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## **Consolidated primary financial statements December 31, 2024**

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Atos consolidated financial statements for the year ended December 31, 2024, were approved by the Board of Directors on March 4, 2025. Audit procedures on the consolidated financial statements have been completed and the audit report will be issued after the review of the 2024 Universal Registration Document.

## Consolidated income statement

<i>(in €million)</i>	<b>Notes</b>	<b>12 months ended December 31, 2024</b>	<b>12 months ended December 31, 2023</b>
<b>Revenue</b>	<b>Note 3</b>	<b>9,577</b>	<b>10,693</b>
Personnel expense	Note 4.1	-4,966	-5,418
Non-personnel operating expense	Note 4.2	-4,412	-4,808
<b>Operating margin</b>		<b>199</b>	<b>467</b>
<b>% of revenue</b>		<b>2.1%</b>	<b>4.4%</b>
Other operating income and expense	Note 5	-2,858	-3,573
<b>Operating income (loss)</b>		<b>-2,659</b>	<b>-3,106</b>
<b>% of revenue</b>		<b>-27.8%</b>	<b>-29.0%</b>
Net cost of financial debt	Note 6.1	-178	-102
Other financial expense	Note 6.1	-423	-151
Other financial income	Note 6.1	3,722	26
<b>Net financial income (expense)</b>	<b>Note 6.1</b>	<b>3,121</b>	<b>-227</b>
<b>Net income (loss) before tax</b>		<b>462</b>	<b>-3,332</b>
Tax charge	Note 7	-214	-112
Share of net profit (loss) of equity-accounted investments		-	5
<b>Net income (loss)</b>		<b>248</b>	<b>-3,439</b>
Of which:			
▪ attributable to owners of the parent		248	-3,441
▪ non-controlling interests		0	1

<i>(in €million and shares)</i>		<b>12 months ended December 31, 2024</b>	<b>12 months ended December 31, 2023</b>
<b>Net income (loss)</b>		<b>248</b>	<b>-3,441</b>
<b>- Attributable to owners of the parent</b>			
Weighted average number of shares		7,202,242,119	110,860,004
<b>Basic earnings per share (in euros)</b>	<b>Note 14.1</b>	<b>0.034</b>	<b>-31.04</b>
Diluted weighted average number of shares		7,966,563,162	110,860,004
<b>Diluted earnings per share (in euros)</b>	<b>Note 14.1</b>	<b>0.031</b>	<b>-31.04</b>

## Consolidated statement of comprehensive income

<i>(in € million)</i>	<b>12 months ended December 31, 2024</b>	<b>12 months ended December 31, 2023</b>
<b>Net income (loss)</b>	<b>248</b>	<b>-3,439</b>
<b>Other comprehensive income</b>		
<b>To be reclassified subsequently to profit or loss (recyclable)</b>	<b>74</b>	<b>-151</b>
Change in fair value of cash flow hedge instruments	-10	6
Exchange differences on translation of foreign operations	82	-156
Deferred tax on items to be reclassified to profit or loss	2	-1
<b>Not reclassified to profit or loss (non recyclable)</b>	<b>-32</b>	<b>-158</b>
Actuarial gains and losses on defined benefit plans	-40	-121
Deferred tax on items not reclassified to profit or loss	7	-36
<b>Total other comprehensive income (loss)</b>	<b>41</b>	<b>-309</b>
<b>Total comprehensive income (loss) for the period</b>	<b>290</b>	<b>-3,748</b>
Of which:		
• attributable to owners of the parent	290	-3,750
• non-controlling interests	0	1

## Consolidated statement of financial position

<i>(in €million)</i>	Notes	December 31, 2024	December 31, 2023
<b>ASSETS</b>			
Goodwill	Note 8.1	653	2,875
Intangible assets	Note 8.2	349	529
Tangible assets	Note 8.3	580	355
Right-of-use assets	Note 9.1	550	687
Equity-accounted investments	Note 10	12	11
Non-current financial assets	Note 6.3	131	142
Deferred tax assets	Note 7.3	184	206
<b>Total non-current assets</b>		<b>2,458</b>	<b>4,806</b>
Trade accounts and notes receivable	Note 3.2	2,435	2,459
Current taxes		102	83
Other current assets	Note 4.4	1,510	1,637
Current financial instruments	Note 13	2	13
Cash and cash equivalents	Note 6.2	1,739	2,295
<b>Total current assets</b>		<b>5,788</b>	<b>6,488</b>
<b>TOTAL ASSETS</b>		<b>8,246</b>	<b>11,294</b>

<i>(in € million)</i>	Notes	December 31, 2024	December 31, 2023
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>			
Common stock	Note 14	18	111
Additional paid-in capital		1,887	1,499
Consolidated retained earnings		-1,354	1,887
Net income (loss) attributable to the owners of the parent	Note 14	248	-3,441
<b>Equity attributable to the owners of the parent</b>		<b>799</b>	<b>55</b>
Non-controlling interests		0	5
<b>Total shareholders' equity</b>		<b>799</b>	<b>61</b>
Provisions for pensions and similar benefits	Note 11	782	741
Non-current provisions	Note 12	345	282
Borrowings	Note 6.4	2,089	2,530
Deferred tax liabilities	Note 7.3	69	35
Non-current lease liabilities	Note 9.2	498	588
Other non-current liabilities		3	1
<b>Total non-current liabilities</b>		<b>3,787</b>	<b>4,177</b>
Trade accounts and notes payable	Note 4.3	1,018	2,066
Current taxes		75	74
Current provisions	Note 12	315	280
Current financial instruments	Note 13	0	2
Current portion of borrowings	Note 6.4	17	2,124
Current lease liabilities	Note 9.2	207	234
Other current liabilities	Note 4.5	2,028	2,276
<b>Total current liabilities</b>		<b>3,660</b>	<b>7,056</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		<b>8,246</b>	<b>11,294</b>

## Consolidated cash flow statement

<i>(in € million)</i>	Notes	12 months ended December 31, 2024	12 months ended December 31, 2023
<b>Net income (loss) before tax</b>		<b>462</b>	<b>-3,332</b>
Depreciation of fixed assets	Note 4.2	254	266
Depreciation of right-of-use	Note 4.2	257	321
Net addition (release) to operating provisions		7	-35
Net addition (release) to financial provisions		-11	39
Net addition (release) to other operating provisions		206	-185
Amortization of intangible assets (PPA from acquisitions)	Note 5	57	108
Impairment of goodwill and other non-current assets	Note 5	2,384	2,527
Losses (gains) on disposals of non-current assets		-109	61
Net charge for equity-based compensation	Note 5	4	19
Unrealized losses (gains) on changes in fair value and other		-	1
Net cost of financial debt	Note 6.1	178	102
Interests on lease liability	Note 6.1	35	26
Other non cash refinancing items*		-3,666	-
<b>Net cash from (used in) operating activities before change in working capital requirement and taxes</b>		<b>58</b>	<b>-81</b>
Tax paid		-81	-77
Change in working capital requirement		-1,379	-255
<b>Net cash from (used in) operating activities</b>		<b>-1,402</b>	<b>-413</b>
Payment for tangible and intangible assets		-444	-205
Proceeds from disposals of tangible and intangible assets		4	2
<b>Net operating investments</b>		<b>-440</b>	<b>-203</b>
Amounts paid for acquisitions and long-term investments		-	-26
Net proceeds from disposals of financial investments		276	476
Cash and cash equivalents of companies sold during the period		-39	-34
<b>Net long-term financial investments</b>		<b>237</b>	<b>416</b>
<b>Net cash from (used in) investing activities</b>		<b>-203</b>	<b>213</b>
Common stock issued		145	0
Purchase and sale of treasury stock		-2	-3
Dividends paid**		-13	-32
Dividends paid to non-controlling interests		-5	-3
Amounts paid for acquisition of non-controlling interests		-	-5
Lease payments	Note 6.5	-301	-358
New borrowings	Note 6.5	2,150	1,700
Repayment of current and non-current borrowings	Note 6.5	-725	-1,850
Interests paid	Note 6.5	-178	-102
Other flows related to financing activities	Note 6.5	-51	31
<b>Net cash from (used in) financing activities</b>		<b>1,019</b>	<b>-622</b>
<b>Increase (decrease) in net cash and cash equivalents</b>		<b>-586</b>	<b>-822</b>
<b>Opening net cash and cash equivalents</b>		<b>2,295</b>	<b>3,190</b>
Increase (decrease) in net cash and cash equivalents	Note 6.5	-586	-822
Impact of exchange rate fluctuations on cash and cash equivalents	Note 6.5	29	-73
<b>Closing net cash and cash equivalents</b>	Note 6.5	<b>1,739</b>	<b>2,295</b>

(\*) detailed in the section 6.1.7.4 - Main events of the period in the paragraph "impact on cash flow statement".

(\*\*) corresponded to taxes withheld on dividend distributions.

## Consolidated statement of changes in shareholders' equity

<i>(in € million)</i>	Number of shares at period end (thousands)	Common Stock	Additional paid-in capital	Consolidated retained earnings	Net income (loss)	Total attributable to the owners of the parent	Non controlling interests	Total shareholders' equity
<b>At December 31, 2022</b>	<b>110,951</b>	<b>111</b>	<b>1,499</b>	<b>3,195</b>	<b>-1,012</b>	<b>3,793</b>	<b>7</b>	<b>3,799</b>
• Common stock issued	488	0	-0	-	-	-	-	-
• Appropriation of prior period net income (loss)				-1,012	1,012	-0		-0
• Dividends paid				-0		-0	-3	-3
• Equity-based compensation				17		17		17
• Changes in treasury stock				-3		-3		-3
• Other				-1		-1	-0	-1
<b>Transactions with owners</b>	<b>488</b>	<b>0</b>	<b>-0</b>	<b>-999</b>	<b>1,012</b>	<b>13</b>	<b>-3</b>	<b>10</b>
• Net income (loss)				-	-3,441	-3,441	1	-3,439
• Other comprehensive income (loss)				-309		-309	-0	-309
<b>Total comprehensive income (loss) for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-309</b>	<b>-3,441</b>	<b>-3,750</b>	<b>1</b>	<b>-3,748</b>
<b>At December 31, 2023</b>	<b>111,439</b>	<b>111</b>	<b>1,499</b>	<b>1,887</b>	<b>-3,441</b>	<b>55</b>	<b>5</b>	<b>61</b>
• Common stock issued	178,924,540	-94	3,147	112		3,166		3,166
• Appropriation of prior period net income (loss)				-3,441	3,441	-		-
• Dividends paid				0		0	-5	-5
• Equity-based compensation				4		4		4
• Changes in treasury stock				-2		-2		-2
• Other*			-2,759	45		-2,714	-1	-2,714
<b>Transactions with owners</b>	<b>178,924,540</b>	<b>-94</b>	<b>388</b>	<b>-3,281</b>	<b>3,441</b>	<b>454</b>	<b>-5</b>	<b>449</b>
• Net income (loss)				-	248	248	0	248
• Other comprehensive income (loss)				41		41	-0	41
<b>Total comprehensive income (loss) for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41</b>	<b>248</b>	<b>290</b>	<b>0</b>	<b>290</b>
<b>At December 31, 2024</b>	<b>179,035,980</b>	<b>18</b>	<b>1,887</b>	<b>-1,354</b>	<b>248</b>	<b>799</b>	<b>-0</b>	<b>799</b>

\* Other corresponded to IFRIC 19 equity adjustment for €2,759 million and the fair value of the issued warrants for €45 million as the result of the financial restructuring of the Group (see Section 6.1.7.4 – Main events of the period)