING BILLING	5 015		5 015	4 447	4 447		4 447		4 447
60403 Inter. exp/Bank overdraft - Cash Pooling	(16)		(16)	(14)	(14)	4	(10)		(10)
70403 Int income on Cash at Bank-Cash Pooling	11		11	10	10		10		10
70473 Int on embedd fin leases as a lessor	(1 759)		(1 759)	(1 560)	(1 560)		(1 560)		(1 560)
60411 Financial interests on lease liability Real estate	(21)		(21)	(19)	(19)		(19)		(19)
GCFD GROSS COST OF FINANCIAL DEBT	(1 785)		(1 785)	(1 583)	(1 583)	4	(1 579)		(1 579)
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	(1 785)		(1 785)	(1 583)	(1 583)	4	(1 579)		(1 579)
Other financial income									
60405 Other Interest Expenses	(2)		(2)	(2)	(2)		(2)		(2)
60467 Other Financial Expenses	0		0	0	0		0		0
69466 Fin provision for interest cost(Pension)	(186)		(186)	(165)	(165)		(165)		(165)
Other financial expense	(188)		(188)	(167)	(167)		(167)		(167)
70423 Other foreign exchange Gains	930		930	824	824		824		824
60423 Other foreign exchange Losses	(819)		(819)	(726)	(726)		(726)		(726)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	111		111	98	98		98		98
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	(77)		(77)	(68)	(68)		(68)		(68)
6LFIN Contra-account : Financial operations						(4)	(4)		(4)
NET FINANCIAL INCOME	(1 862)		(1 862)	(1 651)	(1 651)		(1 651)		(1 651)
INCOME BEFORE TAX	(28 664)		(28 664)	(25 415)	(25 415)		(25 415)		(25 415)
DISCONTINUED OPERATIONS									
60901 Corporate Income Tax	(197)		(197)	(174)	(174)		(174)		(174)
60903 Withholding Taxes	(276)		(276)	(245)	(245)		(245)		(245)
CURRENT TAXES	(473)		(473)	(420)	(420)		(420)		(420)
60911 Deferred tax	723		723	641	641		641		641
60913 Unrecognized deferred tax assets - Current year		(2 993)	(2 993)	(2 654)	(2 654)		(2 654)		(2 654)
60915 Deferred Tax - Prior years	118		118	105	105		105		105
DEFERRED TAXES	841	(2 993)	(2 152)	(1 908)	(1 908)		(1 908)		(1 908)
TAX EXPENSES	368	(2 993)	(2 625)	(2 328)	(2 328)		(2 328)		(2 328)
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(28 296)	(2 993)	(31 289)	(27 743)	(27 743)		(27 743)		(27 743)
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(28 296)	(2 993)	(31 289)	(27 743)	(27 743)		(27 743)		(27 743)

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
A11000 GOODWILL - NET									
12130 Software & Licenses	503		503	427	427		427		427
12160 Customer Relationships	21 233		21 233	18 027	18 027		18 027		18 027
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	21 736		21 736	18 454	18 454		18 454		18 454
12830 Amortization of Software & Licenses	(500)		(500)	(425)	(425)		(425)		(425)
12860 Amortization of Customer Relationships	(21 233)		(21 233)	(18 027)	(18 027)		(18 027)		(18 027)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(21 733)		(21 733)	(18 452)	(18 452)		(18 452)		(18 452)
A12000 INTANGIBLE ASSETS	2		2	2	2		2		2
13115 Hardware	31 834		31 834	27 027	27 027		27 027		27 027
13151 Right of use real estate	1 313		1 313	1 115	1 115		1 115		1 115
A13100 TANGIBLE ASSETS - GROSS	33 147		33 147	28 142	28 142		28 142		28 142
13814 Dep - Means of Product, Plant & Equip	(21)		(21)	(18)	(18)		(18)		(18)
13815 Depreciation of Hardware	(29 699)		(29 699)	(25 214)	(25 214)		(25 214)		(25 214)
13851 Depreciation right of use real estate	(882)		(882)	(749)	(749)		(749)		(749)
A13800 TANGIBLE ASSETS - DEPRE	(30 601)		(30 601)	(25 981)	(25 981)		(25 981)		(25 981)
A13000 TANGIBLE FIXED ASSETS - NET	2 546		2 546	2 161	2 161		2 161		2 161
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	4 470 191		4 470 191	3 795 192	3 795 192	(3 795 192)			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	4 470 191		4 470 191	3 795 192	3 795 192	(3 795 192)			
A15000 NON-CURRENT FINANCIAL ASSETS	4 470 191		4 470 191	3 795 192	3 795 192	(3 795 192)			
15L Link acct for invest elim - mother's cie						3 795 192	3 795 192		3 795 192
15LP Link acct for investment elim-affiliates						(2 104 107)	(2 104 107)		(2 104 107)
15TOT LINK ACCT FOR INVESTMT ELIMINATION						1 691 085	1 691 085		1 691 085
16010 Deferred Tax - Temporary Differences	3 287		3 287	2 791	2 791		2 791		2 791
16910 Unrecognised Deferred Tax - Temporary Differences		(2 993)	(2 993)	(2 541)	(2 541)		(2 541)		(2 541)
A16000 DEFERRED TAX ASSETS	3 287	(2 993)	294	250	250		250		250
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	4 476 026	(2 993)	4 473 033	3 797 605	3 797 605	(2 104 107)	1 693 498		1 693 498
21110 Work-in-Progress (Goods and services)	3 977		3 977	3 376	3 376	(325)	3 052		3 052
21120 Transition costs	17		17	14	14		14		14
21130 Trade Receivables	17 683	0	17 683	15 013	15 013	(6 169)	8 844		8 844
21140 Trade Receiv - Invoices to be issued	632		632	537	537	(163)	374		374
21930 Allowance on trade receivables	(841)		(841)	(714)	(714)		(714)		(714)
A21000 TRADE RECEIVABLES - NET	21 468	0	21 467	18 226	18 226	(6 656)	11 570		11 570
A22000 CURRENT TAX ASSETS									
23020 Invent-HW & SW for Selling & oth invent	4 114		4 114	3 492	3 492		3 492		3 492
A23020 INVENTORIES - NET	4 114		4 114	3 492	3 492		3 492		3 492
23133 Other Receivables & Current Assets	400		400	340	340		340		340
23138 Prepaid Expenses	5 631		5 631	4 780	4 780	(659)	4 121		4 121
A23030 OTHER RECEIVABLES - NET	6 031		6 031	5 120	5 120	(659)	4 461		4 461
A23000 OTHER CURRENT ASSETS	10 145		10 145	8 613	8 613	(659)	7 954		7 954
A24000 CURRENT FINANCIAL INSTRUMENTS									
A25000 SHORT TERM FINANCIAL ASSETS									
26011 Intercompany current accounts assets	159 756		159 756	135 633	135 633	(135 633)			
26012 Cash at Bank and in Hand	8 014		8 014	6 804	6 804		6 804		6 804
A26000 CASH AND CASH EQUIVALENT	167 770		167 770	142 436	142 436	(135 633)	6 804		6 804
27L Link acct for DEBT_long term						(61 878)	(61 878)		(61 878)
272L Link acct for BFR_short term						(4 258)	(4 258)		(4 258)
27TOT LINK ACCT FOR SHORT AND LONG TERM						(66 136)	(66 136)		(66 136)
A20000 CURRENT ASSETS	199 382	0	199 382	169 275	169 275	(209 084)	(39 809)		(39 809)
A00000 TOTAL ASSETS	4 675 408	(2 993)	4 672 415	3 966 880	3 966 880	(2 313 191)	1 653 690		1 653 690

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
31110 Share Capital	2 478 336		2 478 336	2 292 460	2 292 460	(2 292 460)			
31340 Other Reserves	2 022 147		2 022 147	1 870 281	1 870 281	(1 870 281)			
31350 Retained Earnings	(68 590)		(68 590)	(63 406)	(63 406)	63 406			
3130G Consolidated Reserves						1 806 874	1 806 874		1 806 874
31411 Cumulative Translation Adjustments				(336 658)	(336 658)	336 658			
3141GC Trans Reserves - Group part						(148 304)	(148 304)		(148 304)
31420 Translation Gains/Losses from Net Income				1 178	1 178	(1 178)			
3142GC Translation on Net Income-Group part						1 178	1 178		1 178
31510 Net Income For The Period	(28 296)	(2 993)	(31 289)	(27 743)	(27 743)	27 743			
3151G Net Income - Group part						(27 743)	(27 743)		(27 743)
L31000 SHAREHOLDER'S EQUITY	4 403 597	(2 993)	4 400 604	3 736 113	3 736 113	(2 104 107)	1 632 006		1 632 006
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	4 403 597	(2 993)	4 400 604	3 736 113	3 736 113	(2 104 107)	1 632 006		1 632 006
41020 Pension net liability - Unfunded DB plans	3 602		3 602	3 058	3 058		3 058		3 058
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	3 602		3 602	3 058	3 058		3 058		3 058
42010 Provisions for losses and contingencies - Non-current	797		797	677	677		677		677
L42000 NON CURRENT PROVISIONS	797		797	677	677		677		677
L43000 LONG TERM BORROWINGS									
44010 Deferred Tax Liabilities	294		294	250	250		250		250
L44000 DEFERRED TAX LIABILITIES	294		294	250	250		250		250
L45000 NON CURRENT FINANCIAL INSTRUMENTS									
47011 Lease liability Real estate - Non-current	445		445	378	378		378		378
47012 Lease liability IT equipment - Non-current									
47013 Lease liability Company cars - Non-current									
47010 Lease liability Others - Non-current									
L47000 NON CURRENT LEASE Liability	445		445	378	378		378		378
L46000 OTHER NON CURRENT LIABILITIES									
L40000 NON CURRENT LIABILITIES	5 138		5 138	4 362	4 362		4 362		4 362
51010 Trade Payables	15 066		15 066	12 791	12 791	(11 184)	1 607		1 607
51020 Trade Payables - Invoic not yet received	1 638		1 638	1 391	1 391	(348)	1 043		1 043
L51000 TRADE PAYABLES AND NOTE PAYABLE	16 704		16 704	14 182	14 182	(11 532)	2 650		2 650
52010 Corp Income Tax & Accrued Income Tax	(6)		(6)	(6)	(6)		(6)		(6)
L52000 CURRENT TAX	(6)		(6)	(6)	(6)		(6)		(6)
L53000 CURRENT FINANCIAL INSTRUMENTS									
54030 Intercompany cur acct liabilities	232 639		232 639	197 511	197 511	(197 511)			
L54000 CURRENT PORTION OF BORROWINGS	232 639		232 639	197 511	197 511	(197 511)			
L57000 Accrued interests ? lease									
55020 Trade Receivables-credit notes	608		608	516	516		516		516
55030 Employee Payables & Accrued Expenses	1 516		1 516	1 287	1 287		1 287		1 287
55035 Employee Payables - Bonus score card	2 662		2 662	2 260	2 260		2 260		2 260
55040 Social Charges, Welfare Liabilities	3 539		3 539	3 005	3 005		3 005		3 005
55050 State - VAT Payable	239		239	203	203		203		203
55100 Other Current Liabilities	614		614	521	521		521		521
55110 Deferred Income	8 158	0	8 158	6 926	6 926	(41)	6 885		6 885
L55000 OTHER CURRENT LIABILITIES	17 336	0	17 336	14 718	14 718	(41)	14 677		14 677
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	266 673	0	266 673	226 405	226 405	(209 084)	17 322		17 322
L00000 TOTAL LIABILITIES	4 675 408	(2 993)	4 672 415	3 966 880	3 966 880	(2 313 191)	1 653 690		1 653 690
ASSETS - LIABILITIES	0		0	0	0		0		0

2A04_005S_INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	REC	CLO
12130 Software & Licenses		503								503
12160 Customer Relationships		21 233								21 233
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		21 736								21 736
12830 Amortization of Software & Licenses		(499)				(1)				(500)
12860 Amortization of Customer Relationships	0	(21 233)								(21 233)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(21 732)				(1)				(21 733)
A12000 INTANGIBLE ASSETS	0	4				(1)				2
13115 Hardware	0	32 857				671	(1 548)		(147)	31 834
13151 Right of use real estate		1 528				313	(527)			1 313
A13100 TANGIBLE ASSETS - GROSS	0	34 385				984	(2 075)		(147)	33 147
13814 Dep - Means of Product, Plant & Equip		(21)								(21)
13815 Depreciation of Hardware	0	(26 749)				(3 977)	1 028			(29 699)
13851 Depreciation right of use real estate		(934)				(474)	527			(882)
A13800 TANGIBLE ASSETS - DEPRE	0	(27 704)				(4 452)	1 555			(30 601)
A13000 TANGIBLE FIXED ASSETS - NET	0	6 681				(3 468)	(520)		(147)	2 546
15111 Part Interests in Conso Cies & Assoc		4 470 191								4 470 191
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		4 470 191								4 470 191
A15000 NON-CURRENT FINANCIAL ASSETS		4 470 191								4 470 191
16010 Deferred Tax - Temporary Differences	0	3 479				76	(268)			3 287
A16000 DEFERRED TAX ASSETS	0	3 479				76	(268)			3 287
A10000 NON CURRENT ASSETS	0	4 480 354				(3 392)	(788)		(147)	4 476 026
21110 Work-in-Progress (Goods and services)		5 008			(1 031)					3 977
21120 Transition costs	0	399					(382)			17
21130 Trade Receivables		40 867			(23 184)					17 683
21140 Trade Receiv - Invoices to be issued		23 277			(22 645)					632
21930 Allowance on trade receivables						(841)				(841)
A21000 TRADE RECEIVABLES - NET	0	69 550			(46 859)	(841)	(382)			21 468
23020 Invent-HW & SW for Selling & oth invent		4 933			(819)					4 114
A23020 INVENTORIES - NET		4 933			(819)					4 114
23132 State - VAT Receivables		2			(2)					
23133 Other Receivables & Current Assets		2 308			(1 908)					400
23138 Prepaid Expenses		5 354			277					5 631
A23030 OTHER RECEIVABLES - NET		7 664			(1 633)					6 031
A23000 OTHER CURRENT ASSETS		12 597			(2 453)					10 145
26011 Intercompany current accounts assets		49 490			110 265					159 756
26012 Cash at Bank and in Hand		13 385			(5 371)					8 014
A26000 CASH AND CASH EQUIVALENT		62 875			104 894					167 770
A20000 CURRENT ASSETS	0	145 022			55 582	(841)	(382)			199 382
A00000 TOTAL ASSETS	0	4 625 376			55 582	(4 234)	(1 170)		(147)	4 675 408
31110 Share Capital		2 478 336								2 478 336
31340 Other Reserves	0	2 022 147								2 022 147
31350 Retained Earnings	0	(44 548)	(24 041)						(1)	(68 590)
31510 Net Income For The Period		(24 041)	24 041	(28 296)						(28 296)
L31000 SHAREHOLDER'S EQUITY	0	4 431 894		(28 296)					(1)	4 403 597
L30000 TOTAL SHAREHOLDER'S EQUITY	0	4 431 894		(28 296)					(1)	4 403 597
41020 Pension net liability - Unfunded DB plans	0	3 924				186		(508)		3 602
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	3 924				186		(508)		3 602
42010 Provisions for losses and contingencies - Non-current		400				400	(3)			797
L42000 NON CURRENT PROVISIONS		400				400	(3)			797
44010 Deferred Tax Liabilities		1 327					(1 032)			294
L44000 DEFERRED TAX LIABILITIES		1 327					(1 032)			294
47011 Lease liability Real estate - Non-current		612				313	(481)			445
L47000 NON CURRENT LEASE Liability		612				313	(481)			445

2A04_005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	REC	CLO
L40000 NON CURRENT LIABILITIES	0	6 263				899	(1 516)	(508)		5 138
51010 Trade Payables		25 132			(10 066)					15 066
51020 Trade Payables - Invoice not yet received		8 420			(6 782)					1 638
L51000 TRADE PAYABLES AND NOTE PAYABLE		33 551			(16 847)					16 704
52010 Corp Income Tax & Accrued Income Tax		0			140				(147)	(6)
L52000 CURRENT TAX		0			140				(147)	(6)
54030 Intercompany cur acct liabilities		133 960			98 679					232 639
L54000 CURRENT PORTION OF BORROWINGS		133 960			98 679					232 639
55020 Trade Receivables-credit notes		841			(233)					608
55030 Employee Payables & Accrued Expenses		2 767			(1 251)					1 516
55035 Employee Payables - Bonus score card		1 853			809					2 662
55040 Social Charges, Welfare Liabilities		3 391			148					3 539
55050 State - VAT Payable		587			(347)					239
55100 Other Current Liabilities		2 116			(1 502)					614
55110 Deferred Income		8 153			5					8 158
L55000 OTHER CURRENT LIABILITIES		19 708			(2 372)					17 336
L50000 CURRENT LIABILITIES		187 220			79 600				(147)	266 673
L00000 TOTAL LIABILITIES	0	4 625 377		(28 296)	79 600	899	(1 516)	(508)	(148)	4 675 408
ASSETS - LIABILITIES	0	(1)		28 296	(24 018)	(5 133)	346	508	1	0

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

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	REC	CLO
A11000 GOODWILL - NET										
12130 Software & Licenses		503								503
12160 Customer Relationships		21 233								21 233
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		21 736								21 736
12830 Amortization of Software & Licenses		(499)				(1)				(500)
12860 Amortization of Customer Relationships	0	(21 233)								(21 233)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(21 732)				(1)				(21 733)
A12000 INTANGIBLE ASSETS	0	4				(1)				2
13115 Hardware	0	32 857				671	(1 548)		(147)	31 834
13151 Right of use real estate		1 528				313	(527)			1 313
A13100 TANGIBLE ASSETS - GROSS	0	34 385				984	(2 075)		(147)	33 147
13814 Dep - Means of Product, Plant & Equip		(21)								(21)
13815 Depreciation of Hardware	0	(26 749)				(3 977)	1 028			(29 699)
13851 Depreciation right of use real estate		(934)				(474)	527			(882)
A13800 TANGIBLE ASSETS - DEPRE	0	(27 704)				(4 452)	1 555			(30 601)
A13000 TANGIBLE FIXED ASSETS - NET	0	6 681				(3 468)	(520)		(147)	2 546
A14000 INVESTMENT IN ASSOCIATES - NET										
15111 Part Interests in Conso Cies & Assoc		4 470 191								4 470 191
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		4 470 191								4 470 191
A15000 NON-CURRENT FINANCIAL ASSETS		4 470 191								4 470 191
15TOT LINK ACCT FOR INVESTMT ELIMINATION										
16010 Deferred Tax - Temporary Differences	0	3 479				76	(268)			3 287
16910 Unrecognised Deferred Tax - Temporary Differences						(2 993)				(2 993)
A16000 DEFERRED TAX ASSETS	0	3 479				(2 916)	(268)			294
A17000 NON CURRENT FINANCIAL INSTRUMENTS										
A18000 OTHER NON CURRENT ASSETS										
A10000 NON CURRENT ASSETS	0	4 480 354				(6 385)	(788)		(147)	4 473 033
21110 Work-in-Progress (Goods and services)		5 008			(1 031)					3 977
21120 Transition costs	0	399					(382)			17
21130 Trade Receivables		40 435			(22 753)					17 683
21140 Trade Receiv - Invoices to be issued		23 277			(22 645)					632
21930 Allowance on trade receivables						(841)				(841)
A21000 TRADE RECEIVABLES - NET	0	69 119			(46 428)	(841)	(382)			21 467
A22000 CURRENT TAX ASSETS										
23020 Invent-HW & SW for Selling & oth invent		4 933			(819)					4 114
A23020 INVENTORIES - NET		4 933			(819)					4 114
23132 State - VAT Receivables		2			(2)					
23133 Other Receivables & Current Assets		2 308			(1 908)					400
23138 Prepaid Expenses		5 354			277					5 631
A23030 OTHER RECEIVABLES - NET		7 664			(1 633)					6 031
A23000 OTHER CURRENT ASSETS		12 597			(2 453)					10 145
A24000 CURRENT FINANCIAL INSTRUMENTS										
A25000 SHORT TERM FINANCIAL ASSETS										
26011 Intercompany current accounts assets		50 717			109 038					159 756
26012 Cash at Bank and in Hand		13 385			(5 371)					8 014
A26000 CASH AND CASH EQUIVALENT		64 102			103 667					167 770
27TOT LINK ACCT FOR SHORT AND LONG TERM										
A20000 CURRENT ASSETS	0	145 818			54 786	(841)	(382)			199 382
A00000 TOTAL ASSETS	0	4 626 172			54 786	(7 227)	(1 170)		(147)	4 672 415
31110 Share Capital		2 478 336								2 478 336
31340 Other Reserves	0	2 022 147								2 022 147
31350 Retained Earnings	0	(44 548)	(24 041)						(1)	(68 590)
31510 Net Income For The Period		(24 041)	24 041			(31 289)				(31 289)
L31000 SHAREHOLDER'S EQUITY	0	4 431 894		(31 289)					(1)	4 400 604
L32000 MINORITY INTEREST										
L30000 TOTAL SHAREHOLDER'S EQUITY	0	4 431 894		(31 289)					(1)	4 400 604
41020 Pension net liability - Unfunded DB plans	0	3 924				186		(508)		3 602
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	3 924				186		(508)		3 602
42010 Provisions for losses and contingencies - Non-current		400				400	(3)			797
L42000 NON CURRENT PROVISIONS		400				400	(3)			797

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

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	REC	CLO
L43000 LONG TERM BORROWINGS										
44010 Deferred Tax Liabilities		1 327					(1 032)			294
L44000 DEFERRED TAX LIABILITIES		1 327					(1 032)			294
L45000 NON CURRENT FINANCIAL INSTRUMENTS										
L46000 OTHER NON CURRENT LIABILITIES										
47011 Lease liability Real estate - Non-current		612				313	(481)			445
47012 Lease liability IT equipment - Non-current										
47013 Lease liability Company cars - Non-current										
47010 Lease liability Others - Non-current										
L47000 NON CURRENT LEASE Liability		612				313	(481)			445
L40000 NON CURRENT LIABILITIES	0	6 263				899	(1 516)	(508)		5 138
51010 Trade Payables		25 132			(10 066)					15 066
51020 Trade Payables - Invoice not yet received		8 420			(6 782)					1 638
L51000 TRADE PAYABLES AND NOTE PAYABLE		33 551			(16 847)					16 704
52010 Corp Income Tax & Accrued Income Tax		0			140				(147)	(6)
L52000 CURRENT TAX		0			140				(147)	(6)
L53000 CURRENT FINANCIAL INSTRUMENTS										
54030 Intercompany cur acct liabilities		133 960			98 679					232 639
L54000 CURRENT PORTION OF BORROWINGS		133 960			98 679					232 639
55020 Trade Receivables-credit notes		841			(233)					608
55030 Employee Payables & Accrued Expenses		2 767			(1 251)					1 516
55035 Employee Payables - Bonus score card		1 853			809					2 662
55040 Social Charges, Welfare Liabilities		4 618			(1 079)					3 539
55050 State - VAT Payable		587			(347)					239
55100 Other Current Liabilities		2 116			(1 502)					614
55110 Deferred Income		7 722			436					8 158
L55000 OTHER CURRENT LIABILITIES		20 504			(3 168)					17 336
L57000 Accrued interests ? lease										
L58000 CURRENT PROVISIONS										
L57500 CURRENT LEASE Liability										
L50000 CURRENT LIABILITIES		188 016			78 804				(147)	266 673
L00000 TOTAL LIABILITIES	0	4 626 173		(31 289)	78 804	899	(1 516)	(508)	(148)	4 672 415
ASSETS - LIABILITIES	0	(1)		31 289	(24 018)	(8 126)	346	508	1	0

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

TOTAL

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	REC	CHA	EXO	EXC	CLO
A11000 GOODWILL - NET													
12130 Software & Licenses		483									(56)		427
12160 Customer Relationships		20 405									(2 378)		18 027
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		20 888									(2 434)		18 454
12830 Amortization of Software & Licenses		(480)				(1)					56	0	(425)
12860 Amortization of Customer Relationships	0	(20 405)									2 378		(18 027)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(20 885)				(1)					2 434	0	(18 452)
A12000 INTANGIBLE ASSETS	0	3				(1)					0	0	2
13115 Hardware	0	31 576				595	(1 373)		(130)		(3 680)	39	27 027
13151 Right of use real estate		1 468				277	(467)				(171)	8	1 115
A13100 TANGIBLE ASSETS - GROSS	0	33 044				873	(1 840)		(130)		(3 851)	47	28 142
13814 Dep - Means of Product, Plant & Equip		(20)									2		(18)
13815 Depreciation of Hardware	0	(25 706)				(3 527)	911				2 996	111	(25 214)
13851 Depreciation right of use real estate		(898)				(421)	467				105	(2)	(749)
A13800 TANGIBLE ASSETS - DEPRE	0	(26 624)				(3 947)	1 379				3 103	109	(25 981)
A13000 TANGIBLE FIXED ASSETS - NET	0	6 420				(3 075)	(461)		(130)		(748)	156	2 161
A14000 INVESTMENT IN ASSOCIATES - NET													
A15000 NON-CURRENT FINANCIAL ASSETS													
15L Link acct for invest elim - mother's cie		4 295 853									(500 661)		3 795 192
15LP Link acct for investment elim-affiliates		(2 381 681)									277 574		(2 104 107)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		1 914 173									(223 088)		1 691 085
16010 Deferred Tax - Temporary Differences		3 343				68	(238)				(390)	7	2 791
16910 Unrecognised Deferred Tax - Temporary Differences						(2 654)						113	(2 541)
A16000 DEFERRED TAX ASSETS		3 343				(2 586)	(238)				(390)	120	250
A17000 NON CURRENT FINANCIAL INSTRUMENTS													
A18000 OTHER NON CURRENT ASSETS													
A10000 NON CURRENT ASSETS		1 923 939				(5 662)	(699)		(130)		(224 226)	276	1 693 498
21110 Work-in-Progress (Goods and services)		4 161			(652)						(485)	28	3 052
21120 Transition costs	0	383					(338)				(45)	14	14
21130 Trade Receivables		18 025			(7 394)						(2 101)	314	8 844
21140 Trade Receiv - Invoices to be issued		18 157			(16 362)						(2 116)	695	374
21930 Allowance on trade receivables						(746)						32	(714)
A21000 TRADE RECEIVABLES - NET	0	40 726			(24 408)	(746)	(338)				(4 746)	1 083	11 570
A22000 CURRENT TAX ASSETS													
23020 Invent-HW & SW for Selling & oth invent		4 741			(726)						(552)	31	3 492
A23020 INVENTORIES - NET		4 741			(726)						(552)	31	3 492
23132 State - VAT Receivables		2			(2)						0	0	0
23133 Other Receivables & Current Assets		2 218			(1 691)						(258)	72	340
23138 Prepaid Expenses		4 953			(266)						(577)	11	4 121
A23030 OTHER RECEIVABLES - NET		7 174			(1 960)						(836)	83	4 461
A23000 OTHER CURRENT ASSETS		11 914			(2 686)						(1 389)	114	7 954
A24000 CURRENT FINANCIAL INSTRUMENTS													
A25000 SHORT TERM FINANCIAL ASSETS													
26012 Cash at Bank and in Hand		12 863			(4 762)						(1 499)	202	6 804
A26000 CASH AND CASH EQUIVALENT		12 863			(4 762)						(1 499)	202	6 804
27L Link acct for DEBT_long term		(79 997)			9 185						9 323	(390)	(61 878)
272L Link acct for BFR_short term		2 732			(6 967)						(318)	296	(4 258)
27TOT LINK ACCT FOR SHORT AND LONG TERM		(77 265)			2 218						9 005	(94)	(66 136)
A20000 CURRENT ASSETS	0	(11 762)			(29 638)	(746)	(338)				1 371	1 305	(39 809)
A00000 TOTAL ASSETS	0	1 912 177			(29 638)	(6 408)	(1 037)		(130)		(222 855)	1 581	1 653 690
3130G Consolidated Reserves	0	1 829 074	(22 199)						(1)				1 806 874
3141GC Trans Reserves - Group part		71 399	(905)								(218 799)	0	(148 304)
3142GC Translation on Net Income-Group part		(905)	905									1 178	1 178
3151G Net Income - Group part		(22 199)	22 199	(27 743)									(27 743)
L31000 SHAREHOLDER'S EQUITY	0	1 877 369		(27 743)					(1)		(218 799)	1 178	1 632 006
L32000 MINORITY INTEREST													
L30000 TOTAL SHAREHOLDER'S EQUITY	0	1 877 369		(27 743)					(1)		(218 799)	1 178	1 632 006
41020 Pension net liability - Unfunded DB plans	0	3 771				165		(450)			(440)	12	3 058
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	3 771				165		(450)			(440)	12	3 058
42010 Provisions for losses and contingencies - Non-current		384				355	(3)				(45)	(15)	677
L42000 NON CURRENT PROVISIONS		384				355	(3)				(45)	(15)	677
L43000 LONG TERM BORROWINGS													
44010 Deferred Tax Liabilities		1 275					(915)				(149)	39	250
L44000 DEFERRED TAX LIABILITIES		1 275					(915)				(149)	39	250
L45000 NON CURRENT FINANCIAL INSTRUMENTS													
L46000 OTHER NON CURRENT LIABILITIES													
47011 Lease liability Real estate - Non-current		589				277	(426)				(69)	6	378
L47000 NON CURRENT LEASE Liability		589				277	(426)				(69)	6	378
L40000 NON CURRENT LIABILITIES	0	6 019				797	(1 344)	(450)			(702)	42	4 362
51010 Trade Payables		2 013			(179)						(235)	8	1 607
51020 Trade Payables - Invoic not yet received		7 347			(5 689)						(856)	242	1 043
L51000 TRADE PAYABLES AND NOTE PAYABLE		9 360			(5 868)						(1 091)	249	2 650
52010 Corp Income Tax & Accrued Income Tax	0				124				(130)		0	0	(6)
L52000 CURRENT TAX	0	0			124				(130)		0	0	(6)

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

TOTAL

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	REC	CHA	EXO	EXC	CLO
L53000 CURRENT FINANCIAL INSTRUMENTS													
L54000 CURRENT PORTION OF BORROWINGS													
55020 Trade Receivables-credit notes		809			(207)						(94)	9	516
55030 Employee Payables & Accrued Expenses		2 659			(1 110)						(310)	47	1 287
55035 Employee Payables - Bonus score card		1 781			717						(208)	(30)	2 260
55040 Social Charges, Welfare Liabilities		4 438			(957)						(517)	41	3 005
55050 State - VAT Payable		564			(308)						(66)	13	203
55100 Other Current Liabilities		2 033			(1 332)						(237)	57	521
55110 Deferred Income		7 146			597						(833)	(25)	6 885
L55000 OTHER CURRENT LIABILITIES		19 429			(2 598)						(2 264)	110	14 677
L57000 Accrued interests ? lease													
L58000 CURRENT PROVISIONS													
L57500 CURRENT LEASE Liability													
L50000 CURRENT LIABILITIES		28 790			(8 342)				(130)		(3 355)	360	17 322
L00000 TOTAL LIABILITIES	0	1 912 178			(27 743)	(8 342)	797	(1 344)	(450)	(131)	(222 855)	1 581	1 653 690
ASSETS - LIABILITIES	0	(1)		27 743	(21 296)	(7 205)	307	450	1		0	0	0

2A07_005S - SHAREHOLDERS EQUITY

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	ERR	OPE	APP	RES	REC	EXO	EXC	CLO
Share Capital		2 478 336						2 478 336
Other Reserves	0	2 022 147						2 022 147
Retained Earnings	0	-44 548	-24 041			-1		-68 590
Net Income For The Period		-24 041	24 041	-28 296				-28 296
Total Shareholder's Equity	0	4 431 894		-28 296		-1		4 403 597
Other - Central team conso				-2 993				-2 993
Total Restatements - Total Local				-2 993				-2 993
Restated Shareholder's Equity	0	4 431 894		-31 289		-1		4 400 604
Share Capital		2 292 460						2 292 460
Other Reserves		1 870 281						1 870 281
Retained Earnings	0	-41 207	-22 199			-1		-63 406
Cumulative Translation Adjustments		160 619	-905			-496 372	0	-336 658
Translation Gains/Losses from Net Income		-905	905				1 178	1 178
Net Income For The Period		-22 199	22 199	-27 743				-27 743
Translated Shareholder's Equity	0	4 259 050		-27 743		-496 372	1 178	3 736 113
Share Capital		2 292 460						2 292 460
Other Reserves		1 870 281						1 870 281
Retained Earnings	0	-41 207	-22 199			-1		-63 406
Cumulative Translation Adjustments		160 619	-905			-496 372	0	-336 658
Translation Gains/Losses from Net Income		-905	905				1 178	1 178
Net Income For The Period		-22 199	22 199	-27 743				-27 743
Proportionnal Shareholder's Equity	0	4 259 050		-27 743		-496 372	1 178	3 736 113
Elimination of investments		-2 381 681					277 574	-2 104 107
Elimination of investments - E376 - ATOS ORIGIN, INC.		-2 381 681					277 574	-2 104 107
Total Elim Shareholder's Equity		-2 381 681					277 574	-2 104 107
Group Share	0	1 877 369		-27 743		-1	-218 799	1 632 006
Consolidated Shareholder's Equity	0	1 877 369		-27 743		-1	-218 799	1 632 006

BS07-ALLOW - Allowances on assets Comments

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

				COMMENTS	INC	CLO
EB72_NA	Allowance on trade reveivables	CURRENT	NEWACQ		-841	-841
			NEVENT1		-841	-841
		[B]	TOTAL		-841	-841
EB72_NA	21930	[None]	[None]		-841	-841
Blocking Diff [A]+[B]-[C]					0.44	0.44

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

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

			COMMENTS	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	RATIO_C	
				OPE	INCOI	INC	DECOI	DEC	CLO	CLO	
EB72_NA	OTHERS	AEVENT1		400				-3		397	397
EB72_NA	OTHERS	AEVENT2			400	400				400	400
TOTAL PROVISION (L & C) [A]				400	400	400		-3	-3	797	797

CTRL00-ALLCHECKS - CROSSCHECKS SYNTHESIS - LEGAL
ENTITIES STATEMENT

ST_AO.EB72 Eviden USA Inc. Actuals December 2025

	EB72
BLOCKING CHECKS - PHASE 3	2 875
BS-PL - Deferred Income Tax	2 875

2A10_005S - NET DEBT

ST_AO.EB72 Eviden USA Inc. - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-28 296	-2 993	-31 289	-27 743	-27 743	-	-	-27 743
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	4 453		4 453	3 948	3 948	-	-	3 948
NDT1122 Net charge to operating provision	[None]	382		382	339	339	-	-	339
NDT1123 Net charge to financial provision	[None]	186		186	165	165	-	-	165
NDT1124 Net charge to other operating provision	[None]	397		397	352	352	-	-	352
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	5 419		5 419	4 804	4 804	-	-	4 804
NDT1132 G/L on disposals of tangible assets	[None]	520		520	461	461	-	-	461
NDT1130 G/L on disposals of fixed assets	F_CF2	520		520	461	461	-	-	461
NDT1150 Minority interests ans associates	[None]						-	-	
NDT1160 Financial instrument	[None]						-	-	
NDT1170 Financial interest	[None]	1 765		1 765	1 565	1 565	-	-	1 565
NDT1175 Interest on lease Liability/Receivable	[None]	21		21	19	19	-	-	19
NDT1180 Tax charge (incl deferred taxes)	[None]	-250		-250	-221	-221	-	-	-221
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	-20 820	-2 993	-23 813	-21 114	-21 114	-	-	-21 114
NDT1210	F_CF1	140		140	124	124	-	-	124
NDT1220	F_CF1	-473		-473	-420	-420	-	-	-420
NDT1200 Taxes paid	F_CF1	-333		-333	-295	-295	-	-	-295
NDT1320 Change in current assets	F_CF2	49 694	-431	49 263	43 679	43 679	-16 247	-	27 432
NDT1340 Change in current liabilities	MVT	-19 219	-796	-20 015	-17 746	-17 746	9 280	-	-8 467
NDT1350 Link account	F_CF2						6 967	-	6 967
NDT1300 Change in working capital requirement	F_CF2	30 475	-1 227	29 248	25 933	25 933	-	-	25 933
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	9 322	-4 220	5 102	4 524	4 524	-	-	4 524
NDT2112 Purchase of tangible assets	INC	-671		-671	-595	-595	-	-	-595
NDT2116 Right of use	INC	-313		-313	-277	-277	-	-	-277
NDT2117 Lease liability	INC	313		313	277	277	-	-	277
NDT2110 Purchase of intangible & tangible assets	[None]	-671		-671	-595	-595	-	-	-595
NDT2120 Proceeds from disposals of I/T assets	F_CF2						-	-	
NDT2100 NET OPERATING INVESTMENTS	[None]	-671		-671	-595	-595	-	-	-595
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]	-671		-671	-595	-595	-	-	-595
NDT3100 Common stock issues	[None]						-	-	
NDT3600 Net interest paid (incl finance lease)	F_CF2	-1 765		-1 765	-1 565	-1 565	-	-	-1 565
NDT3605 Interests paid – Lease Liability/Receivable	F_CF2	-21		-21	-19	-19	-	-	-19
NDT3606 Lease expenditure	DEC	-481		-481	-426	-426	-	-	-426
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	-2 267		-2 267	-2 010	-2 010	-	-	-2 010
NDT0000 INC (DEC) IN NET DEBT	[None]	6 383	-4 220	2 163	1 918	1 918	-	-	1 918

2A10_005S - NET DEBT

ST_AO.EB72 Eviden USA Inc. - Actuals December 2025

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDTOPE Net Debt - Opening	OPE	71 085	-1 227	69 858	67 134	67 134	-	-	67 134
NDTOTD Increase (Dec) in other debt	MVT	-11 587	1 227	-10 360	-9 185	-9 185	-	-	-9 185
NDTCSH Increase (Dec) in CCE	MVT	5 371		5 371	4 762	4 762	-	-	4 762
NDTEXT Net Debt - Echange rate	F_CF5				-7 636	-7 636	-	-	-7 636
NDTCLO Net Debt - Closing	CLO	64 870	-	64 870	55 074	55 074	-	-	55 074
Net Debt - Closing (calculated)		64 870	-	64 870	55 074	55 074	-	-	55 074
Variance		-	-	-	-	-	-	-	-
Check		168	-2 993	-2 825	-2 505	-2 505	-	-	-2 505

2A10 201S - OMDA Cash flow

ST_AO.EB72 Eviden USA Inc. - Actuals December 2025

	Custom1	Custom2	Sign	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10100 Operating Margin	[None]	[None]		-14 806	-	-14 806	-13 128	-13 128	-		-13 128
R61000 OPERATING MARGIN	[None]	[None]	+	-14 807	-	-14 807	-13 128	-13 128	-		-13 128
CF10110 + Depreciation of fixed assets	[None]	[None]		4 360		4 360	3 866	3 866			3 866
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-3 977		-3 977	-3 527	-3 527			-3 527
68178 Transition costs Amort/Impairment	[None]	[None]	-	-382		-382	-338	-338			-338
68148D Intangible assets - Amort & Impair - D	[None]	[None]	-	-1		-1	-1	-1			-1
CF10120 + Depreciation of right of use	[None]	[None]		474		474	421	421			421
68150 Depreciations and impairment right of use	[None]	[None]	-	-474		-474	-421	-421			-421
CF10130 + Net book value of assets sold/written off	[None]	[None]		520		520	461	461			461
60199D NBV tang assets sold/written off - D	[None]	[None]	-	-520		-520	-461	-461			-461
CF10140 +/- Net charge (release) of pension provisions	[None]	[None]		-508		-508	-451	-451			-451
78111I Release of pension provisions (OM) - DB and OLTB plans - I	[None]	[None]	-	508		508	451	451			451
CF10150 +/- Net charge (release) of provisions	[None]	[None]		891		891	790	790			790
68177D Allowances for current operating assets - D	[None]	[None]	-	-891		-891	-790	-790			-790
CF10200 Operating Margin before Depreciation and Amortization (OMDA)	[None]	[None]		-9 069		-9 069	-8 041	-8 041			-8 041
CF10210 Capital expenditures	[None]	[None]		-671		-671	-595	-595			-595
13115 Hardware	INC	[None]	-	671		671	595	595			595
CF10220 Lease payments	[None]	[None]		-502		-502	-445	-445			-445
47011 Lease liability Real estate - Non-current	INC	[None]	+	313		313	277	277			277
47011 Lease liability Real estate - Non-current	DEC	[None]	+	-481		-481	-426	-426			-426
60411 Financial interests on lease liability Real estate	[None]	[None]	+	-21		-21	-19	-19			-19
13151 Right of use real estate	INC	[None]	-	313		313	277	277			277
13151 Right of use real estate	DEC	[None]	-	-527		-527	-467	-467			-467
13851 Depreciation right of use real estate	DEC	[None]	-	527		527	467	467			467
CF10230 Change in working capital requirement	[None]	[None]		30 093	-1 227	28 866	25 594	25 594	-6 967		18 627
CF10231 Change in current assets	[None]	[None]		49 312	-431	48 881	43 341	43 341	-16 247		27 094
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	-1 031		-1 031	-914	-914	262		-652
21120 Transition costs	DEC	[None]	-	-382		-382	-338	-338			-338
68178 Transition costs Amort/Impairment	[None]	[None]	+	-382		-382	-338	-338			-338
21130 Trade Receivables	MVT	[None]	-	-23 184	431	-22 753	-20 174	-20 174			-7 394
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	-22 645	-	-22 645	-20 078	-20 078	3 717		-16 362
23020 Invent-HW & SW for Selling & oth invent	MVT	[None]	-	-819		-819	-726	-726			-726
23132 State - VAT Receivables	MVT	[None]	-	-2		-2	-2	-2			-2
23133 Other Receivables & Current Assets	MVT	[None]	-	-1 908	-	-1 908	-1 691	-1 691	-		-1 691
23138 Prepaid Expenses	MVT	[None]	-	277		277	245	245	-511		-266
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-19 219	-796	-20 015	-17 746	-17 746	9 280		-8 467
51010 Trade Payables	MVT	[None]	+	-10 066	-	-10 066	-8 925	-8 925	8 746		-179
55020 Trade Receivables-credit notes	MVT	[None]	+	-233		-233	-207	-207	-		-207
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	-1 251		-1 251	-1 110	-1 110			-1 110
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	148	-1 227	-1 079	-957	-957			-957
55050 State - VAT Payable	MVT	[None]	+	-347		-347	-308	-308			-308
55100 Other Current Liabilities	MVT	[None]	+	-1 502	-	-1 502	-1 332	-1 332			-1 332
55110 Deferred Income	MVT	[None]	+	5	431	436	387	387	210		597
55035 Employee Payables - Bonus score card	MVT	[None]	+	809		809	717	717			717
51020 Trade Payables - Invoic not yet received	MVT	[None]	+	-6 782	-	-6 782	-6 013	-6 013	324		-5 689
CF10234 Change in non current liabilities	[None]	[None]									
CF10300 Operational Cash Flow	[None]	[None]		19 851	-1 227	18 624	16 513	16 513	-6 967		9 546
CF10310 Tax paid	[None]	[None]		-333		-333	-295	-295			-295
52010 Corp Income Tax & Accrued Income Tax	MVT	[None]	+	140		140	124	124			124
60903 Withholding Taxes	[None]	[None]	+	-276		-276	-245	-245			-245
60901 Corporate Income Tax	[None]	[None]	+	-197		-197	-174	-174			-174
CF10320 Net cost of financial debt paid	[None]	[None]		-4		-4	-4	-4	4		0
60403 Inter. exp/Bank overdraft - Cash Pooling	[None]	[None]	+	-16		-16	-14	-14	4		-10
70403 Int income on Cash at Bank-Cash Pooling	[None]	[None]	+	11		11	10	10			10
CF10330 Reorganization in other operating income	[None]	[None]		-3 432		-3 432	-3 043	-3 043			-3 043
68334 Other oper income related expenses	[None]	RS	+	-3 432		-3 432	-3 043	-3 043			-3 043
CF10340 Rationalization & associated costs in other operating income	[None]	[None]									
CF10350 Integration and acquisition costs	[None]	[None]									
CF10360 Other (1)	[None]	[None]		-13 001		-13 001	-11 527	-11 527	-4		-11 531
CF10362 Other OOI (cash)	[None]	[None]		-11 352		-11 352	-10 066	-10 066	-		-10 066
6LEXC Extraordinary contra account	[None]	AllCustom2	+						-1 147		-1 147
68334 Other oper income related expenses	[None]	[None]	+	-14 784		-14 784	-13 109	-13 109	1 147		-11 962
68334 Other oper income related expenses	[None]	RS	-	-3 432		-3 432	-3 043	-3 043			-3 043
CF10363 Other financials (cash)	[None]	[None]		-1 648		-1 648	-1 461	-1 461	-4		-1 466
6LFIN Contra-account : Financial operations	[None]	AllCustom2	+						-4		-4
70473 Int on embedd fin leases as a lessor	[None]	[None]	+	-1 759		-1 759	-1 560	-1 560			-1 560
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	111		111	98	98			98
CF10364 Net long-term investments	[None]	[None]									
CF10365 Profit sharing amounts	[None]	[None]									

2A10 201S - OMDA Cash flow

ST_AO.EB72 Eviden USA Inc. - Actuals December 2025

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10400 Contributive Cash Flow (CCF)	[None]	[None]		3 081	-1 227	1 854	1 644	1 644	-6 967		-5 324
CF10410 Intercompany Working Capital (ICW)	[None]	[None]							6 967		6 967
272L Link acct for BFR_short term	MVT	[None]	-						-6 967		-6 967
CF10420 GSA & TMF	[None]	[None]		-1 829		-1 829	-1 622	-1 622	-		-1 622
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	-1 829		-1 829	-1 622	-1 622	-		-1 622
CF10430 Offshore netting billing	[None]	[None]		5 015		5 015	4 447	4 447			4 447
60361 Offshore netting billing	[None]	[None]	+	5 015		5 015	4 447	4 447			4 447
CF10500 Free Cash Flow (FCF)	[None]	[None]		6 267	-1 227	5 040	4 469	4 469	-		4 469
CF10511 Net debt acquisition (SCI)	[None]	[None]									
CF10512 Net debt disposal (SCO)	[None]	[None]									
CF10513 Net debt merger (MER)	[None]	[None]									
CF10514 Net debt change in scope (CHA)	[None]	[None]							-		-
CF10515 Net (acquisitions) disposals	[None]	[None]							-		-
CF10361 Disposal of assets	[None]	[None]									
CF10520 Capital increase & common stock issues	[None]	[None]									
CF10540 Dividends paid	[None]	[None]									
CF10530 Share buy-back & liquidity contract	[None]	[None]									
CF10600 Change in net cash (debt)	[None]	[None]		6,267	-1 227	5 040	4 469	4 469	-		4 469
NDTOPE - Opening net cash (debt)				-71 085	1 227	-69 858	-67 134	-67 134	-	-	-67 134
NDTOPE - Opening net cash (debt)	OPE	[None]	-	71 085	-1 227	69 858	67 134	67 134	-		67 134
Change in net debt (calculated)				6 216	-1 227	4 989	4 423	4 423	-	-	4 423
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)				-	-	-	7 636	7 636	-	-	7 636
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)	F_CF5	[None]	-				-7 636	-7 636	-		-7 636
NDTCLO - Closing cash (debt)				-64 870	-	-64 870	-55 074	-55 074	-	-	-55 074
NDTCLO - Closing cash (debt)	CLO	[None]	-	64 870	-	64 870	55 074	55 074	-		55 074
Cash flow unbalancing (calculated vs cash flow)				51	-	51	45	45	-	-	45