

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

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|  | Input            | Manual Adjustments | Total Restated   | Translated       | Proportion       | Elimination     | Contribution     | Top Adjustments | Contribution Total |
|--|------------------|--------------------|------------------|------------------|------------------|-----------------|------------------|-----------------|--------------------|
| 7000 Sales of Services   | 506 470          |                    | 506 470          | 506 470          | 506 470          | (84 126)        | 422 343          |                 | 422 343            |
| 70003 Sales of Hardware  | 32 552           |                    | 32 552           | 32 552           | 32 552           | (1 267)         | 31 285           |                 | 31 285             |
| 70007 Pass Through Sales Revenues                                    | (4)              |                    | (4)              | (4)              | (4)              | 2               | (2)              |                 | (2)                |
| 70008 Extra Sales  | 2 209            |                    | 2 209            | 2 209            | 2 209            | (112)           | 2 096            |                 | 2 096              |
| 70015 Sales of own Hardware  | 37 596           |                    | 37 596           | 37 596           | 37 596           | 11              | 37 607           |                 | 37 607             |
| <b>REVENUE</b>   | <b>578 822</b>   |                    | <b>578 822</b>   | <b>578 822</b>   | <b>578 822</b>   | <b>(85 493)</b> | <b>493 329</b>   |                 | <b>493 329</b>     |
| 60101D Wages and Salaries - D  | (119 035)        |                    | (119 035)        | (119 035)        | (119 035)        | 3 750           | (115 285)        |                 | (115 285)          |
| 60101I Wages & Salaries - I  | (15 341)         |                    | (15 341)         | (15 341)         | (15 341)         | (3 773)         | (19 115)         |                 | (19 115)           |
| 60102D Bonus score card - D  | (2 142)          |                    | (2 142)          | (2 142)          | (2 142)          |                 | (2 142)          |                 | (2 142)            |
| 60102I Bonus score card - I  | (3 442)          |                    | (3 442)          | (3 442)          | (3 442)          |                 | (3 442)          |                 | (3 442)            |
| 60112D Other incentive wages (discretionary) - D                     | (388)            |                    | (388)            | (388)            | (388)            |                 | (388)            |                 | (388)              |
| 60112I Other incentive wages - I                                     | (918)            |                    | (918)            | (918)            | (918)            |                 | (918)            |                 | (918)              |
| 60103D Social Expenses other than DC Plans - D                       | (2 108)          |                    | (2 108)          | (2 108)          | (2 108)          |                 | (2 108)          |                 | (2 108)            |
| 60103I Social Exp other than DC plans - I                            | (429)            |                    | (429)            | (429)            | (429)            |                 | (429)            |                 | (429)              |
| 60107D DC pension plans (A/O stand alone plans) - D                  | (507)            |                    | (507)            | (507)            | (507)            |                 | (507)            |                 | (507)              |
| 60107I DC pension plans (A/O stand alone plans) - I                  | 452              |                    | 452              | 452              | 452              |                 | 452              |                 | 452                |
| 60108D DC plans other than pension (death, disability & medical) - D | (11 003)         |                    | (11 003)         | (11 003)         | (11 003)         |                 | (11 003)         |                 | (11 003)           |
| 60108I DC plans other than pension (death, disability & medical) - I | (872)            |                    | (872)            | (872)            | (872)            |                 | (872)            |                 | (872)              |
| 60110D DC pension plans other (state & mandatory)-D                  | (11 695)         |                    | (11 695)         | (11 695)         | (11 695)         |                 | (11 695)         |                 | (11 695)           |
| 60110I DC pension plans other (state & mandatory)-I                  | (1 784)          |                    | (1 784)          | (1 784)          | (1 784)          |                 | (1 784)          |                 | (1 784)            |
| 60122D Termination payments - D                                      | (65)             |                    | (65)             | (65)             | (65)             |                 | (65)             |                 | (65)               |
| 60123D Overtime - D  | (249)            |                    | (249)            | (249)            | (249)            |                 | (249)            |                 | (249)              |
| 60123I Overtime - I  | (96)             |                    | (96)             | (96)             | (96)             |                 | (96)             |                 | (96)               |
| <b>WSA WAGES AND SALARIES</b>  | <b>(169 623)</b> |                    | <b>(169 623)</b> | <b>(169 623)</b> | <b>(169 623)</b> | <b>(23)</b>     | <b>(169 646)</b> |                 | <b>(169 646)</b>   |
| 60104I DB Pension expenses on funded plans - I                       |                  | 2 426              | 2 426            | 2 426            | 2 426            |                 | 2 426            |                 | 2 426              |
| 60105D DB Pension expenses on unfunded plans -D                      | (1)              |                    | (1)              | (1)              | (1)              |                 | (1)              |                 | (1)                |
| 60105I Pension benefit payment - Unfunded DB plans - I               | (3 396)          |                    | (3 396)          | (3 396)          | (3 396)          |                 | (3 396)          |                 | (3 396)            |
| 60106D Contributions and benefit payments - OLTB plans - D           | (1 048)          |                    | (1 048)          | (1 048)          | (1 048)          |                 | (1 048)          |                 | (1 048)            |
| 60106I Contributions and benefit payments - OLTB plans - I           | (80)             |                    | (80)             | (80)             | (80)             |                 | (80)             |                 | (80)               |
| <b>SSCH PENSIONS COSTS</b>   | <b>(4 526)</b>   | <b>2 426</b>       | <b>(2 100)</b>   | <b>(2 100)</b>   | <b>(2 100)</b>   |                 | <b>(2 100)</b>   |                 | <b>(2 100)</b>     |
| 60114D Staff Training Costs - D                                      | (718)            |                    | (718)            | (718)            | (718)            | 27              | (692)            |                 | (692)              |
| 60114I Staff Training Costs - I                                      | (246)            |                    | (246)            | (246)            | (246)            | 51              | (195)            |                 | (195)              |
| <b>TPS TAX, TRAINING, PROFIT SHARING</b>                             | <b>(965)</b>     |                    | <b>(965)</b>     | <b>(965)</b>     | <b>(965)</b>     | <b>78</b>       | <b>(887)</b>     |                 | <b>(887)</b>       |
| 6811D Operating provisions (OM) - DB and OLTB plans-D                | (1 508)          |                    | (1 508)          | (1 508)          | (1 508)          |                 | (1 508)          |                 | (1 508)            |
| 6811I Operating provisions (OM) - DB and OLTB plans - I              | (777)            |                    | (777)            | (777)            | (777)            |                 | (777)            |                 | (777)              |
| 7811D Release of pension provisions (OM) - DB and OLTB plans- D      | 1 048            |                    | 1 048            | 1 048            | 1 048            |                 | 1 048            |                 | 1 048              |
| 7811I Release of pension provisions (OM) - DB and OLTB plans - I     | 3 508            | (2 426)            | 1 082            | 1 082            | 1 082            |                 | 1 082            |                 | 1 082              |
| <b>NCPPE NET CHARGE TO PROVISIONS</b>                                | <b>2 271</b>     | <b>(2 426)</b>     | <b>(154)</b>     | <b>(154)</b>     | <b>(154)</b>     |                 | <b>(154)</b>     |                 | <b>(154)</b>       |
| <b>PERSONNEL EXPENSES</b>  | <b>(172 842)</b> |                    | <b>(172 842)</b> | <b>(172 842)</b> | <b>(172 842)</b> | <b>54</b>       | <b>(172 788)</b> |                 | <b>(172 788)</b>   |
| 6000I Hardware - Purchases for Selling                               | (7 611)          |                    | (7 611)          | (7 611)          | (7 611)          | 2 229           | (5 382)          |                 | (5 382)            |
| 60003 Software - Purchases for Selling                               | (29 633)         |                    | (29 633)         | (29 633)         | (29 633)         | 542             | (29 091)         |                 | (29 091)           |
| 60014 Variation of finished goods inventories                        | (30 611)         |                    | (30 611)         | (30 611)         | (30 611)         | 30 632          | 20               |                 | 20                 |
| CACOGS Contra-account COGS   |                  |                    |                  |                  |                  | (30 632)        | (30 632)         |                 | (30 632)           |
| <b>PURCHASE FOR SELLING AND ROYALTIES</b>                            | <b>(67 856)</b>  |                    | <b>(67 856)</b>  | <b>(67 856)</b>  | <b>(67 856)</b>  | <b>2 772</b>    | <b>(65 084)</b>  |                 | <b>(65 084)</b>    |
| <b>Variation of Inventory</b>  |                  |                    |                  |                  |                  |                 |                  |                 |                    |
| 60136D Subcontractors (Time & Material)-D                            | (210 365)        |                    | (210 365)        | (210 365)        | (210 365)        | 147 842         | (62 523)         |                 | (62 523)           |
| 60136I Subcontractors (Time and Material) - I                        | (6 848)          |                    | (6 848)          | (6 848)          | (6 848)          | 6 527           | (321)            |                 | (321)              |
| 60141D Subcontractors (Fixed Price)-D                                | (19 378)         |                    | (19 378)         | (19 378)         | (19 378)         | 8 894           | (10 484)         |                 | (10 484)           |
| 60141I Subcontractors (Fixed Price) - I                              | (31)             |                    | (31)             | (31)             | (31)             | 11              | (20)             |                 | (20)               |
| 60151D Outsourced Services - D                                       | (19 779)         |                    | (19 779)         | (19 779)         | (19 779)         | 15 851          | (3 928)          |                 | (3 928)            |
| 60151I Outsourced Services - I                                       | (1 068)          |                    | (1 068)          | (1 068)          | (1 068)          | 195             | (872)            |                 | (872)              |
| 60154D Global Recharges - D  | (11 210)         |                    | (11 210)         | (11 210)         | (11 210)         | 11 210          |                  |                 |                    |
| <b>SUBCONTRACTED SERVICES - OUTSOURCED SERVICES</b>                  | <b>(268 678)</b> |                    | <b>(268 678)</b> | <b>(268 678)</b> | <b>(268 678)</b> | <b>190 529</b>  | <b>(78 149)</b>  |                 | <b>(78 149)</b>    |
| 60194D Other Real Estate Costs - D                                   | (348)            |                    | (348)            | (348)            | (348)            |                 | (348)            |                 | (348)              |
| 60194I Other Real Estate Costs - I                                   | (95)             |                    | (95)             | (95)             | (95)             |                 | (95)             |                 | (95)               |
| <b>PREMISES COSTS</b>  | <b>(443)</b>     |                    | <b>(443)</b>     | <b>(443)</b>     | <b>(443)</b>     |                 | <b>(443)</b>     |                 | <b>(443)</b>       |
| 60181D Maintenance Costs - D   | (36 546)         |                    | (36 546)         | (36 546)         | (36 546)         | 1 389           | (35 157)         |                 | (35 157)           |
| 60181I Maintenance Costs - I   | (1 445)          |                    | (1 445)          | (1 445)          | (1 445)          | 1 048           | (398)            |                 | (398)              |
| 60192D Other IT Related Costs - D                                    | (3 079)          |                    | (3 079)          | (3 079)          | (3 079)          | 52              | (3 027)          |                 | (3 027)            |
| 60192I Other IT Related Costs - I                                    | (1 867)          |                    | (1 867)          | (1 867)          | (1 867)          | 1 854           | (13)             |                 | (13)               |
| 60161D Rent- D   | (8 883)          |                    | (8 883)          | (8 883)          | (8 883)          | 7 658           | (1 225)          |                 | (1 225)            |
| 60161I Rent - I  | 2 938            |                    | 2 938            | 2 938            | 2 938            | (3 926)         | (988)            |                 | (988)              |
| 60261 Reversal Rent (IFRS16)   | 1 101            |                    | 1 101            | 1 101            | 1 101            |                 | 1 101            |                 | 1 101              |
| 60163D IT Equipment Lease- D   | 370              |                    | 370              | 370              | 370              | (221)           | 149              |                 | 149                |
| 60164D Software Licenses- D  | (6 449)          |                    | (6 449)          | (6 449)          | (6 449)          |                 | (6 449)          |                 | (6 449)            |
| 60164I Software Licenses- I  | (39)             |                    | (39)             | (39)             | (39)             |                 | (39)             |                 | (39)               |
| <b>MPR MEANS OF PRODUCTION</b>                                       | <b>(53 899)</b>  |                    | <b>(53 899)</b>  | <b>(53 899)</b>  | <b>(53 899)</b>  | <b>7 853</b>    | <b>(46 045)</b>  |                 | <b>(46 045)</b>    |
| 60171D Telecommunication Costs - D                                   | (184)            |                    | (184)            | (184)            | (184)            | 95              | (89)             |                 | (89)               |
| 60171I Telecommunication Costs - I                                   | (51)             |                    | (51)             | (51)             | (51)             |                 | (51)             |                 | (51)               |
| <b>TELECOMMUNICATIONS</b>  | <b>(235)</b>     |                    | <b>(235)</b>     | <b>(235)</b>     | <b>(235)</b>     |                 | <b>(140)</b>     |                 | <b>(140)</b>       |
| 60131D Travelling Expenses - D                                       | (2 289)          |                    | (2 289)          | (2 289)          | (2 289)          | 676             | (1 613)          |                 | (1 613)            |
| 60131I Travelling Expenses - I                                       | (963)            |                    | (963)            | (963)            | (963)            | 2               | (961)            |                 | (961)              |
| <b>TRAVELLING EXPENSES</b>   | <b>(3 252)</b>   |                    | <b>(3 252)</b>   | <b>(3 252)</b>   | <b>(3 252)</b>   | <b>678</b>      | <b>(2 574)</b>   |                 | <b>(2 574)</b>     |
| 60196D Other Taxes and Similar Expenses - D                          | (1)              |                    | (1)              | (1)              | (1)              |                 | (1)              |                 | (1)                |
| 60196I Other Taxes and Similar Expenses - I                          | (50)             |                    | (50)             | (50)             | (50)             |                 | (50)             |                 | (50)               |
| <b>TAXES, OTHER THAN CORPORATE INCOME TAX</b>                        | <b>(51)</b>      |                    | <b>(51)</b>      | <b>(51)</b>      | <b>(51)</b>      |                 | <b>(51)</b>      |                 | <b>(51)</b>        |
| 60198D NBV intang assets sold/written off - D                        | (215)            | (1 028)            | (1 244)          | (1 244)          | (1 244)          |                 | (1 244)          |                 | (1 244)            |
| 60199D NBV tang assets sold/written off - D                          | (11)             |                    | (11)             | (11)             | (11)             |                 | (11)             |                 | (11)               |

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|  | Input            | Manual Adjustments | Total Restated   | Translated       | Proportion       | Elimination   | Contribution     | Top Adjustments | Contribution Total |
|--|------------------|--------------------|------------------|------------------|------------------|---------------|------------------|-----------------|--------------------|
| 601991 NBV of tang assets sold/written off - I                 | (1)              |                    | (1)              | (1)              | (1)              |               | (1)              |                 | (1)                |
| <b>GAINS AND LOSSES ON DISP OF T&amp;I ASSETS</b>              | <b>(227)</b>     | <b>(1 028)</b>     | <b>(1 256)</b>   | <b>(1 256)</b>   | <b>(1 256)</b>   |               | <b>(1 256)</b>   |                 | <b>(1 256)</b>     |
| 60167D Company Cars Leases-D                                   | (965)            |                    | (965)            | (965)            | (965)            |               | (965)            |                 | (965)              |
| 60167I Company Cars Leases-I                                   | 1 345            |                    | 1 345            | 1 345            | 1 345            |               | 1 345            |                 | 1 345              |
| 60168D Company Cars Costs related-D                            | (385)            |                    | (385)            | (385)            | (385)            |               | (385)            |                 | (385)              |
| 60168I Company Cars Costs related-I                            | (161)            |                    | (161)            | (161)            | (161)            |               | (161)            |                 | (161)              |
| 60191D Insurance Premiums (excl car related) - D               | (51)             |                    | (51)             | (51)             | (51)             | 51            |                  |                 |                    |
| 60191I Insurance Premiums (excl car related) - I               | (1 259)          |                    | (1 259)          | (1 259)          | (1 259)          | 969           | (290)            |                 | (290)              |
| 60195D Other External Expenses - D                             | (799)            |                    | (799)            | (799)            | (799)            | 1 382         | 584              |                 | 584                |
| 60195I Other External Expenses - I                             | 699              |                    | 699              | 699              | 699              | (686)         | 13               |                 | 13                 |
| 60205I Other External Income - I                               | 19               |                    | 19               | 19               | 19               |               | 19               |                 | 19                 |
| 60211D Staff recruitment fees - D                              | 0                |                    | 0                | 0                | 0                |               | 0                |                 | 0                  |
| 60211I Staff recruitment fees - I                              | (4)              |                    | (4)              | (4)              | (4)              |               | (4)              |                 | (4)                |
| 60212 Auditors' Fees   | (683)            |                    | (683)            | (683)            | (683)            |               | (683)            |                 | (683)              |
| 70012 Capitalized Production                                   | (1 028)          | 1 028              |                  |                  |                  |               |                  |                 |                    |
| 70231 Indirect IC Reinvoicing (excluding Global Structure)     | 6 327            |                    | 6 327            | 6 327            | 6 327            | (6 327)       |                  |                 |                    |
| 60213D Other Professional Fees - D                             | (1 169)          |                    | (1 169)          | (1 169)          | (1 169)          |               | (1 169)          |                 | (1 169)            |
| 60213I Other Professional Fees - I                             | (416)            |                    | (416)            | (416)            | (416)            | 113           | (303)            |                 | (303)              |
| 60201D Communication & Marketing costs - D                     | (606)            |                    | (606)            | (606)            | (606)            |               | (606)            |                 | (606)              |
| 60201I Communication & Marketing costs - I                     | (224)            |                    | (224)            | (224)            | (224)            |               | (224)            |                 | (224)              |
| 60193D Trade Receivables Written off - D                       | (1)              |                    | (1)              | (1)              | (1)              |               | (1)              |                 | (1)                |
| 60300 Global Structure Recharge                                | (4 746)          |                    | (4 746)          | (4 746)          | (4 746)          | 4 746         |                  |                 |                    |
| <b>OTHER OPERATING EXPENSES</b>                                | <b>(4 105)</b>   | <b>1 028</b>       | <b>(3 077)</b>   | <b>(3 077)</b>   | <b>(3 077)</b>   | <b>247</b>    | <b>(2 830)</b>   |                 | <b>(2 830)</b>     |
| 68146D Tang Assets : Deprec & Impairment - D                   | (1 812)          |                    | (1 812)          | (1 812)          | (1 812)          |               | (1 812)          |                 | (1 812)            |
| 68146I Tang Assets - Deprec & Impairment - I                   | (4)              |                    | (4)              | (4)              | (4)              |               | (4)              |                 | (4)                |
| 68178 Transition costs Amort/Impairment                        | (112)            |                    | (112)            | (112)            | (112)            |               | (112)            |                 | (112)              |
| 68148D Intangible assets - Amort & Impair - D                  | (1 112)          |                    | (1 112)          | (1 112)          | (1 112)          |               | (1 112)          |                 | (1 112)            |
| 68148I Intang assets - Amort & Impairment - I                  | (3)              |                    | (3)              | (3)              | (3)              |               | (3)              |                 | (3)                |
| 68150 Depreciations and impairment right of use                | (1 096)          |                    | (1 096)          | (1 096)          | (1 096)          |               | (1 096)          |                 | (1 096)            |
| <b>NET DEPRECIATION OF T&amp;I ASSETS</b>                      | <b>(4 140)</b>   |                    | <b>(4 140)</b>   | <b>(4 140)</b>   | <b>(4 140)</b>   |               | <b>(4 140)</b>   |                 | <b>(4 140)</b>     |
| 78177D Release of allow on current operating assets - D        | 59               |                    | 59               | 59               | 59               |               | 59               |                 | 59                 |
| 68177D Allowances for current operating assets - D             | (248)            |                    | (248)            | (248)            | (248)            |               | (248)            |                 | (248)              |
| <b>NET DEPRECIATION OF CURRENT ASSETS</b>                      | <b>(189)</b>     |                    | <b>(189)</b>     | <b>(189)</b>     | <b>(189)</b>     |               | <b>(189)</b>     |                 | <b>(189)</b>       |
| 78176D Rel.of provisions for loss & conteng. - D               | 228              |                    | 228              | 228              | 228              |               | 228              |                 | 228                |
| 68176D Provisions for loss & contingencies - D                 | (3 408)          |                    | (3 408)          | (3 408)          | (3 408)          |               | (3 408)          |                 | (3 408)            |
| 78176I Rel of prov for losses & conteng - I                    | 32               |                    | 32               | 32               | 32               |               | 32               |                 | 32                 |
| 68176I Prov for losses & conteng - I                           | (9)              |                    | (9)              | (9)              | (9)              |               | (9)              |                 | (9)                |
| <b>NET CHARGE TO PROVISIONS FOR L&amp;C</b>                    | <b>(3 159)</b>   |                    | <b>(3 159)</b>   | <b>(3 159)</b>   | <b>(3 159)</b>   |               | <b>(3 159)</b>   |                 | <b>(3 159)</b>     |
| 6LEXPD Contra-account Direct                                   |                  |                    |                  |                  |                  | (108 552)     | (108 552)        |                 | (108 552)          |
| <b>OPERATING EXPENSES</b>                                      | <b>(406 234)</b> |                    | <b>(406 234)</b> | <b>(406 234)</b> | <b>(406 234)</b> | <b>93 622</b> | <b>(312 612)</b> |                 | <b>(312 612)</b>   |
| 6LEXP Contra-account for operating inc&exp                     |                  |                    |                  |                  |                  | (8 183)       | (8 183)          |                 | (8 183)            |
| <b>OPERATING MARGIN</b>  | <b>(254)</b>     |                    | <b>(254)</b>     | <b>(254)</b>     | <b>(254)</b>     |               | <b>(254)</b>     |                 | <b>(254)</b>       |
| 70321 Selling Price from Disp of Part Int in Conso Cies        | 2 393            |                    | 2 393            | 2 393            | 2 393            |               | 2 393            |                 | 2 393              |
| <b>CAPITAL G&amp;L ON DISPOSAL OF ASSETS</b>                   | <b>2 393</b>     |                    | <b>2 393</b>     | <b>2 393</b>     | <b>2 393</b>     |               | <b>2 393</b>     |                 | <b>2 393</b>       |
| <b>IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS</b>  |                  |                    |                  |                  |                  |               |                  |                 |                    |
| 6LEXC Extraordinary contra account                             |                  |                    |                  |                  |                  | (4 836)       | (4 836)          |                 | (4 836)            |
| 68331 Operating income related provision                       | (101 389)        |                    | (101 389)        | (101 389)        | (101 389)        |               | (101 389)        |                 | (101 389)          |
| 78331 Release of oper income related prov                      | 64 846           |                    | 64 846           | 64 846           | 64 846           |               | 64 846           |                 | 64 846             |
| 68333 Oper income related impairment of assets                 | (1 143)          |                    | (1 143)          | (1 143)          | (1 143)          |               | (1 143)          |                 | (1 143)            |
| 68334 Other oper income related expenses                       | (73 857)         |                    | (73 857)         | (73 857)         | (73 857)         | 4 836         | (69 020)         |                 | (69 020)           |
| 78334 Other oper income related income                         | 68               |                    | 68               | 68               | 68               |               | 68               |                 | 68                 |
| 68335 Operating provisions (OOI) - DB and OLTB plans           | (136)            |                    | (136)            | (136)            | (136)            |               | (136)            |                 | (136)              |
| 78335 Release of pension provisions (OOI) - DB and OLTB plans  | 973              |                    | 973              | 973              | 973              |               | 973              |                 | 973                |
| <b>NET PROFIT(CHARGE)</b>                                      | <b>(110 639)</b> |                    | <b>(110 639)</b> | <b>(110 639)</b> | <b>(110 639)</b> |               | <b>(110 639)</b> |                 | <b>(110 639)</b>   |
| <b>STOCK OPTIONS</b>   |                  |                    |                  |                  |                  |               |                  |                 |                    |
| <b>OTHER OPERATING INCOME AND EXPENSES</b>                     | <b>(108 246)</b> |                    | <b>(108 246)</b> | <b>(108 246)</b> | <b>(108 246)</b> |               | <b>(108 246)</b> |                 | <b>(108 246)</b>   |
| <b>OPERATING INCOME</b>  | <b>(108 500)</b> |                    | <b>(108 500)</b> | <b>(108 500)</b> | <b>(108 500)</b> |               | <b>(108 500)</b> |                 | <b>(108 500)</b>   |
| 60251 Group Overhead - Brand Name Atos Origin                  | (2 956)          |                    | (2 956)          | (2 956)          | (2 956)          | 2 956         |                  |                 |                    |
| 60252 Group Overhead - Structure Costs & GSA                   | (7 927)          |                    | (7 927)          | (7 927)          | (7 927)          | 7 927         |                  |                 |                    |
| 6LGOVH Group Overhead - Intercor Contra Acc                    |                  |                    |                  |                  |                  | (10 883)      | (10 883)         |                 | (10 883)           |
| <b>AGT ALLOCATION OF GSA AND TM FEES</b>                       | <b>(10 883)</b>  |                    | <b>(10 883)</b>  | <b>(10 883)</b>  | <b>(10 883)</b>  |               | <b>(10 883)</b>  |                 | <b>(10 883)</b>    |
| 60361 Offshore netting billing                                 | (11 528)         |                    | (11 528)         | (11 528)         | (11 528)         |               | (11 528)         |                 | (11 528)           |
| <b>ONB OFFSHORE NETTING BILLING</b>                            | <b>(11 528)</b>  |                    | <b>(11 528)</b>  | <b>(11 528)</b>  | <b>(11 528)</b>  |               | <b>(11 528)</b>  |                 | <b>(11 528)</b>    |
| 60401 Long Term Borrowings Interests                           | (1 361)          |                    | (1 361)          | (1 361)          | (1 361)          | 1 361         |                  |                 |                    |
| 60402 Interests exp on interco curr accts                      | 17               |                    | 17               | 17               | 17               | (17)          |                  |                 |                    |
| 60403 Inter. exp/Bank overdraft - Cash Pooling                 | (377)            |                    | (377)            | (377)            | (377)            |               | (377)            |                 | (377)              |
| 70403 Int income on Cash at Bank-Cash Pooling                  | 201              |                    | 201              | 201              | 201              |               | 201              |                 | 201                |
| 60404 Interest exp on Bank Overdraft-Other                     | 79               |                    | 79               | 79               | 79               |               | 79               |                 | 79                 |
| 60411 Financial interests on lease liability Real estate       | (182)            |                    | (182)            | (182)            | (182)            |               | (182)            |                 | (182)              |
| <b>GCFD GROSS COST OF FINANCIAL DEBT</b>                       | <b>(1 622)</b>   |                    | <b>(1 622)</b>   | <b>(1 622)</b>   | <b>(1 622)</b>   | <b>1 344</b>  | <b>(278)</b>     |                 | <b>(278)</b>       |
| <b>GLDC GAINS &amp; LOSSES ON DISPOSALS OF CASH EQUIVALENT</b> |                  |                    |                  |                  |                  |               |                  |                 |                    |
| <b>NET COST OF FINANCIAL DEBT</b>                              | <b>(1 622)</b>   |                    | <b>(1 622)</b>   | <b>(1 622)</b>   | <b>(1 622)</b>   | <b>1 344</b>  | <b>(278)</b>     |                 | <b>(278)</b>       |
| 79466 Fin expected return on plan ass(Pension)                 | 2 501            |                    | 2 501            | 2 501            | 2 501            |               | 2 501            |                 | 2 501              |
| <b>Other financial income</b>                                  | <b>2 501</b>     |                    | <b>2 501</b>     | <b>2 501</b>     | <b>2 501</b>     |               | <b>2 501</b>     |                 | <b>2 501</b>       |
| 60405 Other Interest Expenses                                  | (1)              |                    | (1)              | (1)              | (1)              |               | (1)              |                 | (1)                |
| 69466 Fin provision for interest cost(Pension)                 | (3 438)          |                    | (3 438)          | (3 438)          | (3 438)          |               | (3 438)          |                 | (3 438)            |

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

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | Input            | Manual Adjustments | Total Restated   | Translated       | Proportion       | Elimination    | Contribution     | Top Adjustments | Contribution Total |
|---|------------------|--------------------|------------------|------------------|------------------|----------------|------------------|-----------------|--------------------|
| <b>Other financial expense</b>                        | <b>(3 439)</b>   |                    | <b>(3 439)</b>   | <b>(3 439)</b>   | <b>(3 439)</b>   |                | <b>(3 439)</b>   |                 | <b>(3 439)</b>     |
| 70423 Other foreign exchange Gains                    | 262              |                    | 262              | 262              | 262              |                | 262              |                 | 262                |
| 60423 Other foreign exchange Losses                   | (448)            |                    | (448)            | (448)            | (448)            |                | (448)            |                 | (448)              |
| <b>FOREIGN EXCHANGE EXPENSES,INCOME &amp; HEDGE</b>   | <b>(187)</b>     |                    | <b>(187)</b>     | <b>(187)</b>     | <b>(187)</b>     |                | <b>(187)</b>     |                 | <b>(187)</b>       |
| 60442 Discounting expenses on provision               | (128)            |                    | (128)            | (128)            | (128)            |                | (128)            |                 | (128)              |
| <b>DFEX DISCOUNTING FINANCIAL EXPENSES</b>            | <b>(128)</b>     |                    | <b>(128)</b>     | <b>(128)</b>     | <b>(128)</b>     |                | <b>(128)</b>     |                 | <b>(128)</b>       |
| <b>OTHER FINANCIAL INCOME AND EXPENSES</b>            | <b>(1 252)</b>   |                    | <b>(1 252)</b>   | <b>(1 252)</b>   | <b>(1 252)</b>   |                | <b>(1 252)</b>   |                 | <b>(1 252)</b>     |
| <b>6LFIN Contra-account : Financial operations</b>    |                  |                    |                  |                  |                  | <b>(1 344)</b> | <b>(1 344)</b>   |                 | <b>(1 344)</b>     |
| <b>NET FINANCIAL INCOME</b>                           | <b>(2 874)</b>   |                    | <b>(2 874)</b>   | <b>(2 874)</b>   | <b>(2 874)</b>   |                | <b>(2 874)</b>   |                 | <b>(2 874)</b>     |
| <b>INCOME BEFORE TAX</b>                              | <b>(133 785)</b> |                    | <b>(133 785)</b> | <b>(133 785)</b> | <b>(133 785)</b> |                | <b>(133 785)</b> |                 | <b>(133 785)</b>   |
| <b>DISCONTINUED OPERATIONS</b>                        |                  |                    |                  |                  |                  |                |                  |                 |                    |
| 60903 Withholding Taxes                               | 61               |                    | 61               | 61               | 61               |                | 61               |                 | 61                 |
| <b>CURRENT TAXES</b>                                  | <b>61</b>        |                    | <b>61</b>        | <b>61</b>        | <b>61</b>        |                | <b>61</b>        |                 | <b>61</b>          |
| 60911 Deferred tax                                    | 52 295           |                    | 52 295           | 52 295           | 52 295           |                | 52 295           |                 | 52 295             |
| 60913 Unrecognized deferred tax assets - Current year |                  | (70 970)           | (70 970)         | (70 970)         | (70 970)         |                | (70 970)         |                 | (70 970)           |
| <b>DEFERRED TAXES</b>                                 | <b>52 295</b>    | <b>(70 970)</b>    | <b>(18 675)</b>  | <b>(18 675)</b>  | <b>(18 675)</b>  |                | <b>(18 675)</b>  |                 | <b>(18 675)</b>    |
| <b>TAX EXPENSES</b>                                   | <b>52 356</b>    | <b>(70 970)</b>    | <b>(18 614)</b>  | <b>(18 614)</b>  | <b>(18 614)</b>  |                | <b>(18 614)</b>  |                 | <b>(18 614)</b>    |
| <b>SHARE OF NET INCOME FROM ASSOCIATES</b>            |                  |                    |                  |                  |                  |                |                  |                 |                    |
| <b>NET INCOME FROM EQUITY</b>                         |                  |                    |                  |                  |                  |                |                  |                 |                    |
| <b>NET INCOME</b>                                     | <b>(81 429)</b>  | <b>(70 970)</b>    | <b>(152 399)</b> | <b>(152 399)</b> | <b>(152 399)</b> |                | <b>(152 399)</b> |                 | <b>(152 399)</b>   |
| <b>MINORITY INTERESTS</b>                             |                  |                    |                  |                  |                  |                |                  |                 |                    |
| <b>NET INCOME GROUP SHARE</b>                         | <b>(81 429)</b>  | <b>(70 970)</b>    | <b>(152 399)</b> | <b>(152 399)</b> | <b>(152 399)</b> |                | <b>(152 399)</b> |                 | <b>(152 399)</b>   |

2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | Input          | Manual Adjustments | Total Restated | Translated     | Proportion     | Elimination     | Contribution    | Top Adjustments | Contribution Total |
|---|----------------|--------------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|--------------------|
| 11020 Purchased Goodwill                                | 583            |                    | 583            | 583            | 583            |                 | 583             |                 | 583                |
| <b>A11000 GOODWILL - NET</b>                            | <b>583</b>     |                    | <b>583</b>     | <b>583</b>     | <b>583</b>     |                 | <b>583</b>      |                 | <b>583</b>         |
| 12120 Internally developped software                    | 6 166          |                    | 6 166          | 6 166          | 6 166          |                 | 6 166           |                 | 6 166              |
| 12130 Software & Licenses                               | 3 391          |                    | 3 391          | 3 391          | 3 391          |                 | 3 391           |                 | 3 391              |
| A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS              | 9 557          |                    | 9 557          | 9 557          | 9 557          |                 | 9 557           |                 | 9 557              |
| 12820 Amort of Internally developed software            | (6 166)        |                    | (6 166)        | (6 166)        | (6 166)        |                 | (6 166)         |                 | (6 166)            |
| 12830 Amortization of Software & Licenses               | (3 351)        |                    | (3 351)        | (3 351)        | (3 351)        |                 | (3 351)         |                 | (3 351)            |
| A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP          | (9 517)        |                    | (9 517)        | (9 517)        | (9 517)        |                 | (9 517)         |                 | (9 517)            |
| <b>A12000 INTANGIBLE ASSETS</b>                         | <b>40</b>      |                    | <b>40</b>      | <b>40</b>      | <b>40</b>      |                 | <b>40</b>       |                 | <b>40</b>          |
| 13113 Fitting and Fixtures                              | 91             |                    | 91             | 91             | 91             |                 | 91              |                 | 91                 |
| 13115 Hardware  | 14 502         | 1 044              | 15 546         | 15 546         | 15 546         |                 | 15 546          |                 | 15 546             |
| 13116 Furniture and equipment                           | 518            |                    | 518            | 518            | 518            |                 | 518             |                 | 518                |
| 13117 Other Tangible Assets                             | 284            |                    | 284            | 284            | 284            |                 | 284             |                 | 284                |
| 13151 Right of use real estate                          | 3 679          |                    | 3 679          | 3 679          | 3 679          |                 | 3 679           |                 | 3 679              |
| A13100 TANGIBLE ASSETS - GROSS                          | 19 074         | 1 044              | 20 118         | 20 118         | 20 118         |                 | 20 118          |                 | 20 118             |
| 13813 Depreciation of Fitting & Fixtures                | (67)           |                    | (67)           | (67)           | (67)           |                 | (67)            |                 | (67)               |
| 13815 Depreciation of Hardware                          | (11 505)       |                    | (11 505)       | (11 505)       | (11 505)       |                 | (11 505)        |                 | (11 505)           |
| 13816 Deprec of Furniture & equipment                   | (500)          |                    | (500)          | (500)          | (500)          |                 | (500)           |                 | (500)              |
| 13817 Depreciation of other tangible assets             | (230)          |                    | (230)          | (230)          | (230)          |                 | (230)           |                 | (230)              |
| 13851 Depreciation right of use real estate             | (1 729)        |                    | (1 729)        | (1 729)        | (1 729)        |                 | (1 729)         |                 | (1 729)            |
| A13800 TANGIBLE ASSETS - DEPREE                         | (14 032)       |                    | (14 032)       | (14 032)       | (14 032)       |                 | (14 032)        |                 | (14 032)           |
| 13L Link acct for internal sales                        |                | (1 181)            | (1 181)        | (1 181)        | (1 181)        |                 | (1 181)         |                 | (1 181)            |
| <b>A13000 TANGIBLE FIXED ASSETS - NET</b>               | <b>5 043</b>   | <b>(137)</b>       | <b>4 906</b>   | <b>4 906</b>   | <b>4 906</b>   |                 | <b>4 906</b>    |                 | <b>4 906</b>       |
| <b>A14000 INVESTMENT IN ASSOCIATES - NET</b>            |                |                    |                |                |                |                 |                 |                 |                    |
| 15111 Part Interests in Conso Cies & Assoc              | 58 300         |                    | 58 300         | 58 300         | 58 300         | (58 300)        |                 |                 |                    |
| A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET         | 58 300         |                    | 58 300         | 58 300         | 58 300         | (58 300)        |                 |                 |                    |
| 15121 Loans   | 10             |                    | 10             | 10             | 10             |                 | 10              |                 | 10                 |
| 15123 Deposits & Sureties paid                          | 121            |                    | 121            | 121            | 121            |                 | 121             |                 | 121                |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET             | 131            |                    | 131            | 131            | 131            |                 | 131             |                 | 131                |
| <b>A15000 NON-CURRENT FINANCIAL ASSETS</b>              | <b>58 431</b>  |                    | <b>58 431</b>  | <b>58 431</b>  | <b>58 431</b>  | <b>(58 300)</b> | <b>131</b>      |                 | <b>131</b>         |
| 15L Link acct for invest elim - mother's cie            |                |                    |                |                |                | 58 300          | 58 300          |                 | 58 300             |
| 15LP Link acct for investment elim-affiliates           |                |                    |                |                |                | (79 839)        | (79 839)        |                 | (79 839)           |
| <b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>         |                |                    |                |                |                | <b>(21 539)</b> | <b>(21 539)</b> |                 | <b>(21 539)</b>    |
| 16010 Deferred Tax - Temporary Differences              | 119 321        |                    | 119 321        | 119 321        | 119 321        |                 | 119 321         |                 | 119 321            |
| 16020 Deferred Tax - Loss Carry Forward                 | 91 456         |                    | 91 456         | 91 456         | 91 456         |                 | 91 456          |                 | 91 456             |
| 16910 Unrecognised Deferred Tax - Temporary Differences |                | (113 321)          | (113 321)      | (113 321)      | (113 321)      |                 | (113 321)       |                 | (113 321)          |
| 16920 Unrecognised Deferred Tax - Loss Carry Forward    |                | (91 456)           | (91 456)       | (91 456)       | (91 456)       |                 | (91 456)        |                 | (91 456)           |
| <b>A16000 DEFERRED TAX ASSETS</b>                       | <b>210 777</b> | <b>(204 777)</b>   | <b>6 000</b>   | <b>6 000</b>   | <b>6 000</b>   |                 | <b>6 000</b>    |                 | <b>6 000</b>       |
| <b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>         |                |                    |                |                |                |                 |                 |                 |                    |
| 18030 Pension net asset - Funded DB plans               | 76 418         | (76 418)           | 0              | 0              | 0              |                 | 0               |                 | 0                  |
| <b>A18000 OTHER NON CURRENT ASSETS</b>                  | <b>76 418</b>  | <b>(76 418)</b>    | <b>0</b>       | <b>0</b>       | <b>0</b>       |                 | <b>0</b>        |                 | <b>0</b>           |
| <b>A10000 NON CURRENT ASSETS</b>                        | <b>351 291</b> | <b>(281 332)</b>   | <b>69 959</b>  | <b>69 959</b>  | <b>69 959</b>  | <b>(79 839)</b> | <b>(9 880)</b>  |                 | <b>(9 880)</b>     |
| 21110 Work-in-Progress (Goods and services)             | 70 985         | (43 268)           | 27 717         | 27 717         | 27 717         | (99)            | 27 618          |                 | 27 618             |
| 21120 Transition costs                                  | 166            |                    | 166            | 166            | 166            |                 | 166             |                 | 166                |
| 21130 Trade Receivables                                 | 86 544         |                    | 86 544         | 86 544         | 86 544         | (10 639)        | 75 905          |                 | 75 905             |
| 21140 Trade Receiv - Invoices to be issued              | 253            |                    | 253            | 253            | 253            | (38)            | 215             |                 | 215                |
| 21930 Allowance on trade receivables                    | (272)          |                    | (272)          | (272)          | (272)          |                 | (272)           |                 | (272)              |
| <b>A21000 TRADE RECEIVABLES - NET</b>                   | <b>157 676</b> | <b>(43 268)</b>    | <b>114 408</b> | <b>114 408</b> | <b>114 408</b> | <b>(10 776)</b> | <b>103 632</b>  |                 | <b>103 632</b>     |
| 22010 Income Tax-Rec Reimburs Tax Credits               | 103            |                    | 103            | 103            | 103            |                 | 103             |                 | 103                |
| <b>A22000 CURRENT TAX ASSETS</b>                        | <b>103</b>     |                    | <b>103</b>     | <b>103</b>     | <b>103</b>     |                 | <b>103</b>      |                 | <b>103</b>         |
| 23020 Invent-HW & SW for Selling & oth invent           | 1 200          |                    | 1 200          | 1 200          | 1 200          |                 | 1 200           |                 | 1 200              |
| 23920 Allow/Invent-HW & SW for Selling & oth invent     | (145)          |                    | (145)          | (145)          | (145)          |                 | (145)           |                 | (145)              |
| A23020 INVENTORIES - NET                                | 1 055          |                    | 1 055          | 1 055          | 1 055          |                 | 1 055           |                 | 1 055              |
| 23131 Advance payment                                   | 10 251         |                    | 10 251         | 10 251         | 10 251         |                 | 10 251          |                 | 10 251             |
| 23132 State - VAT Receivables                           | 3 515          |                    | 3 515          | 3 515          | 3 515          |                 | 3 515           |                 | 3 515              |
| 23133 Other Receivables & Current Assets                | 14 890         |                    | 14 890         | 14 890         | 14 890         | (216)           | 14 673          |                 | 14 673             |
| 23138 Prepaid Expenses                                  | 9 445          |                    | 9 445          | 9 445          | 9 445          | (459)           | 8 985           |                 | 8 985              |
| 23141 Accrued Interests                                 | 21             |                    | 21             | 21             | 21             |                 | 21              |                 | 21                 |
| A23030 OTHER RECEIVABLES - NET                          | 38 100         |                    | 38 100         | 38 100         | 38 100         | (675)           | 37 424          |                 | 37 424             |

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ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | Input          | Manual Adjustments | Total Restated   | Translated       | Proportion       | Elimination      | Contribution     | Top Adjustments | Contribution Total |
|---|----------------|--------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|
| <b>A23000 OTHER CURRENT ASSETS</b>                          | <b>39 155</b>  |                    | <b>39 155</b>    | <b>39 155</b>    | <b>39 155</b>    | <b>(675)</b>     | <b>38 480</b>    |                 | <b>38 480</b>      |
| 24010 Cash Flow Hedge foreign exch deriv                    | 12             |                    | 12               | 12               | 12               |                  | 12               |                 | 12                 |
| 24020 FV hedge foreign exchange deriv                       | 6              |                    | 6                | 6                | 6                |                  | 6                |                 | 6                  |
| <b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>                 | <b>18</b>      |                    | <b>18</b>        | <b>18</b>        | <b>18</b>        |                  | <b>18</b>        |                 | <b>18</b>          |
| <b>A25000 SHORT TERM FINANCIAL ASSETS</b>                   | <b>21</b>      |                    | <b>21</b>        | <b>21</b>        | <b>21</b>        |                  | <b>21</b>        |                 | <b>21</b>          |
| 26011 Intercompany current accounts assets                  | 37 919         |                    | 37 919           | 37 919           | 37 919           | (37 919)         |                  |                 |                    |
| 26012 Cash at Bank and in Hand                              | 14 929         |                    | 14 929           | 14 929           | 14 929           |                  | 14 929           |                 | 14 929             |
| <b>A26000 CASH AND CASH EQUIVALENT</b>                      | <b>52 848</b>  |                    | <b>52 848</b>    | <b>52 848</b>    | <b>52 848</b>    | <b>(37 919)</b>  | <b>14 929</b>    |                 | <b>14 929</b>      |
| 27L Link acct for DEBT_long term                            |                |                    |                  |                  |                  | (71 752)         | (71 752)         |                 | (71 752)           |
| 272L Link acct for BFR_short term                           |                |                    |                  |                  |                  | (52 721)         | (52 721)         |                 | (52 721)           |
| <b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>              |                |                    |                  |                  |                  | <b>(124 473)</b> | <b>(124 473)</b> |                 | <b>(124 473)</b>   |
| <b>A20000 CURRENT ASSETS</b>                                | <b>249 821</b> | <b>(43 268)</b>    | <b>206 554</b>   | <b>206 554</b>   | <b>206 554</b>   | <b>(173 844)</b> | <b>32 710</b>    |                 | <b>32 710</b>      |
| <b>A00000 TOTAL ASSETS</b>                                  | <b>601 113</b> | <b>(324 600)</b>   | <b>276 513</b>   | <b>276 513</b>   | <b>276 513</b>   | <b>(253 683)</b> | <b>22 830</b>    |                 | <b>22 830</b>      |
| 31110 Share Capital   | 32             |                    | 32               | 32               | 32               | (32)             |                  |                 |                    |
| 31210 Additional Paid in Capital                            | 79 810         |                    | 79 810           | 79 810           | 79 810           | (79 810)         |                  |                 |                    |
| 31350 Retained Earnings                                     | 104 339        | (133 944)          | (29 605)         | (29 605)         | (29 605)         | 29 605           |                  |                 |                    |
| 3130G Consolidated Reserves                                 |                |                    |                  |                  |                  | (29 602)         | (29 602)         |                 | (29 602)           |
| 31370 Hedging Reserves (CF hedge) Foreign exch              | (6)            |                    | (6)              | (6)              | (6)              | 6                |                  |                 |                    |
| 3137G Hedg Reserv (CF hedge) Foreign exch-GP                |                |                    |                  |                  |                  | (6)              | (6)              |                 | (6)                |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB | (4 517)        |                    | (4 517)          | (4 517)          | (4 517)          | 4 517            |                  |                 |                    |
| 3136G Actuarial gains / losses in OCI - DB plans, GP        |                |                    |                  |                  |                  | (4 517)          | (4 517)          |                 | (4 517)            |
| 31510 Net Income For The Period                             | (81 429)       | (70 970)           | (152 399)        | (152 399)        | (152 399)        | 152 399          |                  |                 |                    |
| 3151G Net Income - Group part                               |                |                    |                  |                  |                  | (152 399)        | (152 399)        |                 | (152 399)          |
| <b>L31000 SHAREHOLDER'S EQUITY</b>                          | <b>98 229</b>  | <b>(204 914)</b>   | <b>(106 684)</b> | <b>(106 684)</b> | <b>(106 684)</b> | <b>(79 839)</b>  | <b>(186 523)</b> |                 | <b>(186 523)</b>   |
| <b>L32000 MINORITY INTEREST</b>                             |                |                    |                  |                  |                  |                  |                  |                 |                    |
| <b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>                    | <b>98 229</b>  | <b>(204 914)</b>   | <b>(106 684)</b> | <b>(106 684)</b> | <b>(106 684)</b> | <b>(79 839)</b>  | <b>(186 523)</b> |                 | <b>(186 523)</b>   |
| 41010 Pension net liability - Funded DB plans               | (660)          | 660                | 0                | 0                | 0                |                  | 27 433           | 27 433          | 27 433             |
| 41020 Pension net liability - Unfunded DB plans             | 103 851        | (76 418)           | 27 433           | 27 433           | 27 433           |                  |                  | (27 433)        |                    |
| 41030 Pension net liability - OLTB plans                    | 2 633          | (660)              | 1 973            | 1 973            | 1 973            |                  | 1 973            |                 | 1 973              |
| <b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>        | <b>105 825</b> | <b>(76 418)</b>    | <b>29 406</b>    | <b>29 406</b>    | <b>29 406</b>    |                  | <b>29 406</b>    |                 | <b>29 406</b>      |
| 42010 Provisions for losses and contingencies - Non-current | 40 410         |                    | 40 410           | 40 410           | 40 410           |                  | 40 410           |                 | 40 410             |
| <b>L42000 NON CURRENT PROVISIONS</b>                        | <b>40 410</b>  |                    | <b>40 410</b>    | <b>40 410</b>    | <b>40 410</b>    |                  | <b>40 410</b>    |                 | <b>40 410</b>      |
| 43050 Other Long Term Borrowings                            | 75 000         |                    | 75 000           | 75 000           | 75 000           | (75 000)         |                  |                 |                    |
| <b>L43000 LONG TERM BORROWINGS</b>                          | <b>75 000</b>  |                    | <b>75 000</b>    | <b>75 000</b>    | <b>75 000</b>    | <b>(75 000)</b>  |                  |                 |                    |
| <b>L44000 DEFERRED TAX LIABILITIES</b>                      |                |                    |                  |                  |                  |                  |                  |                 |                    |
| <b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>             |                |                    |                  |                  |                  |                  |                  |                 |                    |
| 47011 Lease liability Real estate - Non-current             | 2 153          |                    | 2 153            | 2 153            | 2 153            |                  | 2 153            |                 | 2 153              |
| 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>2 153</b>   |                    | <b>2 153</b>     | <b>2 153</b>     | <b>2 153</b>     |                  | <b>2 153</b>     |                 | <b>2 153</b>       |
| <b>L46000 OTHER NON CURRENT LIABILITIES</b>                 |                |                    |                  |                  |                  |                  |                  |                 |                    |
| <b>L40000 NON CURRENT LIABILITIES</b>                       | <b>223 387</b> | <b>(76 418)</b>    | <b>146 969</b>   | <b>146 969</b>   | <b>146 969</b>   | <b>(75 000)</b>  | <b>71 969</b>    |                 | <b>71 969</b>      |
| 51010 Trade Payables  | 64 614         | (81)               | 64 533           | 64 533           | 64 533           | (55 085)         | 9 448            |                 | 9 448              |
| 51020 Trade Payables - Invoice not yet received             | 30 696         |                    | 30 696           | 30 696           | 30 696           | (8 995)          | 21 701           |                 | 21 701             |
| <b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>               | <b>95 310</b>  | <b>(81)</b>        | <b>95 229</b>    | <b>95 229</b>    | <b>95 229</b>    | <b>(64 080)</b>  | <b>31 149</b>    |                 | <b>31 149</b>      |
| <b>L52000 CURRENT TAX</b>                                   |                |                    |                  |                  |                  |                  |                  |                 |                    |
| <b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>                 |                |                    |                  |                  |                  |                  |                  |                 |                    |
| 54030 Intercompany cur acct liabilities                     | 33 338         |                    | 33 338           | 33 338           | 33 338           | (33 338)         |                  |                 |                    |
| 54060 Accrued Interest on Bank Overdraft                    | (6)            |                    | (6)              | (6)              | (6)              |                  | (6)              |                 | (6)                |

2A04\_010S - BALANCE SHEET BY LEVEL

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|  | Input          | Manual Adjustments | Total Restated | Translated     | Proportion     | Elimination      | Contribution   | Top Adjustments | Contribution Total |
|--|----------------|--------------------|----------------|----------------|----------------|------------------|----------------|-----------------|--------------------|
| 54080 Accrued Interests on LT Borrowing        | 1 333          |                    | 1 333          | 1 333          | 1 333          | (1 333)          |                |                 |                    |
| <b>L54000 CURRENT PORTION OF BORROWINGS</b>    | <b>34 665</b>  |                    | <b>34 665</b>  | <b>34 665</b>  | <b>34 665</b>  | <b>(34 671)</b>  | <b>(6)</b>     |                 | <b>(6)</b>         |
| <b>L57000 Accrued interests ? lease</b>        |                |                    |                |                |                |                  |                |                 |                    |
| 55010 Installments & Adv received from Debtors | 47 831         | (43 268)           | 4 563          | 4 563          | 4 563          |                  | 4 563          |                 | 4 563              |
| 55020 Trade Receivables-credit notes           | 7 636          |                    | 7 636          | 7 636          | 7 636          |                  | 7 636          |                 | 7 636              |
| 55030 Employee Payables & Accrued Expenses     | 50 587         |                    | 50 587         | 50 587         | 50 587         |                  | 50 587         |                 | 50 587             |
| 55035 Employee Payables - Bonus score card     | 2 599          |                    | 2 599          | 2 599          | 2 599          |                  | 2 599          |                 | 2 599              |
| 55040 Social Charges, Welfare Liabilities      | 44             |                    | 44             | 44             | 44             |                  | 44             |                 | 44                 |
| 55050 State - VAT Payable                      | 6 710          |                    | 6 710          | 6 710          | 6 710          |                  | 6 710          |                 | 6 710              |
| 55070 Payab on acquis tang & intang assets - C | 4              | 81                 | 85             | 85             | 85             |                  | 85             |                 | 85                 |
| 55100 Other Current Liabilities                | 3 195          |                    | 3 195          | 3 195          | 3 195          |                  | 3 195          |                 | 3 195              |
| 55110 Deferred Income                          | 30 917         |                    | 30 917         | 30 917         | 30 917         | (94)             | 30 823         |                 | 30 823             |
| <b>L55000 OTHER CURRENT LIABILITIES</b>        | <b>149 522</b> | <b>(43 187)</b>    | <b>106 335</b> | <b>106 335</b> | <b>106 335</b> | <b>(94)</b>      | <b>106 242</b> |                 | <b>106 242</b>     |
| <b>L58000 CURRENT PROVISIONS</b>               |                |                    |                |                |                |                  |                |                 |                    |
| <b>L57500 CURRENT LEASE Liability</b>          |                |                    |                |                |                |                  |                |                 |                    |
| <b>L50000 CURRENT LIABILITIES</b>              | <b>279 496</b> | <b>(43 268)</b>    | <b>236 228</b> | <b>236 228</b> | <b>236 228</b> | <b>(98 844)</b>  | <b>137 385</b> |                 | <b>137 385</b>     |
| <b>L00000 TOTAL LIABILITIES</b>                | <b>601 113</b> | <b>(324 600)</b>   | <b>276 513</b> | <b>276 513</b> | <b>276 513</b> | <b>(253 683)</b> | <b>22 830</b>  |                 | <b>22 830</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.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | ERR      | OPE            | APP      | RES             | MVT           | INC            | DEC            | DECASH  | DIS          | REC        | MER | CLO            |
|---|----------|----------------|----------|-----------------|---------------|----------------|----------------|---------|--------------|------------|-----|----------------|
| 11020 Purchased Goodwill                                    |          | 583            |          |                 |               |                |                |         |              |            |     | 583            |
| <b>A11000 GOODWILL - NET</b>                                |          | <b>583</b>     |          |                 |               |                |                |         |              |            |     | <b>583</b>     |
| 12120 Internally developed software                         |          | 9 543          |          |                 |               | (1 028)        | (2 349)        |         |              |            |     | 6 166          |
| 12130 Software & Licenses                                   |          | 3 956          |          |                 |               | 4              | (570)          |         |              |            |     | 3 391          |
| A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS                  |          | 13 500         |          |                 |               | (1 024)        | (2 918)        |         |              |            |     | 9 557          |
| 12820 Amort of Internally developed software                | 0        | (6 349)        |          |                 |               | (1 023)        | 1 205          |         |              |            |     | (6 166)        |
| 12830 Amortization of Software & Licenses                   | 0        | (3 613)        |          |                 |               | (92)           | 354            |         |              |            |     | (3 351)        |
| A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP              | 0        | (9 962)        |          |                 |               | (1 115)        | 1 560          |         |              |            |     | (9 517)        |
| <b>A12000 INTANGIBLE ASSETS</b>                             | <b>0</b> | <b>3 538</b>   |          |                 |               | <b>(2 139)</b> | <b>(1 359)</b> |         |              |            |     | <b>40</b>      |
| 13113 Fitting and Fixtures                                  |          | 91             |          |                 |               |                |                |         |              |            |     | 91             |
| 13115 Hardware  | 0        | 14 510         |          |                 |               | 269            | (276)          |         |              | 0          |     | 14 502         |
| 13116 Furniture and equipment                               |          | 525            |          |                 |               | 4              | (7)            |         |              | (3)        |     | 518            |
| 13117 Other Tangible Assets                                 |          | 278            |          |                 |               | 2              |                |         |              | 4          |     | 284            |
| 13151 Right of use real estate                              |          | 2 581          |          |                 |               | 1 173          | (75)           |         |              |            |     | 3 679          |
| 13130 Tangible Assets in Progress                           | 0        | 0              |          |                 |               |                |                |         |              |            |     |                |
| A13100 TANGIBLE ASSETS - GROSS                              | 0        | 17 985         |          |                 |               | 1 447          | (358)          |         |              | 1          |     | 19 074         |
| 13813 Depreciation of Fitting & Fixtures                    | 0        | (58)           |          |                 |               | (9)            |                |         |              |            |     | (67)           |
| 13815 Depreciation of Hardware                              | 0        | (10 012)       |          |                 |               | (1 758)        | 264            |         |              |            |     | (11 505)       |
| 13816 Deprec of Furniture & equipment                       | 0        | (480)          |          |                 |               | (27)           | 7              |         |              |            |     | (500)          |
| 13817 Depreciation of other tangible assets                 | 0        | (207)          |          |                 |               | (23)           |                |         |              |            |     | (230)          |
| 13851 Depreciation right of use real estate                 | 0        | (707)          |          |                 |               | (1 096)        | 75             |         |              |            |     | (1 729)        |
| A13800 TANGIBLE ASSETS - DEPRE                              | 0        | (11 464)       |          |                 |               | (2 914)        | 346            |         |              |            |     | (14 032)       |
| <b>A13000 TANGIBLE FIXED ASSETS - NET</b>                   | <b>0</b> | <b>6 521</b>   |          |                 |               | <b>(1 467)</b> | <b>(12)</b>    |         |              | <b>1</b>   |     | <b>5 043</b>   |
| 15111 Part Interests in Conso Cies & Assoc                  |          | 58 300         |          |                 |               |                |                |         |              |            |     | 58 300         |
| A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET             |          | 58 300         |          |                 |               |                |                |         |              |            |     | 58 300         |
| 15121 Loans   | 0        | 8              |          |                 |               | 4              | (1)            |         |              |            |     | 10             |
| 15123 Deposits & Sureties paid                              |          | 19             |          |                 |               | 104            | (2)            |         |              |            |     | 121            |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET                 | 0        | 26             |          |                 |               | 108            | (3)            |         |              |            |     | 131            |
| <b>A15000 NON-CURRENT FINANCIAL ASSETS</b>                  | <b>0</b> | <b>58 326</b>  |          |                 |               | <b>108</b>     | <b>(3)</b>     |         |              |            |     | <b>58 431</b>  |
| 16010 Deferred Tax - Temporary Differences                  |          | 100 753        |          |                 |               | 19 055         |                |         | (487)        |            |     | 119 321        |
| 16020 Deferred Tax - Loss Carry Forward                     |          | 58 216         |          |                 |               | 33 240         |                |         |              |            |     | 91 456         |
| <b>A16000 DEFERRED TAX ASSETS</b>                           |          | <b>158 969</b> |          |                 |               | <b>52 295</b>  |                |         | <b>(487)</b> |            |     | <b>210 777</b> |
| 18030 Pension net asset - Funded DB plans                   |          | 76 182         |          |                 |               | 3 267          | (3 192)        |         | (239)        | 400        |     | 76 418         |
| <b>A18000 OTHER NON CURRENT ASSETS</b>                      |          | <b>76 182</b>  |          |                 |               | <b>3 267</b>   | <b>(3 192)</b> |         | <b>(239)</b> | <b>400</b> |     | <b>76 418</b>  |
| <b>A10000 NON CURRENT ASSETS</b>                            | <b>0</b> | <b>304 118</b> |          |                 |               | <b>52 064</b>  | <b>(4 566)</b> |         | <b>(726)</b> | <b>402</b> |     | <b>351 291</b> |
| 21110 Work-in-Progress (Goods and services)                 |          | 50 591         |          |                 | 20 393        |                |                |         |              |            |     | 70 985         |
| 21120 Transition costs                                      | 0        | 278            |          |                 |               |                | (112)          |         |              |            |     | 166            |
| 21130 Trade Receivables                                     |          | 98 329         |          |                 | (11 785)      |                |                |         |              | 0          |     | 86 544         |
| 21140 Trade Receiv - Invoices to be issued                  |          | 1 150          |          |                 | (897)         |                |                |         |              |            |     | 253            |
| 21930 Allowance on trade receivables                        | 0        | (83)           |          |                 |               | (248)          | 59             |         |              |            |     | (272)          |
| <b>A21000 TRADE RECEIVABLES - NET</b>                       | <b>0</b> | <b>150 265</b> |          |                 | <b>7 711</b>  | <b>(248)</b>   | <b>(53)</b>    |         |              | <b>0</b>   |     | <b>157 676</b> |
| 22010 Income Tax-Rec Reimburs Tax Credits                   |          | 42             |          |                 | 61            |                |                |         |              |            |     | 103            |
| <b>A22000 CURRENT TAX ASSETS</b>                            |          | <b>42</b>      |          |                 | <b>61</b>     |                |                |         |              |            |     | <b>103</b>     |
| 23020 Invent-HW & SW for Selling & oth invent               |          | 1 507          |          |                 | (307)         |                |                |         |              |            |     | 1 200          |
| 23920 Allow/Invent-HW & SW for Selling & oth invent         |          | (145)          |          |                 |               |                |                |         |              |            |     | (145)          |
| A23020 INVENTORIES - NET                                    |          | 1 362          |          |                 | (307)         |                |                |         |              |            |     | 1 055          |
| 23131 Advance payment                                       |          | 2 913          |          |                 | 7 338         |                |                |         |              |            |     | 10 251         |
| 23132 State - VAT Receivables                               |          | 25             |          |                 | 3 490         |                |                |         |              | 0          |     | 3 515          |
| 23133 Other Receivables & Current Assets                    |          | (438)          |          |                 | 15 327        |                |                |         |              |            |     | 14 890         |
| 23138 Prepaid Expenses                                      |          | 11 312         |          |                 | (1 868)       |                |                |         |              | 0          |     | 9 445          |
| A23030 OTHER RECEIVABLES - NET                              |          | 13 813         |          |                 | 24 287        |                |                |         |              | 0          |     | 38 100         |
| <b>A23000 OTHER CURRENT ASSETS</b>                          |          | <b>15 175</b>  |          |                 | <b>23 981</b> |                |                |         |              | <b>0</b>   |     | <b>39 155</b>  |
| 24010 Cash Flow Hedge foreign exch deriv                    |          | 18             |          |                 |               |                |                |         | (6)          |            |     | 12             |
| 24020 FV hedge foreign exchange deriv                       |          |                |          |                 |               | 6              |                |         |              |            |     | 6              |
| <b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>                 |          | <b>18</b>      |          |                 |               | <b>6</b>       |                |         | <b>(6)</b>   |            |     | <b>18</b>      |
| 23141 Accrued Interests                                     |          |                |          |                 |               | 21             |                |         |              |            |     | 21             |
| <b>A25000 SHORT TERM FINANCIAL ASSETS</b>                   |          |                |          |                 |               | <b>21</b>      |                |         |              |            |     | <b>21</b>      |
| 26011 Intercompany current accounts assets                  |          | 20 679         |          |                 | 17 240        |                |                |         |              |            |     | 37 919         |
| 26012 Cash at Bank and in Hand                              |          | 3 237          |          |                 | 11 692        |                |                |         |              |            |     | 14 929         |
| <b>A26000 CASH AND CASH EQUIVALENT</b>                      |          | <b>23 916</b>  |          |                 | <b>28 932</b> |                |                |         |              |            |     | <b>52 848</b>  |
| <b>A20000 CURRENT ASSETS</b>                                | <b>0</b> | <b>189 416</b> |          |                 | <b>60 685</b> | <b>(220)</b>   | <b>(53)</b>    |         | <b>(6)</b>   | <b>0</b>   |     | <b>249 821</b> |
| <b>A00000 TOTAL ASSETS</b>                                  | <b>0</b> | <b>493 534</b> |          |                 | <b>60 685</b> | <b>51 843</b>  | <b>(4 619)</b> |         | <b>(731)</b> | <b>402</b> |     | <b>601 113</b> |
| 31110 Share Capital   |          | 32             |          |                 |               |                |                |         |              |            |     | 32             |
| 31210 Additional Paid in Capital                            |          | 79 810         |          |                 |               |                |                |         |              |            |     | 79 810         |
| 31350 Retained Earnings                                     |          | 117 482        | (13 143) |                 |               |                |                |         |              |            |     | 104 339        |
| 31370 Hedging Reserves (CF hedge) Foreign exch              | 0        | (2)            |          |                 |               |                |                |         | (4)          |            |     | (6)            |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB |          | (5 623)        |          |                 |               |                |                |         | 1 106        |            |     | (4 517)        |
| 31510 Net Income For The Period                             |          | (13 143)       | 13 143   | (81 429)        |               |                |                |         |              |            |     | (81 429)       |
| <b>L31000 SHAREHOLDER'S EQUITY</b>                          | <b>0</b> | <b>178 556</b> |          | <b>(81 429)</b> |               |                |                |         | <b>1 102</b> |            |     | <b>98 229</b>  |
| <b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>                    | <b>0</b> | <b>178 556</b> |          | <b>(81 429)</b> |               |                |                |         | <b>1 102</b> |            |     | <b>98 229</b>  |
| 41010 Pension net liability - Funded DB plans               | 0        | 177            |          |                 |               | 136            | (26)           | (947)   |              |            |     | (660)          |
| 41020 Pension net liability - Unfunded DB plans             | 0        | 103 296        |          |                 |               | 5 386          |                | (3 397) | (1 833)      | 400        |     | 103 851        |
| 41030 Pension net liability - OLTB plans                    | 0        | 3 455          |          |                 |               | 337            | (30)           | (1 128) |              |            |     | 2 633          |

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

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | ERR | OPE     | APP | RES      | MVT      | INC       | DEC     | DECASH   | DIS     | REC | MER  | CLO     |
|---|-----|---------|-----|----------|----------|-----------|---------|----------|---------|-----|------|---------|
| <b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>        | 0   | 106 928 |     |          |          | 5 859     | (56)    | (5 473)  | (1 833) | 400 |      | 105 825 |
| 42010 Provisions for losses and contingencies - Non-current | 0   | 580     |     |          |          | 104 935   | (259)   | (64 846) |         |     |      | 40 410  |
| <b>L42000 NON CURRENT PROVISIONS</b>                        | 0   | 580     |     |          |          | 104 935   | (259)   | (64 846) |         |     |      | 40 410  |
| 43050 Other Long Term Borrowings                            |     |         |     |          |          | 75 000    |         |          |         |     |      | 75 000  |
| <b>L43000 LONG TERM BORROWINGS</b>                          |     |         |     |          |          | 75 000    |         |          |         |     |      | 75 000  |
| 47011 Lease liability Real estate - Non-current             |     | 1 899   |     |          |          | 1 173     | (919)   |          |         |     |      | 2 153   |
| <b>L47000 NON CURRENT LEASE LIABILITY</b>                   |     | 1 899   |     |          |          | 1 173     | (919)   |          |         |     |      | 2 153   |
| <b>L40000 NON CURRENT LIABILITIES</b>                       | 0   | 109 406 |     |          |          | 186 966   | (1 234) | (70 319) | (1 833) | 400 |      | 223 387 |
| 51010 Trade Payables  |     | 70 611  |     |          | (6 083)  |           |         |          |         | 0   | 86   | 64 614  |
| 51020 Trade Payables - Invoic not yet received              |     | 22 239  |     |          | 8 542    |           |         |          |         |     | (86) | 30 696  |
| <b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>               |     | 92 850  |     |          | 2 459    |           |         |          |         | 0   |      | 95 310  |
| 54030 Intercompany cur acct liabilities                     |     | 7 735   |     |          | 25 603   |           |         |          |         |     |      | 33 338  |
| 54040 Overdraft & Cash Facilities                           |     | 4 627   |     |          | (4 627)  |           |         |          |         |     |      |         |
| 54060 Accrued Interest on Bank Overdraft                    |     | 79      |     |          | (86)     |           |         |          |         |     |      | (6)     |
| 54080 Accrued Interests on LT Borrowing                     |     |         |     |          |          | 1 361     | (28)    |          |         |     |      | 1 333   |
| <b>L54000 CURRENT PORTION OF BORROWINGS</b>                 |     | 12 441  |     |          | 20 891   | 1 361     | (28)    |          |         |     |      | 34 665  |
| 55010 Installments & Adv received from Debtors              |     | 30 362  |     |          | 17 469   |           |         |          |         |     |      | 47 831  |
| 55020 Trade Receivables-credit notes                        |     | 10 040  |     |          | (2 404)  |           |         |          |         |     |      | 7 636   |
| 55030 Employee Payables & Accrued Expenses                  |     | 17 174  |     |          | 33 412   |           |         |          |         |     |      | 50 587  |
| 55035 Employee Payables - Bonus score card                  |     | 2 381   |     |          | 218      |           |         |          |         |     |      | 2 599   |
| 55040 Social Charges, Welfare Liabilities                   |     | 92      |     |          | (49)     |           |         |          |         |     |      | 44      |
| 55050 State - VAT Payable                                   |     | 8 031   |     |          | (1 321)  |           |         |          |         |     |      | 6 710   |
| 55070 Payab on acquis tang & intang assets - C              |     | 16      |     |          | (12)     |           |         |          |         |     |      | 4       |
| 55100 Other Current Liabilities                             |     | 3 818   |     |          | (624)    |           |         |          |         |     |      | 3 195   |
| 55110 Deferred Income                                       |     | 28 365  |     |          | 2 552    |           |         |          |         | 0   |      | 30 917  |
| <b>L55000 OTHER CURRENT LIABILITIES</b>                     |     | 100 281 |     |          | 49 241   |           |         |          |         | 0   |      | 149 522 |
| <b>L50000 CURRENT LIABILITIES</b>                           |     | 205 571 |     |          | 72 592   | 1 361     | (28)    |          |         | 0   |      | 279 496 |
| <b>L00000 TOTAL LIABILITIES</b>                             | 0   | 493 534 |     | (81 429) | 72 592   | 188 327   | (1 262) | (70 319) | (731)   | 400 |      | 601 113 |
| <b>ASSETS - LIABILITIES</b>                                 | 0   | 0       |     | 81 429   | (11 907) | (136 484) | (3 357) | 70 319   |         | 1   |      | 0       |

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

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | ERR      | OPE            | APP      | RES       | MVT             | INC            | DEC             | DECASH | DIS          | REC      | MER | CLO              |
|---|----------|----------------|----------|-----------|-----------------|----------------|-----------------|--------|--------------|----------|-----|------------------|
| 11020 Purchased Goodwill                                    |          | 583            |          |           |                 |                |                 |        |              |          |     | 583              |
| <b>A11000 GOODWILL - NET</b>                                |          | <b>583</b>     |          |           |                 |                |                 |        |              |          |     | <b>583</b>       |
| 12120 Internally developed software                         |          | 9 543          |          |           |                 |                | (3 377)         |        |              |          |     | 6 166            |
| 12130 Software & Licenses                                   |          | 3 956          |          |           |                 | 4              | (570)           |        |              |          |     | 3 391            |
| A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS                  |          | 13 500         |          |           |                 | 4              | (3 947)         |        |              |          |     | 9 557            |
| 12820 Amort of Internally developed software                | 0        | (6 349)        |          |           |                 | (1 023)        | 1 205           |        |              |          |     | (6 166)          |
| 12830 Amortization of Software & Licenses                   | 0        | (3 613)        |          |           |                 | (92)           | 354             |        |              |          |     | (3 351)          |
| A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP              | 0        | (9 962)        |          |           |                 | (1 115)        | 1 560           |        |              |          |     | (9 517)          |
| <b>A12000 INTANGIBLE ASSETS</b>                             | <b>0</b> | <b>3 538</b>   |          |           |                 | <b>(1 111)</b> | <b>(2 387)</b>  |        |              |          |     | <b>40</b>        |
| 13113 Fitting and Fixtures                                  |          | 91             |          |           |                 |                |                 |        |              |          |     | 91               |
| 13115 Hardware  | 0        | 15 554         |          |           |                 | 269            | (276)           |        |              | 0        |     | 15 546           |
| 13116 Furniture and equipment                               |          | 525            |          |           |                 | 4              | (7)             |        |              | (3)      |     | 518              |
| 13117 Other Tangible Assets                                 |          | 278            |          |           |                 | 2              |                 |        |              | 4        |     | 284              |
| 13151 Right of use real estate                              |          | 2 581          |          |           |                 | 1 173          | (75)            |        |              |          |     | 3 679            |
| 13130 Tangible Assets in Progress                           | 0        | 0              |          |           |                 |                |                 |        |              |          |     |                  |
| A13100 TANGIBLE ASSETS - GROSS                              | 0        | 19 029         |          |           |                 | 1 447          | (358)           |        |              | 1        |     | 20 118           |
| 13813 Depreciation of Fitting & Fixtures                    | 0        | (58)           |          |           |                 | (9)            |                 |        |              |          |     | (67)             |
| 13815 Depreciation of Hardware                              | 0        | (10 012)       |          |           |                 | (1 758)        | 264             |        |              |          |     | (11 505)         |
| 13816 Deprec of Furniture & equipment                       | 0        | (480)          |          |           |                 | (27)           | 7               |        |              |          |     | (500)            |
| 13817 Depreciation of other tangible assets                 | 0        | (207)          |          |           |                 | (23)           |                 |        |              |          |     | (230)            |
| 13851 Depreciation right of use real estate                 | 0        | (707)          |          |           |                 | (1 096)        | 75              |        |              |          |     | (1 729)          |
| A13800 TANGIBLE ASSETS - DEPREE                             | 0        | (11 464)       |          |           |                 | (2 914)        | 346             |        |              |          |     | (14 032)         |
| 13L Link acct for internal sales                            |          | (1 181)        |          |           |                 |                |                 |        |              |          |     | (1 181)          |
| <b>A13000 TANGIBLE FIXED ASSETS - NET</b>                   | <b>0</b> | <b>6 384</b>   |          |           |                 | <b>(1 467)</b> | <b>(12)</b>     |        |              | <b>1</b> |     | <b>4 906</b>     |
| <b>A14000 INVESTMENT IN ASSOCIATES - NET</b>                |          |                |          |           |                 |                |                 |        |              |          |     |                  |
| 15111 Part Interests in Conso Cies & Assoc                  |          | 58 300         |          |           |                 |                |                 |        |              |          |     | 58 300           |
| A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET             |          | 58 300         |          |           |                 |                |                 |        |              |          |     | 58 300           |
| 15121 Loans   | 0        | 8              |          |           |                 | 4              | (1)             |        |              |          |     | 10               |
| 15123 Deposits & Sureties paid                              |          | 19             |          |           |                 | 104            | (2)             |        |              |          |     | 121              |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET                 | 0        | 26             |          |           |                 | 108            | (3)             |        |              |          |     | 131              |
| <b>A15000 NON-CURRENT FINANCIAL ASSETS</b>                  | <b>0</b> | <b>58 326</b>  |          |           |                 | <b>108</b>     | <b>(3)</b>      |        |              |          |     | <b>58 431</b>    |
| <b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>             |          |                |          |           |                 |                |                 |        |              |          |     |                  |
| 16010 Deferred Tax - Temporary Differences                  |          | 100 753        |          |           |                 | 19 055         |                 |        | (487)        |          |     | 119 321          |
| 16020 Deferred Tax - Loss Carry Forward                     |          | 58 216         |          |           |                 | 33 240         |                 |        |              |          |     | 91 456           |
| 16910 Unrecognised Deferred Tax - Temporary Differences     |          | (107 298)      |          |           |                 |                | (6 023)         |        |              |          |     | (113 321)        |
| 16920 Unrecognised Deferred Tax - Loss Carry Forward        |          | (26 509)       |          |           |                 |                | (64 947)        |        |              |          |     | (91 456)         |
| <b>A16000 DEFERRED TAX ASSETS</b>                           |          | <b>25 162</b>  |          |           |                 | <b>52 295</b>  | <b>(70 970)</b> |        | <b>(487)</b> |          |     | <b>6 000</b>     |
| <b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>             |          |                |          |           |                 |                |                 |        |              |          |     |                  |
| 18030 Pension net asset - Funded DB plans                   |          | 0              |          |           |                 | 0              |                 |        |              |          |     | 0                |
| <b>A18000 OTHER NON CURRENT ASSETS</b>                      | <b>0</b> | <b>0</b>       |          |           |                 | <b>0</b>       |                 |        |              |          |     | <b>0</b>         |
| <b>A10000 NON CURRENT ASSETS</b>                            | <b>0</b> | <b>93 993</b>  |          |           |                 | <b>49 825</b>  | <b>(73 372)</b> |        | <b>(487)</b> | <b>1</b> |     | <b>69 959</b>    |
| 21110 Work-in-Progress (Goods and services)                 |          | 25 414         |          |           | 2 303           |                |                 |        |              |          |     | 27 717           |
| 21120 Transition costs                                      | 0        | 278            |          |           |                 |                | (112)           |        |              |          |     | 166              |
| 21130 Trade Receivables                                     |          | 98 329         |          |           | (11 785)        |                |                 |        |              | 0        |     | 86 544           |
| 21140 Trade Receiv - Invoices to be issued                  |          | 1 150          |          |           | (897)           |                |                 |        |              |          |     | 253              |
| 21930 Allowance on trade receivables                        | 0        | (83)           |          |           |                 | (248)          | 59              |        |              |          |     | (272)            |
| <b>A21000 TRADE RECEIVABLES - NET</b>                       | <b>0</b> | <b>125 088</b> |          |           | <b>(10 379)</b> | <b>(248)</b>   | <b>(53)</b>     |        |              | <b>0</b> |     | <b>114 408</b>   |
| 22010 Income Tax-Rec Reimburs Tax Credits                   |          | 42             |          |           | 61              |                |                 |        |              |          |     | 103              |
| <b>A22000 CURRENT TAX ASSETS</b>                            |          | <b>42</b>      |          |           | <b>61</b>       |                |                 |        |              |          |     | <b>103</b>       |
| 23020 Invent-HW & SW for Selling & oth invent               |          | 1 507          |          |           | (307)           |                |                 |        |              |          |     | 1 200            |
| 23920 Allow/Invent-HW & SW for Selling & oth invent         |          | (145)          |          |           |                 |                |                 |        |              |          |     | (145)            |
| A23020 INVENTORIES - NET                                    |          | 1 362          |          |           | (307)           |                |                 |        |              |          |     | 1 055            |
| 23131 Advance payment                                       |          | 2 913          |          |           | 7 338           |                |                 |        |              |          |     | 10 251           |
| 23132 State - VAT Receivables                               |          | 25             |          |           | 3 490           |                |                 |        |              | 0        |     | 3 515            |
| 23133 Other Receivables & Current Assets                    |          | (438)          |          |           | 15 327          |                |                 |        |              |          |     | 14 890           |
| 23138 Prepaid Expenses                                      |          | 11 312         |          |           | (1 868)         |                |                 |        |              | 0        |     | 9 445            |
| A23030 OTHER RECEIVABLES - NET                              |          | 13 813         |          |           | 24 287          |                |                 |        |              | 0        |     | 38 100           |
| <b>A23000 OTHER CURRENT ASSETS</b>                          |          | <b>15 175</b>  |          |           | <b>23 981</b>   |                |                 |        |              | <b>0</b> |     | <b>39 155</b>    |
| 24010 Cash Flow Hedge foreign exch deriv                    |          | 18             |          |           |                 |                |                 |        | (6)          |          |     | 12               |
| 24020 FV hedge foreign exchange deriv                       |          |                |          |           |                 | 6              |                 |        |              |          |     | 6                |
| <b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>                 |          | <b>18</b>      |          |           |                 | <b>6</b>       |                 |        | <b>(6)</b>   |          |     | <b>18</b>        |
| 23141 Accrued Interests                                     |          |                |          |           |                 | 21             |                 |        |              |          |     | 21               |
| <b>A25000 SHORT TERM FINANCIAL ASSETS</b>                   |          |                |          |           |                 | <b>21</b>      |                 |        |              |          |     | <b>21</b>        |
| 26011 Intercompany current accounts assets                  |          | 20 679         |          |           | 17 240          |                |                 |        |              |          |     | 37 919           |
| 26012 Cash at Bank and in Hand                              |          | 3 237          |          |           | 11 692          |                |                 |        |              |          |     | 14 929           |
| <b>A26000 CASH AND CASH EQUIVALENT</b>                      |          | <b>23 916</b>  |          |           | <b>28 932</b>   |                |                 |        |              |          |     | <b>52 848</b>    |
| <b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>              |          |                |          |           |                 |                |                 |        |              |          |     |                  |
| <b>A20000 CURRENT ASSETS</b>                                | <b>0</b> | <b>164 238</b> |          |           | <b>42 595</b>   | <b>(220)</b>   | <b>(53)</b>     |        | <b>(6)</b>   | <b>0</b> |     | <b>206 554</b>   |
| <b>A00000 TOTAL ASSETS</b>                                  | <b>0</b> | <b>258 231</b> |          |           | <b>42 595</b>   | <b>49 605</b>  | <b>(73 426)</b> |        | <b>(493)</b> | <b>1</b> |     | <b>276 513</b>   |
| 31110 Share Capital   |          | 32             |          |           |                 |                |                 |        |              |          |     | 32               |
| 31210 Additional Paid in Capital                            |          | 79 810         |          |           |                 |                |                 |        |              |          |     | 79 810           |
| 31350 Retained Earnings                                     |          | (16 325)       | (13 280) |           |                 |                |                 |        |              |          |     | (29 605)         |
| 31370 Hedging Reserves (CF hedge) Foreign exch              | 0        | (2)            |          |           |                 |                |                 |        | (4)          |          |     | (6)              |
| 31360 Actuarial gains / losses in OCI - DB plans, excl OLTB |          | (5 623)        |          |           |                 |                |                 |        | 1 106        |          |     | (4 517)          |
| 31510 Net Income For The Period                             |          | (13 280)       | 13 280   | (152 399) |                 |                |                 |        |              |          |     | (152 399)        |
| <b>L31000 SHAREHOLDER'S EQUITY</b>                          | <b>0</b> | <b>44 612</b>  |          |           |                 |                |                 |        | <b>1 102</b> |          |     | <b>(106 684)</b> |
| <b>L32000 MINORITY INTEREST</b>                             |          |                |          |           |                 |                |                 |        |              |          |     |                  |

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

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | ERR      | OPE            | APP | RES              | MVT             | INC              | DEC             | DECASH          | DIS            | REC      | MER  | CLO              |
|---|----------|----------------|-----|------------------|-----------------|------------------|-----------------|-----------------|----------------|----------|------|------------------|
| <b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>                    | <b>0</b> | <b>44 612</b>  |     | <b>(152 399)</b> |                 |                  |                 |                 | <b>1 102</b>   |          |      | <b>(106 684)</b> |
| 41010 Pension net liability - Funded DB plans               | 0        | 0              |     |                  |                 | 0                | 0               | 0               |                |          |      | 0                |
| 41020 Pension net liability - Unfunded DB plans             | 0        | 27 115         |     |                  |                 | 5 386            | (2 501)         | (972)           | (1 595)        |          |      | 27 433           |
| 41030 Pension net liability - OLTB plans                    | 0        | 3 632          |     |                  |                 | 473              | (56)            | (2 076)         |                |          |      | 1 973            |
| <b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>        | <b>0</b> | <b>30 746</b>  |     |                  |                 | <b>5 859</b>     | <b>(2 557)</b>  | <b>(3 047)</b>  | <b>(1 595)</b> |          |      | <b>29 406</b>    |
| 42010 Provisions for losses and contingencies - Non-current | 0        | 580            |     |                  |                 | 104 935          | (259)           | (64 846)        |                |          |      | 40 410           |
| <b>L42000 NON CURRENT PROVISIONS</b>                        | <b>0</b> | <b>580</b>     |     |                  |                 | <b>104 935</b>   | <b>(259)</b>    | <b>(64 846)</b> |                |          |      | <b>40 410</b>    |
| 43050 Other Long Term Borrowings                            |          |                |     |                  |                 | 75 000           |                 |                 |                |          |      | 75 000           |
| <b>L43000 LONG TERM BORROWINGS</b>                          |          |                |     |                  |                 | <b>75 000</b>    |                 |                 |                |          |      | <b>75 000</b>    |
| <b>L44000 DEFERRED TAX LIABILITIES</b>                      |          |                |     |                  |                 |                  |                 |                 |                |          |      |                  |
| <b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>             |          |                |     |                  |                 |                  |                 |                 |                |          |      |                  |
| <b>L46000 OTHER NON CURRENT LIABILITIES</b>                 |          |                |     |                  |                 |                  |                 |                 |                |          |      |                  |
| 47011 Lease liability Real estate - Non-current             |          | 1 899          |     |                  |                 | 1 173            | (919)           |                 |                |          |      | 2 153            |
| 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>1 899</b>   |     |                  |                 | <b>1 173</b>     | <b>(919)</b>    |                 |                |          |      | <b>2 153</b>     |
| <b>L40000 NON CURRENT LIABILITIES</b>                       | <b>0</b> | <b>33 225</b>  |     |                  |                 | <b>186 966</b>   | <b>(3 735)</b>  | <b>(67 893)</b> | <b>(1 595)</b> |          |      | <b>146 969</b>   |
| 51010 Trade Payables  |          | 70 611         |     |                  | (6 164)         |                  |                 |                 |                | 0        | 86   | 64 533           |
| 51020 Trade Payables - Invoice not yet received             |          | 22 239         |     |                  | 8 542           |                  |                 |                 |                |          | (86) | 30 696           |
| <b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>               |          | <b>92 850</b>  |     |                  | <b>2 378</b>    |                  |                 |                 |                | <b>0</b> |      | <b>95 229</b>    |
| <b>L52000 CURRENT TAX</b>                                   |          |                |     |                  |                 |                  |                 |                 |                |          |      |                  |
| <b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>                 |          |                |     |                  |                 |                  |                 |                 |                |          |      |                  |
| 54030 Intercompany cur acct liabilities                     |          | 7 735          |     |                  | 25 603          |                  |                 |                 |                |          |      | 33 338           |
| 54040 Overdraft & Cash Facilities                           |          | 4 627          |     |                  | (4 627)         |                  |                 |                 |                |          |      |                  |
| 54060 Accrued Interest on Bank Overdraft                    |          | 79             |     |                  | (86)            |                  |                 |                 |                |          |      | (6)              |
| 54080 Accrued Interests on LT Borrowing                     |          |                |     |                  |                 | 1 361            | (28)            |                 |                |          |      | 1 333            |
| <b>L54000 CURRENT PORTION OF BORROWINGS</b>                 |          | <b>12 441</b>  |     |                  | <b>20 891</b>   | <b>1 361</b>     | <b>(28)</b>     |                 |                |          |      | <b>34 665</b>    |
| 55010 Installments & Adv received from Debtors              |          | 5 185          |     |                  | (622)           |                  |                 |                 |                |          |      | 4 563            |
| 55020 Trade Receivables-credit notes                        |          | 10 040         |     |                  | (2 404)         |                  |                 |                 |                |          |      | 7 636            |
| 55030 Employee Payables & Accrued Expenses                  |          | 17 174         |     |                  | 33 412          |                  |                 |                 |                |          |      | 50 587           |
| 55035 Employee Payables - Bonus score card                  |          | 2 381          |     |                  | 218             |                  |                 |                 |                |          |      | 2 599            |
| 55040 Social Charges, Welfare Liabilities                   |          | 92             |     |                  | (49)            |                  |                 |                 |                |          |      | 44               |
| 55050 State - VAT Payable                                   |          | 8 031          |     |                  | (1 321)         |                  |                 |                 |                |          |      | 6 710            |
| 55070 Payab on acquis tang & intang assets - C              |          | 16             |     |                  | 69              |                  |                 |                 |                |          |      | 85               |
| 55100 Other Current Liabilities                             |          | 3 818          |     |                  | (624)           |                  |                 |                 |                |          |      | 3 195            |
| 55110 Deferred Income                                       |          | 28 365         |     |                  | 2 552           |                  |                 |                 |                | 0        |      | 30 917           |
| <b>L55000 OTHER CURRENT LIABILITIES</b>                     |          | <b>75 103</b>  |     |                  | <b>31 232</b>   |                  |                 |                 |                | <b>0</b> |      | <b>106 335</b>   |
| <b>L57000 Accrued interests ? lease</b>                     |          |                |     |                  |                 |                  |                 |                 |                |          |      |                  |
| <b>L58000 CURRENT PROVISIONS</b>                            |          |                |     |                  |                 |                  |                 |                 |                |          |      |                  |
| <b>L57500 CURRENT LEASE Liability</b>                       |          |                |     |                  |                 |                  |                 |                 |                |          |      |                  |
| <b>L50000 CURRENT LIABILITIES</b>                           |          | <b>180 394</b> |     |                  | <b>54 502</b>   | <b>1 361</b>     | <b>(28)</b>     |                 |                | <b>0</b> |      | <b>236 228</b>   |
| <b>L00000 TOTAL LIABILITIES</b>                             | <b>0</b> | <b>258 231</b> |     | <b>(152 399)</b> | <b>54 502</b>   | <b>188 327</b>   | <b>(3 763)</b>  | <b>(67 893)</b> | <b>(493)</b>   |          |      | <b>276 513</b>   |
| <b>ASSETS - LIABILITIES</b>                                 | <b>0</b> | <b>0</b>       |     | <b>152 399</b>   | <b>(11 907)</b> | <b>(138 723)</b> | <b>(69 662)</b> | <b>67 893</b>   |                | <b>1</b> |      | <b>0</b>         |

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

TOTAL

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | ERR      | OPE             | APP      | RES | MVT              | INC             | DEC             | DECASH | DIS            | REC      | MER | CHA | CLO              |
|---|----------|-----------------|----------|-----|------------------|-----------------|-----------------|--------|----------------|----------|-----|-----|------------------|
| 11020 Purchased Goodwill                                    |          | 583             |          |     |                  |                 |                 |        |                |          |     |     | 583              |
| <b>A11000 GOODWILL - NET</b>                                |          | <b>583</b>      |          |     |                  |                 |                 |        |                |          |     |     | <b>583</b>       |
| 12120 Internally developed software                         |          | 9 543           |          |     |                  |                 | (3 377)         |        |                |          |     |     | 6 166            |
| 12130 Software & Licenses                                   |          | 3 956           |          |     |                  | 4               | (570)           |        |                |          |     |     | 3 391            |
| A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS                  |          | 13 500          |          |     |                  | 4               | (3 947)         |        |                |          |     |     | 9 557            |
| 12820 Amort of Internally developed software                | 0        | (6 349)         |          |     |                  | (1 023)         | 1 205           |        |                |          |     |     | (6 166)          |
| 12830 Amortization of Software & Licenses                   | 0        | (3 613)         |          |     |                  | (92)            | 354             |        |                |          |     |     | (3 351)          |
| A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP              | 0        | (9 962)         |          |     |                  | (1 115)         | 1 560           |        |                |          |     |     | (9 517)          |
| <b>A12000 INTANGIBLE ASSETS</b>                             | <b>0</b> | <b>3 538</b>    |          |     |                  | <b>(1 111)</b>  | <b>(2 387)</b>  |        |                |          |     |     | <b>40</b>        |
| 13113 Fitting and Fixtures                                  |          | 91              |          |     |                  |                 |                 |        |                |          |     |     | 91               |
| 13115 Hardware  | 0        | 15 554          |          |     |                  | 269             | (276)           |        |                | 0        |     |     | 15 546           |
| 13116 Furniture and equipment                               |          | 525             |          |     |                  | 4               | (7)             |        |                | (3)      |     |     | 518              |
| 13117 Other Tangible Assets                                 |          | 278             |          |     |                  | 2               |                 |        |                | 4        |     |     | 284              |
| 13151 Right of use real estate                              |          | 2 581           |          |     |                  | 1 173           | (75)            |        |                |          |     |     | 3 679            |
| 13130 Tangible Assets in Progress                           | 0        | 0               |          |     |                  |                 |                 |        |                |          |     |     |                  |
| A13100 TANGIBLE ASSETS - GROSS                              | 0        | 19 029          |          |     |                  | 1 447           | (358)           |        |                | 1        |     |     | 20 118           |
| 13813 Depreciation of Fiting & Fixtures                     | 0        | (58)            |          |     |                  | (9)             |                 |        |                |          |     |     | (67)             |
| 13815 Depreciation of Hardware                              | 0        | (10 012)        |          |     |                  | (1 758)         | 264             |        |                |          |     |     | (11 505)         |
| 13816 Deprec of Furniture & equipment                       | 0        | (480)           |          |     |                  | (27)            | 7               |        |                |          |     |     | (500)            |
| 13817 Depreciation of other tangible assets                 | 0        | (207)           |          |     |                  | (23)            |                 |        |                |          |     |     | (230)            |
| 13851 Depreciation right of use real estate                 | 0        | (707)           |          |     |                  | (1 096)         | 75              |        |                |          |     |     | (1 729)          |
| A13800 TANGIBLE ASSETS - DEPRE                              | 0        | (11 464)        |          |     |                  | (2 914)         | 346             |        |                |          |     |     | (14 032)         |
| 13L Link acct for internal sales                            |          | (1 181)         |          |     |                  |                 |                 |        |                |          |     |     | (1 181)          |
| <b>A13000 TANGIBLE FIXED ASSETS - NET</b>                   | <b>0</b> | <b>6 384</b>    |          |     |                  | <b>(1 467)</b>  | <b>(12)</b>     |        |                | <b>1</b> |     |     | <b>4 906</b>     |
| <b>A14000 INVESTMENT IN ASSOCIATES - NET</b>                |          |                 |          |     |                  |                 |                 |        |                |          |     |     |                  |
| 15121 Loans   | 0        | 8               |          |     |                  | 4               | (1)             |        |                |          |     |     | 10               |
| 15123 Deposits & Sureties paid                              |          | 19              |          |     |                  | 104             | (2)             |        |                |          |     |     | 121              |
| A15020 RECEIVABLES AND OTHER FIN ASSETS NET                 | 0        | 26              |          |     |                  | 108             | (3)             |        |                |          |     |     | 131              |
| <b>A15000 NON-CURRENT FINANCIAL ASSETS</b>                  | <b>0</b> | <b>26</b>       |          |     |                  | <b>108</b>      | <b>(3)</b>      |        |                |          |     |     | <b>131</b>       |
| 15L Link acct for invest elim - mother's cie                |          | 58 300          |          |     |                  |                 |                 |        |                |          |     |     | 58 300           |
| 15LP Link acct for investment elim-affiliates               |          | (79 839)        |          |     |                  |                 |                 |        |                |          |     |     | (79 839)         |
| <b>15TOT LINK ACCT FOR INVESTM ELIMINATION</b>              |          | <b>(21 539)</b> |          |     |                  |                 |                 |        |                |          |     |     | <b>(21 539)</b>  |
| 16010 Deferred Tax - Temporary Differences                  |          | 100 753         |          |     |                  | 19 055          |                 |        | (487)          |          |     |     | 119 321          |
| 16020 Deferred Tax - Loss Carry Forward                     |          | 58 216          |          |     |                  | 33 240          |                 |        |                |          |     |     | 91 456           |
| 16910 Unrecognised Deferred Tax - Temporary Differences     |          | (107 298)       |          |     |                  |                 | (6 023)         |        |                |          |     |     | (113 321)        |
| 16920 Unrecognised Deferred Tax - Loss Carry Forward        |          | (26 509)        |          |     |                  |                 | (64 947)        |        |                |          |     |     | (91 456)         |
| <b>A16000 DEFERRED TAX ASSETS</b>                           |          | <b>25 162</b>   |          |     |                  | <b>52 295</b>   | <b>(70 970)</b> |        | <b>(487)</b>   |          |     |     | <b>6 000</b>     |
| <b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>             |          |                 |          |     |                  |                 |                 |        |                |          |     |     |                  |
| 18030 Pension net asset - Funded DB plans                   |          | 0               |          |     |                  | 0               |                 |        |                |          |     |     | 0                |
| <b>A18000 OTHER NON CURRENT ASSETS</b>                      | <b>0</b> | <b>0</b>        |          |     |                  | <b>0</b>        | <b>0</b>        |        |                |          |     |     | <b>0</b>         |
| <b>A10000 NON CURRENT ASSETS</b>                            | <b>0</b> | <b>14 153</b>   |          |     |                  | <b>49 825</b>   | <b>(73 372)</b> |        | <b>(487)</b>   | <b>1</b> |     |     | <b>(9 880)</b>   |
| 21110 Work-in-Progress (Goods and services)                 |          | 24 541          |          |     | 3 077            |                 |                 |        |                |          |     |     | 27 618           |
| 21120 Transition costs                                      | 0        | 278             |          |     |                  |                 | (112)           |        |                |          |     |     | 166              |
| 21130 Trade Receivables                                     |          | 83 141          |          |     | (7 236)          |                 |                 |        |                |          |     |     | 75 905           |
| 21140 Trade Receiv - Invoices to be issued                  |          | 677             |          |     | (462)            |                 |                 |        |                |          |     |     | 215              |
| 21930 Allowance on trade receivables                        | 0        | (83)            |          |     |                  | (248)           | 59              |        |                |          |     |     | (272)            |
| <b>A21000 TRADE RECEIVABLES - NET</b>                       | <b>0</b> | <b>108 553</b>  |          |     | <b>(4 621)</b>   | <b>(248)</b>    | <b>(53)</b>     |        |                |          |     |     | <b>103 632</b>   |
| 22010 Income Tax-Rec Reimburs Tax Credits                   |          | 42              |          |     | 61               |                 |                 |        |                |          |     |     | 103              |
| <b>A22000 CURRENT TAX ASSETS</b>                            |          | <b>42</b>       |          |     | <b>61</b>        |                 |                 |        |                |          |     |     | <b>103</b>       |
| 23020 Invent-HW & SW for Selling & oth invent               |          | 1 507           |          |     | (307)            |                 |                 |        |                |          |     |     | 1 200            |
| 23920 Allow/Invent-HW & SW for Selling & oth invent         |          | (145)           |          |     |                  |                 |                 |        |                |          |     |     | (145)            |
| A23020 INVENTORIES - NET                                    |          | 1 362           |          |     | (307)            |                 |                 |        |                |          |     |     | 1 055            |
| 23131 Advance payment                                       |          | 2 913           |          |     | 7 338            |                 |                 |        |                |          |     |     | 10 251           |
| 23132 State - VAT Receivables                               |          | 25              |          |     | 3 490            |                 |                 |        |                | 0        |     |     | 3 515            |
| 23133 Other Receivables & Current Assets                    |          | (1 208)         |          |     | 15 881           |                 |                 |        |                |          |     |     | 14 673           |
| 23138 Prepaid Expenses                                      |          | 10 482          |          |     | (1 496)          |                 |                 |        |                | 0        |     |     | 8 985            |
| 23141 Accrued Interests                                     |          |                 |          |     |                  | 21              |                 |        |                |          |     |     | 21               |
| A23030 OTHER RECEIVABLES - NET                              |          | 12 212          |          |     | 25 213           |                 |                 |        |                | 0        |     |     | 37 424           |
| <b>A23000 OTHER CURRENT ASSETS</b>                          |          | <b>13 574</b>   |          |     | <b>24 906</b>    |                 |                 |        |                | <b>0</b> |     |     | <b>38 480</b>    |
| 24010 Cash Flow Hedge foreign exch deriv                    |          | 18              |          |     |                  |                 |                 |        | (6)            |          |     |     | 12               |
| 24020 FV hedge foreign exchange deriv                       |          |                 |          |     |                  | 6               |                 |        |                |          |     |     | 6                |
| <b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>                 |          | <b>18</b>       |          |     |                  | <b>6</b>        |                 |        | <b>(6)</b>     |          |     |     | <b>18</b>        |
| <b>A25000 SHORT TERM FINANCIAL ASSETS</b>                   |          |                 |          |     |                  | <b>21</b>       |                 |        |                |          |     |     | <b>21</b>        |
| 26012 Cash at Bank and in Hand                              |          | 3 237           |          |     | 11 692           |                 |                 |        |                |          |     |     | 14 929           |
| <b>A26000 CASH AND CASH EQUIVALENT</b>                      |          | <b>3 237</b>    |          |     | <b>11 692</b>    |                 |                 |        |                |          |     |     | <b>14 929</b>    |
| 27L Link acct for DEBT_long term                            |          | 12 945          |          |     | (8 363)          | (76 361)        | 28              |        |                |          |     |     | (71 752)         |
| 272L Link acct for BFR_short term                           |          | (40 616)        |          |     | (12 105)         |                 |                 |        |                |          |     | 0   | (52 721)         |
| <b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>              |          | <b>(27 671)</b> |          |     | <b>(20 469)</b>  | <b>(76 361)</b> | <b>28</b>       |        |                | <b>0</b> |     |     | <b>(124 473)</b> |
| <b>A20000 CURRENT ASSETS</b>                                | <b>0</b> | <b>97 752</b>   |          |     | <b>11 570</b>    | <b>(76 582)</b> | <b>(25)</b>     |        | <b>(6)</b>     | <b>0</b> |     |     | <b>32 710</b>    |
| <b>A00000 TOTAL ASSETS</b>                                  | <b>0</b> | <b>111 905</b>  |          |     | <b>11 570</b>    | <b>(26 756)</b> | <b>(73 397)</b> |        | <b>(493)</b>   | <b>1</b> |     |     | <b>22 830</b>    |
| 3130G Consolidated Reserves                                 |          | 3 287           | (32 889) |     |                  |                 |                 |        |                |          |     |     | (29 602)         |
| 3137G Hedg Reserv (CF hedge) Foreign exch-GP                | 0        | (2)             |          |     |                  |                 |                 |        | (4)            |          |     |     | (6)              |
| 3136G Actuarial gains / losses in OCI - DB plans, GP        |          | (5 623)         |          |     |                  |                 |                 |        | 1 106          |          |     |     | (4 517)          |
| 3151G Net Income - Group part                               |          | (32 889)        | 32 889   |     | (152 399)        |                 |                 |        |                |          |     |     | (152 399)        |
| <b>L31000 SHAREHOLDER'S EQUITY</b>                          | <b>0</b> | <b>(35 227)</b> |          |     | <b>(152 399)</b> |                 |                 |        | <b>1 102</b>   |          |     |     | <b>(186 523)</b> |
| <b>L32000 MINORITY INTEREST</b>                             |          |                 |          |     |                  |                 |                 |        |                |          |     |     |                  |
| <b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>                    | <b>0</b> | <b>(35 227)</b> |          |     | <b>(152 399)</b> |                 |                 |        | <b>1 102</b>   |          |     |     | <b>(186 523)</b> |
| 41010 Pension net liability - Funded DB plans               | 0        | 0               |          |     | 0                | 0               | 0               | 0      |                | 27 433   |     |     | 27 433           |
| 41020 Pension net liability - Unfunded DB plans             | 0        | 27 115          |          |     | 5 386            | (2 501)         | (972)           |        | (1 595)        | (27 433) |     |     |                  |
| 41030 Pension net liability - OLTB plans                    | 0        | 3 632           |          |     | 473              | (56)            | (2 076)         |        |                |          |     |     | 1 973            |
| <b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>        | <b>0</b> | <b>30 746</b>   |          |     | <b>5 859</b>     | <b>(2 557)</b>  | <b>(3 047)</b>  |        | <b>(1 595)</b> |          |     |     | <b>29 406</b>    |
| 42010 Provisions for losses and contingencies - Non-current | 0        | 580             |          |     | 104 935          | (259)           | (64 846)        |        |                |          |     |     | 40 410           |
| <b>L42000 NON CURRENT PROVISIONS</b>                        | <b>0</b> | <b>580</b>      |          |     | <b>104 935</b>   | <b>(259)</b>    | <b>(64 846)</b> |        |                |          |     |     | <b>40 410</b>    |

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

**TOTAL**

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|   | ERR      | OPE            | APP | RES              | MVT             | INC              | DEC             | DECASH          | DIS            | REC      | MER  | CHA      | CLO            |
|---|----------|----------------|-----|------------------|-----------------|------------------|-----------------|-----------------|----------------|----------|------|----------|----------------|
| <b>L43000 LONG TERM BORROWINGS</b>              |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| <b>L44000 DEFERRED TAX LIABILITIES</b>          |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| <b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b> |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| <b>L46000 OTHER NON CURRENT LIABILITIES</b>     |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| 47011 Lease liability Real estate - Non-current |          | 1 899          |     |                  |                 | 1 173            | (919)           |                 |                |          |      |          | 2 153          |
| <b>L47000 NON CURRENT LEASE LIABILITY</b>       |          | <b>1 899</b>   |     |                  |                 | <b>1 173</b>     | <b>(919)</b>    |                 |                |          |      |          | <b>2 153</b>   |
| <b>L40000 NON CURRENT LIABILITIES</b>           | <b>0</b> | <b>33 225</b>  |     |                  |                 | <b>111 966</b>   | <b>(3 735)</b>  | <b>(67 893)</b> | <b>(1 595)</b> |          |      |          | <b>71 969</b>  |
| 51010 Trade Payables                            |          | 16 214         |     |                  | (6 851)         |                  |                 |                 |                | 0        | 86   |          | 9 448          |
| 51020 Trade Payables - Invoice not yet received |          | 18 028         |     |                  | 3 759           |                  |                 |                 |                |          | (86) | 0        | 21 701         |
| <b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>   |          | <b>34 242</b>  |     |                  | <b>(3 093)</b>  |                  |                 |                 |                | <b>0</b> |      | <b>0</b> | <b>31 149</b>  |
| <b>L52000 CURRENT TAX</b>                       |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| <b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>     |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| 54040 Overdraft & Cash Facilities               |          | 4 627          |     |                  | (4 627)         |                  |                 |                 |                |          |      |          |                |
| 54060 Accrued Interest on Bank Overdraft        |          | 79             |     |                  | (86)            |                  |                 |                 |                |          |      |          | (6)            |
| <b>L54000 CURRENT PORTION OF BORROWINGS</b>     |          | <b>4 706</b>   |     |                  | <b>(4 712)</b>  |                  |                 |                 |                |          |      |          | <b>(6)</b>     |
| 55010 Installments & Adv received from Debtors  |          | 5 185          |     |                  | (622)           |                  |                 |                 |                |          |      |          | 4 563          |
| 55020 Trade Receivables-credit notes            |          | 10 021         |     |                  | (2 385)         |                  |                 |                 |                |          |      |          | 7 636          |
| 55030 Employee Payables & Accrued Expenses      |          | 17 174         |     |                  | 33 412          |                  |                 |                 |                |          |      |          | 50 587         |
| 55035 Employee Payables - Bonus score card      |          | 2 381          |     |                  | 218             |                  |                 |                 |                |          |      |          | 2 599          |
| 55040 Social Charges, Welfare Liabilities       |          | 92             |     |                  | (49)            |                  |                 |                 |                |          |      |          | 44             |
| 55050 State - VAT Payable                       |          | 8 031          |     |                  | (1 321)         |                  |                 |                 |                |          |      |          | 6 710          |
| 55070 Payab on acquis tang & intang assets - C  |          | 16             |     |                  | 69              |                  |                 |                 |                |          |      |          | 85             |
| 55100 Other Current Liabilities                 |          | 3 818          |     |                  | (624)           |                  |                 |                 |                |          |      |          | 3 195          |
| 55110 Deferred Income                           |          | 28 241         |     |                  | 2 582           |                  |                 |                 |                | 0        |      |          | 30 823         |
| <b>L55000 OTHER CURRENT LIABILITIES</b>         |          | <b>74 960</b>  |     |                  | <b>31 282</b>   |                  |                 |                 |                | <b>0</b> |      |          | <b>106 242</b> |
| <b>L57000 Accrued interests ? lease</b>         |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| <b>L58000 CURRENT PROVISIONS</b>                |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| <b>L57500 CURRENT LEASE LIABILITY</b>           |          |                |     |                  |                 |                  |                 |                 |                |          |      |          |                |
| <b>L50000 CURRENT LIABILITIES</b>               |          | <b>113 908</b> |     |                  | <b>23 477</b>   |                  |                 |                 |                | <b>0</b> |      | <b>0</b> | <b>137 385</b> |
| <b>L00000 TOTAL LIABILITIES</b>                 | <b>0</b> | <b>111 905</b> |     | <b>(152 399)</b> | <b>23 477</b>   | <b>111 966</b>   | <b>(3 735)</b>  | <b>(67 893)</b> | <b>(493)</b>   | <b>0</b> |      | <b>0</b> | <b>22 830</b>  |
| <b>ASSETS - LIABILITIES</b>                     | <b>0</b> | <b>0</b>       |     | <b>152 399</b>   | <b>(11 907)</b> | <b>(138 723)</b> | <b>(69 662)</b> | <b>67 893</b>   |                | <b>1</b> |      |          | <b>0</b>       |

## 2A07\_005S - SHAREHOLDERS EQUITY

ST\_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2025

|  | ERR      | OPE             | APP     | RES             | DIS          | CLO             |
|--|----------|-----------------|---------|-----------------|--------------|-----------------|
| Share Capital  |          | 32              |         |                 |              | 32              |
| Additional Paid in Capital   |          | 79 810          |         |                 |              | 79 810          |
| Retained Earnings  |          | 117 482         | -13 143 |                 |              | 104 339         |
| Hedging Reserves (CF hedge) Foreign exch                                       | 0        | -2              |         |                 | -4           | -6              |
| Actuarial gains / losses in OCI - DB plans, excl OLTB                          |          | -5 623          |         |                 | 1 106        | -4 517          |
| Net Income For The Period  |          | -13 143         | 13 143  | -81 429         |              | -81 429         |
| <b>Total Shareholder's Equity</b>  | <b>0</b> | <b>178 556</b>  |         | <b>-81 429</b>  | <b>1 102</b> | <b>98 229</b>   |
| Other - Central team conso   |          | -133 944        |         | -70 970         |              | -204 914        |
| <b>Total Restatements - Total Local</b>  |          | <b>-133 944</b> |         | <b>-70 970</b>  |              | <b>-204 914</b> |
| <b>Restated Shareholder's Equity</b>   | <b>0</b> | <b>44 612</b>   |         | <b>-152 399</b> | <b>1 102</b> | <b>-106 684</b> |
| Share Capital  |          | 32              |         |                 |              | 32              |
| Additional Paid in Capital   |          | 79 810          |         |                 |              | 79 810          |
| Retained Earnings  |          | -16 325         | -13 280 |                 |              | -29 605         |
| Hedging Reserves (CF hedge) Foreign exch                                       | 0        | -2              |         |                 | -4           | -6              |
| Actuarial gains / losses in OCI - DB plans, excl OLTB                          |          | -5 623          |         |                 | 1 106        | -4 517          |
| Net Income For The Period  |          | -13 280         | 13 280  | -152 399        |              | -152 399        |
| <b>Translated Shareholder's Equity</b>   | <b>0</b> | <b>44 612</b>   |         | <b>-152 399</b> | <b>1 102</b> | <b>-106 684</b> |
| Share Capital  |          | 32              |         |                 |              | 32              |
| Additional Paid in Capital   |          | 79 810          |         |                 |              | 79 810          |
| Retained Earnings  |          | -16 325         | -13 280 |                 |              | -29 605         |
| Hedging Reserves (CF hedge) Foreign exch                                       | 0        | -2              |         |                 | -4           | -6              |
| Actuarial gains / losses in OCI - DB plans, excl OLTB                          |          | -5 623          |         |                 | 1 106        | -4 517          |
| Net Income For The Period  |          | -13 280         | 13 280  | -152 399        |              | -152 399        |
| <b>Proportionnal Shareholder's Equity</b>                                      | <b>0</b> | <b>44 612</b>   |         | <b>-152 399</b> | <b>1 102</b> | <b>-106 684</b> |
| Elimination of investments   |          | -79 839         |         |                 |              | -79 839         |
| Elimination of investments - E023 - Atos SA                                    |          | -7              |         |                 |              | -7              |
| Elimination of investments - E735 - Atos IT Solutions and Services GmbH - 525K |          | -79 832         |         |                 |              | -79 832         |
| <b>Total Elim Shareholder's Equity</b>   |          | <b>-79 839</b>  |         |                 |              | <b>-79 839</b>  |
| Group Share  | 0        | -35 227         |         | -152 399        | 1 102        | -186 523        |
| <b>Consolidated Shareholder's Equity</b>                                       | <b>0</b> | <b>-35 227</b>  |         | <b>-152 399</b> | <b>1 102</b> | <b>-186 523</b> |

|         |       |                         |               | COMMENTS                             | [None]          | COMMENTS | BDSS            | COMMENTS                             | AT_SUP          | COMMENTS | STRU       | COMMENTS | COAD                                 | COMMENTS | CHECK | OOLCASH |
|---------|-------|-------------------------|---------------|--------------------------------------|-----------------|----------|-----------------|--------------------------------------|-----------------|----------|------------|----------|--------------------------------------|----------|-------|---------|
| EB76_NA | 68331 | Restructuring Staff     | EVENTS        |                                      | -101,389        |          |                 |                                      | -101,389        |          |            |          |                                      |          |       |         |
|         |       |                         | EVENT1        | Genesis                              | -101,389        |          |                 | Genesis                              | -101,389        |          |            |          |                                      |          |       |         |
| EB76_NA | 68331 | <b>TOTAL OF NATURES</b> | <b>EVENTS</b> |                                      | <b>-101,389</b> |          |                 |                                      | <b>-101,389</b> |          |            |          |                                      |          |       |         |
|         |       | <b>[None]</b>           | <b>[None]</b> |                                      | <b>-101,389</b> |          |                 |                                      | <b>-101,389</b> |          |            |          |                                      |          |       |         |
| EB76_NA | 78331 | Restructuring Staff     | EVENTS        |                                      | 64,846          |          |                 |                                      | 64,846          |          |            |          |                                      |          |       |         |
|         |       |                         | EVENT1        | Genesis                              | 64,846          |          |                 | Genesis                              | 64,846          |          |            |          |                                      |          |       |         |
| EB76_NA | 78331 | <b>TOTAL OF NATURES</b> | <b>EVENTS</b> |                                      | <b>64,846</b>   |          |                 |                                      | <b>64,846</b>   |          |            |          |                                      |          |       |         |
|         |       | <b>[None]</b>           | <b>[None]</b> |                                      | <b>64,846</b>   |          |                 |                                      | <b>64,846</b>   |          |            |          |                                      |          |       |         |
| EB76_NA | 68334 | Restructuring Staff     | EVENTS        |                                      | -68,055         |          |                 |                                      | -67,697         |          | -50        |          | -318                                 |          |       |         |
|         |       |                         | EVENT1        | Genesis - Pitoma                     | -63,571         |          |                 | Genesis - Pitoma                     | -63,571         |          |            |          |                                      |          |       |         |
|         |       |                         | EVENT2        | Restruct Costs -Genesis Garden Leave | -4,484          |          |                 | Restruct Costs -Genesis Garden Leave | -4,126          |          | -50        |          | Restruct Costs -Genesis Garden Leave | -318     |       |         |
|         |       | Specific transactions   | EVENTS        |                                      | -955            |          |                 |                                      | -942            |          | -13        |          |                                      |          |       |         |
|         |       |                         | EVENT1        | Alpha ? externa                      | -12             |          | ATZ Aufstockung | Alpha ? externa                      | -12             |          |            |          |                                      |          |       |         |
|         |       |                         | EVENT3        | ATZ Aufstockung                      | -947            |          |                 | ATZ Aufstockung                      | -930            |          |            |          |                                      |          |       |         |
|         |       |                         | EVENT6        | GER - Others                         | 4               |          |                 | GER - Others                         | 4               |          |            |          |                                      |          |       |         |
| EB76_NA | 68334 | <b>TOTAL OF NATURES</b> | <b>EVENTS</b> |                                      | <b>-69,021</b>  |          |                 |                                      | <b>-68,640</b>  |          | <b>-63</b> |          | <b>-318</b>                          |          |       | 0       |
|         |       | <b>[None]</b>           | <b>[None]</b> |                                      | <b>-69,021</b>  |          |                 |                                      | <b>-68,640</b>  |          | <b>-63</b> |          | <b>-318</b>                          |          |       |         |
| EB76_NA | 78334 | Restructuring Staff     | EVENTS        |                                      | 60              |          |                 |                                      | 60              |          |            |          |                                      |          |       |         |
|         |       |                         | EVENT1        | Alpha internal - bonus               | 60              |          |                 | Alpha internal - bonus               | 60              |          |            |          |                                      |          |       |         |
|         |       | Specific transactions   | EVENTS        |                                      | 8               |          |                 |                                      | 8               |          |            |          |                                      |          |       |         |
|         |       |                         | EVENT1        | GER - Others                         | 8               |          |                 | GER - Others                         | 8               |          |            |          |                                      |          |       |         |
| EB76_NA | 78334 | <b>TOTAL OF NATURES</b> | <b>EVENTS</b> |                                      | <b>68</b>       |          |                 |                                      | <b>68</b>       |          |            |          |                                      |          |       |         |
|         |       | <b>[None]</b>           | <b>[None]</b> |                                      | <b>68</b>       |          |                 |                                      | <b>68</b>       |          |            |          |                                      |          |       |         |

## 2A10\_005S - NET DEBT

ST\_AO.E700 Eviden Worldgrid S.L. - Actuals December 2025

|  |        | Input | Manual Adjustments | Total Restated | Translated | Proportion | Elimination | Top Adjustments | Contribution |
|--|--------|-------|--------------------|----------------|------------|------------|-------------|-----------------|--------------|
| NDT1110 NET INCOME - GROUP                       | RES    |       |                    |                |            |            | -           |                 |              |
| 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] |       |                    |                |            |            | -           |                 |              |
| NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX | [None] |       |                    |                |            |            | -           |                 |              |
| NDT1200 Taxes paid                               | F_CF1  |       |                    |                |            |            | -           |                 |              |
| NDT1300 Change in working capital requirement    | F_CF2  |       |                    |                |            |            | -           |                 |              |
| NDT1000 NET DEBT FROM (USED IN) OPERATING ACT    | [None] |       |                    |                |            |            | -           |                 |              |
| 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] |       |                    |                |            |            | -           |                 |              |
| NDTCLO Net Debt - Closing                        | CLO    |       |                    |                |            |            | -           |                 |              |
| Net Debt - Closing (calculated)                  |        | -     | -                  | -              | -          | -          | -           | -               | -            |
| Variance   |        | -     | -                  | -              | -          | -          | -           | -               | -            |
| Check  |        | -     | -                  | -              | -          | -          | -           | -               | -            |

## 2A10 201S - OMDA Cash flow

ST\_AO.E700 Eviden Worldgrid S.L. - 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]  |       |       |                    |                |            |            |             |                 |              |
| <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]  |       |       |                    |                |            |            |             |                 |              |
| <b>CF10210 Capital expenditures</b>   | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| <b>CF10220 Lease payments</b>   | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| <b>CF10230 Change in working capital requirement</b>                            | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| CF10231 Change in current assets  | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| CF10232 Change in non current assets  | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| CF10233 Change in current liabilities   | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| CF10234 Change in non current liabilities                                       | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| <b>CF10300 Operational Cash Flow</b>  | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| <b>CF10310 Tax paid</b>   | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| <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]  |       |       |                    |                |            |            |             |                 |              |
| CF10362 Other OOI (cash)  | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| CF10363 Other financials (cash)   | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| CF10364 Net long-term investments   | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| CF10365 Profit sharing amounts  | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| <b>CF10400 Contributive Cash Flow (CCF)</b>                                     | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| <b>CF10410 Intercompany Working Capital (ICW)</b>                               | [None]  | [None]  |       |       |                    |                |            |            |             |                 |              |
| <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]  |       |       |                    |                |            |            |             |                 |              |
| 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]  |       |       |                    |                |            |            |             |                 |              |
| <b>Cash flow unbalancing (calculated vs cash flow)</b>                          |         |         |       |       |                    |                |            |            |             |                 |              |