

ST_AO.E099 Atos Syntel INC. Actuals December 2024

[illegible]

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS									
6LEXC Extraordinary contra account						(1 779)	(1 779)		(1 779)
68334 Other oper income related expenses	548		548	506	506	1 779	2 285		2 285
NET PROFIT(CHARGE)	548		548	506	506		506		506
60371 Share-based remuneration (OI)	(4)		(4)	(4)	(4)		(4)		(4)
STOCK OPTIONS	(4)		(4)	(4)	(4)		(4)		(4)
OTHER OPERATING INCOME AND EXPENSES	544		544	502	502		502		502
OPERATING INCOME	136 986		136 986	126 489	126 489		126 489		126 489
60251 Group Overhead - Brand Name Atos Origin	(3 117)		(3 117)	(2 878)	(2 878)	2 878			
60252 Group Overhead - Structure Costs & GSA	(1 009)		(1 009)	(932)	(932)	703	(229)		(229)
6LGOVH Group Overhead - Interco Contra Acc						(3 581)	(3 581)		(3 581)
AGT ALLOCATION OF GSA AND TM FEES	(4 126)		(4 126)	(3 810)	(3 810)		(3 810)		(3 810)
60361 Offshore netting billing	(41 467)		(41 467)	(38 290)	(38 290)		(38 290)		(38 290)
ONB OFFSHORE NETTING BILLING	(41 467)		(41 467)	(38 290)	(38 290)		(38 290)		(38 290)
60401 Long Term Borrowings Interests		(1 015)	(1 015)	(937)	(937)	(2 770)	(3 707)		(3 707)
60403 Inter. exp/Bank overdraft - Cash Pooling	(3)		(3)	(3)	(3)		(3)		(3)
70403 Int income on Cash at Bank-Cash Pooling	41 676		41 676	38 482	38 482	(31 472)	7 011		7 011
60411 Financial interests on lease liability Real estate	(129)		(129)	(119)	(119)		(119)		(119)
GCFD GROSS COST OF FINANCIAL DEBT	41 544	(1 015)	40 529	37 423	37 423	(34 242)	3 181		3 181
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	41 544	(1 015)	40 529	37 423	37 423	(34 242)	3 181		3 181
70405 Other Interest Income	4 386		4 386	4 050	4 050		4 050		4 050
70461 Dividends Received	41 226		41 226	38 067	38 067	(38 067)			
70467 Other Financial Income	8		8	7	7		7		7
Other financial income	45 620		45 620	42 124	42 124	(38 067)	4 057		4 057
60405 Other Interest Expenses	(83)		(83)	(76)	(76)		(76)		(76)
60467 Other Financial Expenses	(4 476)	1 350	(3 126)	(2 887)	(2 887)	2 918	31		31
Other financial expense	(4 559)	1 350	(3 209)	(2 963)	(2 963)	2 918	(45)		(45)
70423 Other foreign exchange Gains	2 343		2 343	2 163	2 163		2 163		2 163
60423 Other foreign exchange Losses	(1 987)	(335)	(2 322)	(2 144)	(2 144)		(2 144)		(2 144)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	356	(335)	21	19	19		19		19
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	41 417	1 015	42 432	39 180	39 180	(35 149)	4 032		4 032
6LFIN Contra-account : Financial operations						31 324	31 324		31 324
NET FINANCIAL INCOME	82 961		82 961	76 604	76 604	(38 067)	38 537		38 537
INCOME BEFORE TAX	174 354		174 354	160 993	160 993	(38 067)	122 926		122 926
DISCONTINUED OPERATIONS									
60901 Corporate Income Tax	(3 131)		(3 131)	(2 891)	(2 891)		(2 891)		(2 891)
CURRENT TAXES	(3 131)		(3 131)	(2 891)	(2 891)		(2 891)		(2 891)
60911 Deferred tax	(8 573)		(8 573)	(7 916)	(7 916)		(7 916)		(7 916)
DEFERRED TAXES	(8 573)		(8 573)	(7 916)	(7 916)		(7 916)		(7 916)
TAX EXPENSES	(11 703)		(11 703)	(10 806)	(10 806)		(10 806)		(10 806)
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	162 651		162 651	150 187	150 187	(38 067)	112 120		112 120
MINORITY INTERESTS									
NET INCOME GROUP SHARE	162 651		162 651	150 187	150 187	(38 067)	112 120		112 120

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill		1 960	1 960	1 884	1 884		1 884		1 884
11020 Purchased Goodwill	1 079		1 079	1 037	1 037		1 037		1 037
11820 Deprec of Purchased Goodwill	(173)		(173)	(166)	(166)		(166)		(166)
A11000 GOODWILL - NET	906	1 960	2 866	2 754	2 754		2 754		2 754
12120 Internally developped software	877		877	843	843		843		843
12130 Software & Licenses	640		640	615	615		615		615
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	1 517		1 517	1 458	1 458		1 458		1 458
12820 Amort of Internally developed software	(877)		(877)	(843)	(843)		(843)		(843)
12830 Amortization of Software & Licenses	(640)		(640)	(615)	(615)		(615)		(615)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(1 517)		(1 517)	(1 458)	(1 458)		(1 458)		(1 458)
A12000 INTANGIBLE ASSETS									
13115 Hardware	3 772		3 772	3 625	3 625		3 625		3 625
13116 Furniture and equipment	438		438	421	421		421		421
13117 Other Tangible Assets	20		20	20	20		20		20
13151 Right of use real estate	1 351		1 351	1 298	1 298		1 298		1 298
A13100 TANGIBLE ASSETS - GROSS	5 581		5 581	5 364	5 364		5 364		5 364
13815 Depreciation of Hardware	(3 669)		(3 669)	(3 526)	(3 526)		(3 526)		(3 526)
13816 Deprec of Furniture & equipment	(438)		(438)	(421)	(421)		(421)		(421)
13817 Depreciation of other tangible assets	(20)		(20)	(20)	(20)		(20)		(20)
13851 Depreciation right of use real estate	(588)		(588)	(565)	(565)		(565)		(565)
A13800 TANGIBLE ASSETS - DEPRE	(4 716)		(4 716)	(4 532)	(4 532)		(4 532)		(4 532)
A13000 TANGIBLE FIXED ASSETS - NET	865		865	832	832		832		832
A14000 INVESTMENT IN ASSOCIATES - NET									
15122 Loans to conso cies & associates	544 865		544 865	523 615	523 615	(523 615)			
15123 Deposits & Sureties paid	5		5	4	4		4		4
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	544 869		544 869	523 619	523 619	(523 615)	4		4
A15000 NON-CURRENT FINANCIAL ASSETS	544 869		544 869	523 619	523 619	(523 615)	4		4
15LP Link acct for investment elim-affiliates						(3 551 523)	(3 551 523)		(3 551 523)
15TOT LINK ACCT FOR INVESTMT ELIMINATION						(3 551 523)	(3 551 523)		(3 551 523)
16010 Deferred Tax - Temporary Differences	42 095		42 095	40 453	40 453		40 453		40 453
A16000 DEFERRED TAX ASSETS	42 095		42 095	40 453	40 453		40 453		40 453
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	588 736	1 960	590 696	567 659	567 659	(4 075 139)	(3 507 480)		(3 507 480)
21110 Work-in-Progress (Goods and services)	2 276		2 276	2 187	2 187		2 187		2 187
21130 Trade Receivables	48 289		48 289	46 406	46 406	(3 321)	43 085		43 085
21140 Trade Receiv - Invoices to be issued	15 701		15 701	15 089	15 089	348	15 437		15 437
A21000 TRADE RECEIVABLES - NET	66 266		66 266	63 682	63 682	(2 973)	60 709		60 709
A22000 CURRENT TAX ASSETS									
23131 Advance payment	72		72	70	70	(69)	1		1
23132 State - VAT Receivables	21		21	21	21		21		21
23133 Other Receivables & Current Assets	1 024		1 024	984	984	111	1 096		1 096
23138 Prepaid Expenses	539		539	518	518	107	625		625
23141 Acrued Interests	33 861		33 861	32 540	32 540	(32 483)	57		57
A23030 OTHER RECEIVABLES - NET	35 519		35 519	34 133	34 133	(32 334)	1 799		1 799
A23000 OTHER CURRENT ASSETS	35 519		35 519	34 133	34 133	(32 334)	1 799		1 799
A24000 CURRENT FINANCIAL INSTRUMENTS									
25011 Short term loans	86 277		86 277	82 912	82 912		82 912		82 912
A25000 SHORT TERM FINANCIAL ASSETS	86 277		86 277	82 912	82 912		82 912		82 912
26011 Intercompany current accounts assets	475 733		475 733	457 180	457 180	(457 171)	9		9
26012 Cash at Bank and in Hand	26 276		26 276	25 251	25 251		25 251		25 251
A26000 CASH AND CASH EQUIVALENT	502 009		502 009	482 431	482 431	(457 171)	25 260		25 260
27L Link acct for DEBT_long term						925 939	925 939		925 939
272L Link acct for BFR_short term						(126 804)	(126 804)		(126 804)

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27TOT LINK ACCT FOR SHORT AND LONG TERM						799 135	799 135		799 135
A20000 CURRENT ASSETS	690 071		690 071	663 158	663 158	306 656	969 815		969 815
A00000 TOTAL ASSETS	1 278 807	1 960	1 280 767	1 230 817	1 230 817	(3 768 482)	(2 537 665)		(2 537 665)
31110 Share Capital	200 474		200 474	179 085	179 085	(179 085)			
31210 Additional Paid in Capital	697	(772)	(75)	(63)	(63)	63			
31340 Other Reserves	83 013		83 013	72 729	72 729	(72 729)			
31350 Retained Earnings	556 769	2 338	559 107	511 568	511 568	(511 568)			
3130G Consolidated Reserves						(2 569 111)	(2 569 111)		(2 569 111)
31411 Cumulative Translation Adjustments				46 341	46 341	(46 341)			
3141GC Trans Reserves - Group part						(133 134)	(133 134)		(133 134)
31420 Translation Gains/Losses from Net Income				6 121	6 121	(6 121)			
3142GC Translation on Net Income-Group part						4 569	4 569		4 569
31510 Net Income For The Period	162 651		162 651	150 187	150 187	(150 187)			
3151G Net Income - Group part						112 120	112 120		112 120
L31000 SHAREHOLDER'S EQUITY	1 003 604	1 566	1 005 170	965 969	965 969	(3 551 523)	(2 585 555)		(2 585 555)
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	1 003 604	1 566	1 005 170	965 969	965 969	(3 551 523)	(2 585 555)		(2 585 555)
41030 Pension net liability - OLTB plans	0		0	0	0		0		0
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0		0	0	0		0		0
L42000 NON CURRENT PROVISIONS									
L43000 LONG TERM BORROWINGS									
44010 Deferred Tax Liabilities	32 085		32 085	30 833	30 833		30 833		30 833
L44000 DEFERRED TAX LIABILITIES	32 085		32 085	30 833	30 833		30 833		30 833
L45000 NON CURRENT FINANCIAL INSTRUMENTS									
47011 Lease liability Real estate - Non-current	862		862	829	829		829		829
47012 Lease liability IT equipment - Non-current									
47013 Lease liability Company cars - Non-current									
47010 Lease liability Others - Non-current									
L47000 NON CURRENT LEASE Liability	862		862	829	829		829		829
L46000 OTHER NON CURRENT LIABILITIES									
L40000 NON CURRENT LIABILITIES	32 947		32 947	31 662	31 662		31 662		31 662
51010 Trade Payables	125 219		125 219	120 335	120 335	(116 603)	3 732		3 732
51020 Trade Payables - Invoice not yet received	12 486		12 486	11 999	11 999	(5 577)	6 422		6 422
L51000 TRADE PAYABLES AND NOTE PAYABLE	137 705		137 705	132 334	132 334	(122 180)	10 154		10 154
52010 Corp Income Tax & Accrued Income Tax	(3 010)	394	(2 616)	(2 514)	(2 514)	(7 448)	(9 962)		(9 962)
L52000 CURRENT TAX	(3 010)	394	(2 616)	(2 514)	(2 514)	(7 448)	(9 962)		(9 962)
L53000 CURRENT FINANCIAL INSTRUMENTS									
54030 Intercompany cur acct liabilities	90 875		90 875	87 331	87 331	(87 331)			
54050 Borrow portion compound fin instrum-C	0		0						
54060 Accrued Interest on Bank Overdraft	(2)		(2)	(2)	(2)		(2)		(2)
54080 Accrued Interests on LT Borrowing	0		0						
L54000 CURRENT PORTION OF BORROWINGS	90 873		90 873	87 329	87 329	(87 331)	(2)		(2)
L57000 Accrued interests ? lease									
55020 Trade Receivables-credit notes	4 692		4 692	4 509	4 509		4 509		4 509
55030 Employee Payables & Accrued Expenses	3 133		3 133	3 011	3 011		3 011		3 011
55035 Employee Payables - Bonus score card	1 118		1 118	1 074	1 074		1 074		1 074
55040 Social Charges, Welfare Liabilities	4 744		4 744	4 559	4 559		4 559		4 559
55050 State - VAT Payable	498		498	479	479		479		479
55070 Payab on acquis tang & intang assets - C	6		6	6	6		6		6
55090 Dividends to be paid	(8)		(8)	(8)	(8)		(8)		(8)
55100 Other Current Liabilities	350		350	336	336		336		336
55110 Deferred Income	2 156		2 156	2 072	2 072		2 072		2 072
L55000 OTHER CURRENT LIABILITIES	16 689		16 689	16 038	16 038		16 038		16 038

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	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	242 257	394	242 651	233 188	233 188	(216 959)	16 229		16 229
L00000 TOTAL LIABILITIES	1 278 808	1 960	1 280 768	1 230 818	1 230 818	(3 768 482)	(2 537 664)		(2 537 664)
ASSETS - LIABILITIES	(1)		(1)	(1)	(1)		(1)		(1)

2A04_005S_INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	REC	MER	CLO
11020 Purchased Goodwill		1 079										1 079
11820 Deprec of Purchased Goodwill		(173)										(173)
A11000 GOODWILL - NET		906										906
12120 Internally developed software		877										877
12130 Software & Licenses		640										640
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		1 517										1 517
12820 Amort of Internally developed software		(877)										(877)
12830 Amortization of Software & Licenses		(640)										(640)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(1 517)										(1 517)
13115 Hardware	0	3 765				7						3 772
13116 Furniture and equipment		438										438
13117 Other Tangible Assets		20										20
13151 Right of use real estate		4 046				119					(2 814)	1 351
A13100 TANGIBLE ASSETS - GROSS	0	8 270				125					(2 814)	5 581
13815 Depreciation of Hardware	0	(3 602)				(67)						(3 669)
13816 Deprec of Furniture & equipment	0	(416)				(23)						(438)
13817 Depreciation of other tangible assets	0	(20)										(20)
13851 Depreciation right of use real estate		(2 063)				(269)					1 744	(588)
A13800 TANGIBLE ASSETS - DEPRE	0	(6 102)				(359)					1 744	(4 716)
A13000 TANGIBLE FIXED ASSETS - NET	0	2 168				(233)					(1 070)	865
15122 Loans to conso cies & associates						1 452 100	(907 235)					544 865
15123 Deposits & Sureties paid	0	18				22	(35)					5
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	18				1 452 121	(907 270)					544 869
A15000 NON-CURRENT FINANCIAL ASSETS	0	18				1 452 121	(907 270)					544 869
16010 Deferred Tax - Temporary Differences	0	1 796				40 299						42 095
16020 Deferred Tax - Loss Carry Forward		18 312					(18 312)					
A16000 DEFERRED TAX ASSETS	0	20 108				40 299	(18 312)					42 095
A10000 NON CURRENT ASSETS	1	23 200				1 492 187	(925 582)				(1 070)	588 736
21110 Work-in-Progress (Goods and services)		2 290			(14)							2 276
21130 Trade Receivables		26 813			21 476							48 289
21140 Trade Receiv - Invoices to be issued		27 433			(11 732)							15 701
A21000 TRADE RECEIVABLES - NET		56 537			9 730							66 266
23131 Advance payment		72										72
23132 State - VAT Receivables		0			(2 112)					2 134		21
23133 Other Receivables & Current Assets		926			(8 518)					8 616	0	1 024
23137 Dividends to be received		0			0							
23138 Prepaid Expenses		38			502							539
23141 Accrued Interests	0	1 207				43 415	(10 761)					33 861
23933 Allowance on oth receiv & Curr Assets	0	(294)				(294)	588					
A23030 OTHER RECEIVABLES - NET		1 950			(10 129)	43 121	(10 173)			10 750	0	35 519
A23000 OTHER CURRENT ASSETS		1 950			(10 129)	43 121	(10 173)			10 750	0	35 519
25011 Short term loans	0	86 162				4 386	(4 271)					86 277
A25000 SHORT TERM FINANCIAL ASSETS	0	86 162				4 386	(4 271)					86 277
26011 Intercompany current accounts assets		521 280			(549 362)					503 781	35	475 733
26012 Cash at Bank and in Hand		411 673			(601 050)					215 652		26 276
A26000 CASH AND CASH EQUIVALENT		932 953			(1 150 412)					719 433	35	502 009
A20000 CURRENT ASSETS	0	1 077 601			(1 150 811)	47 507	(14 444)			730 183	35	690 071
A00000 TOTAL ASSETS	1	1 100 801			(1 150 811)	1 539 694	(940 026)			730 183	(1 035)	1 278 807
31110 Share Capital		200 474						200 474	(200 474)			200 474
31210 Additional Paid in Capital		697										697
31340 Other Reserves		83 013										83 013
31350 Retained Earnings	0	180 952	375 699							118		556 769
31510 Net Income For The Period		375 699	(375 699)	162 651								162 651
L31000 SHAREHOLDER'S EQUITY	0	840 835		162 651				200 474	(200 474)	118		1 003 604
L30000 TOTAL SHAREHOLDER'S EQUITY	0	840 835		162 651				200 474	(200 474)	118		1 003 604
41030 Pension net liability - OLTB plans	0											0
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0											0
42010 Provisions for losses and contingencies - Non-current	0	0										
L42000 NON CURRENT PROVISIONS	0	0										
44010 Deferred Tax Liabilities	0	1 525				31 057	(497)					32 085
L44000 DEFERRED TAX LIABILITIES	0	1 525				31 057	(497)					32 085
47011 Lease liability Real estate - Non-current		2 073				119	(239)				(1 091)	862
L47000 NON CURRENT LEASE Liability		2 073				119	(239)				(1 091)	862
L40000 NON CURRENT LIABILITIES	0	3 599				31 176	(736)				(1 091)	32 947
51010 Trade Payables		117 847			7 468					(118)	21	125 219
51020 Trade Payables - Invoice not yet received		57 764			(45 277)							12 486

2A04_005S_INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.E099 Atos Syntel INC. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	REC	MER	CLO
L51000 TRADE PAYABLES AND NOTE PAYABLE		175 611			(37 809)					(118)	21	137 705
52010 Corp Income Tax & Accrued Income Tax		(12 783)			9 773							(3 010)
L52000 CURRENT TAX		(12 783)			9 773							(3 010)
54030 Intercompany cur acct liabilities		75 289			(488 230)					503 781	35	90 875
54040 Overdraft & Cash Facilities		31			(215 683)					215 652		
54050 Borrow portion compound fin instrum-C	0											0
54060 Accrued Interest on Bank Overdraft					(2)							(2)
54080 Accrued Interests on LT Borrowing	0											0
L54000 CURRENT PORTION OF BORROWINGS	0	75 320			(703 915)					719 433	35	90 873
55020 Trade Receivables-credit notes		6 634			(1 942)							4 692
55030 Employee Payables & Accrued Expenses		8 079			(4 946)							3 133
55035 Employee Payables - Bonus score card		(1 423)			2 541							1 118
55040 Social Charges, Welfare Liabilities		1 382			3 362							4 744
55050 State - VAT Payable		630			(2 266)					2 134		498
55070 Payab on acquis tang & intang assets - C		30			(24)							6
55090 Dividends to be paid		(8)										(8)
55100 Other Current Liabilities		866			(9 133)					8 616		350
55110 Deferred Income		2 030			127							2 156
L55000 OTHER CURRENT LIABILITIES		18 220			(12 281)					10 750		16 689
L50000 CURRENT LIABILITIES	0	256 368			(744 233)					730 065	57	242 257
L00000 TOTAL LIABILITIES	0	1 100 802		162 651	(744 233)	31 176	(736)	200 474	(200 474)	730 183	(1 035)	1 278 808
ASSETS - LIABILITIES	1	(1)		(162 651)	(406 578)	1 508 518	(939 290)	(200 474)	200 474	0		(1)

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

ST_AO.E099 Atos Syntel INC. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	REC	MER	CLO
11010 Goodwill		1 960										1 960
11020 Purchased Goodwill		1 079										1 079
11820 Deprec of Purchased Goodwill		(173)										(173)
A11000 GOODWILL - NET		2 866										2 866
12120 Internally developped software		877										877
12130 Software & Licenses		640										640
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		1 517										1 517
12820 Amort of Internally developed software		(877)										(877)
12830 Amortization of Software & Licenses		(640)										(640)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(1 517)										(1 517)
A12000 INTANGIBLE ASSETS												
13115 Hardware	0	3 765				7						3 772
13116 Furniture and equipment		438										438
13117 Other Tangible Assets		20										20
13151 Right of use real estate		4 046				119	(2 814)				0	1 351
A13100 TANGIBLE ASSETS - GROSS	0	8 270				125	(2 814)				0	5 581
13815 Depreciation of Hardware	0	(3 602)				(67)						(3 669)
13816 Deprec of Furniture & equipment	0	(416)				(23)						(438)
13817 Depreciation of other tangible assets	0	(20)										(20)
13851 Depreciation right of use real estate		(2 063)				(269)	1 744				0	(588)
A13800 TANGIBLE ASSETS - DEPRE	0	(6 102)				(359)	1 744				0	(4 716)
A13000 TANGIBLE FIXED ASSETS - NET	0	2 168				(233)	(1 070)				0	865
A14000 INVESTMENT IN ASSOCIATES - NET												
15122 Loans to conso cies & associates						1 452 100	(907 235)					544 865
15123 Deposits & Sureties paid	0	18				22	(35)					5
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	18				1 452 121	(907 270)					544 869
A15000 NON-CURRENT FINANCIAL ASSETS	0	18				1 452 121	(907 270)					544 869
15TOT LINK ACCT FOR INVESTMT ELIMINATION												
16010 Deferred Tax - Temporary Differences	0	20 108				40 299	(18 312)					42 095
16020 Deferred Tax - Loss Carry Forward		0				18 312	(18 312)					
A16000 DEFERRED TAX ASSETS	0	20 108				58 611	(36 624)					42 095
A17000 NON CURRENT FINANCIAL INSTRUMENTS												
A18000 OTHER NON CURRENT ASSETS												
A10000 NON CURRENT ASSETS	1	25 160				1 510 499	(944 964)				0	590 696
21110 Work-in-Progress (Goods and services)		2 290			(14)							2 276
21130 Trade Receivables		26 813			21 476							48 289
21140 Trade Receiv - Invoices to be issued		27 433			(11 732)							15 701
A21000 TRADE RECEIVABLES - NET		56 537			9 730							66 266
A22000 CURRENT TAX ASSETS												
23131 Advance payment		72										72
23132 State - VAT Receivables		0			(2 112)					2 134		21
23133 Other Receivables & Current Assets		926			(8 518)					8 616	0	1 024
23137 Dividends to be received		0			0							
23138 Prepaid Expenses		38			502							539
23141 Accrued Interests	0	1 207				43 415	(10 761)					33 861
23933 Allowance on oth receiv & Curr Assets	0	(294)				(294)	588					
A23030 OTHER RECEIVABLES - NET		1 950			(10 129)	43 121	(10 173)			10 750	0	35 519
A23000 OTHER CURRENT ASSETS		1 950			(10 129)	43 121	(10 173)			10 750	0	35 519
A24000 CURRENT FINANCIAL INSTRUMENTS												
25011 Short term loans	0	86 162				4 386	(4 271)					86 277
A25000 SHORT TERM FINANCIAL ASSETS	0	86 162				4 386	(4 271)					86 277
26011 Intercompany current accounts assets		521 280			(549 362)					503 781	35	475 733
26012 Cash at Bank and in Hand		411 673			(601 050)					215 652		26 276
A26000 CASH AND CASH EQUIVALENT		932 953			(1 150 412)					719 433	35	502 009
27TOT LINK ACCT FOR SHORT AND LONG TERM												
A20000 CURRENT ASSETS	0	1 077 601			(1 150 811)	47 507	(14 444)			730 183	35	690 071
A00000 TOTAL ASSETS	1	1 102 761			(1 150 811)	1 558 006	(959 408)			730 183	35	1 280 767
31110 Share Capital		200 474						200 474	(200 474)			200 474
31210 Additional Paid in Capital		(75)										(75)
31340 Other Reserves		83 013										83 013
31350 Retained Earnings	0	223 412	335 577							118		559 107
31510 Net Income For The Period		335 577	(335 577)	162 651								162 651
L31000 SHAREHOLDER'S EQUITY	0	842 401		162 651				200 474	(200 474)	118		1 005 170
L32000 MINORITY INTEREST												
L30000 TOTAL SHAREHOLDER'S EQUITY	0	842 401		162 651				200 474	(200 474)	118		1 005 170
41030 Pension net liability - OLTB plans	0											0
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0											0
42010 Provisions for losses and contingencies - Non-current	0	0										
L42000 NON CURRENT PROVISIONS	0	0										
L43000 LONG TERM BORROWINGS												
44010 Deferred Tax Liabilities	0	1 525				31 057	(497)					32 085
L44000 DEFERRED TAX LIABILITIES	0	1 525				31 057	(497)					32 085
L45000 NON CURRENT FINANCIAL INSTRUMENTS												

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

ST_AO.E099 Atos Syntel INC. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	REC	MER	CLO
L46000 OTHER NON CURRENT LIABILITIES												
47011 Lease liability Real estate - Non-current		2 073				119	(1 330)				0	862
47012 Lease liability IT equipment - Non-current												
47013 Lease liability Company cars - Non-current												
47010 Lease liability Others - Non-current												
L47000 NON CURRENT LEASE Liability		2 073				119	(1 330)				0	862
L40000 NON CURRENT LIABILITIES	0	3 599				31 176	(1 827)				0	32 947
51010 Trade Payables		117 847			7 489					(118)	0	125 219
51020 Trade Payables - Invoic not yet received		57 764			(45 277)							12 486
L51000 TRADE PAYABLES AND NOTE PAYABLE		175 611			(37 788)					(118)	0	137 705
52010 Corp Income Tax & Accrued Income Tax		(12 389)			9 773							(2 616)
L52000 CURRENT TAX		(12 389)			9 773							(2 616)
L53000 CURRENT FINANCIAL INSTRUMENTS												
54030 Intercompany cur acct liabilities		75 289			(488 230)					503 781	35	90 875
54040 Overdraft & Cash Facilities		31			(215 683)					215 652		0
54050 Borrow portion compound fin instrum-C	0											(2)
54060 Accrued Interest on Bank Overdraft					(2)							0
54080 Accrued Interests on LT Borrowing	0											0
L54000 CURRENT PORTION OF BORROWINGS	0	75 320			(703 915)					719 433	35	90 873
55020 Trade Receivables-credit notes		6 634			(1 942)							4 692
55030 Employee Payables & Accrued Expenses		8 079			(4 946)							3 133
55035 Employee Payables - Bonus score card		(1 423)			2 541							1 118
55040 Social Charges, Welfare Liabilities		1 382			3 362							4 744
55050 State - VAT Payable		630			(2 266)					2 134		498
55070 Payab on acquis tang & intang assets - C		30			(24)							6
55090 Dividends to be paid		(8)										(8)
55100 Other Current Liabilities		866			(9 133)					8 616		350
55110 Deferred Income		2 030			127							2 156
L55000 OTHER CURRENT LIABILITIES		18 220			(12 281)					10 750		16 689
L57000 Accrued interests ? lease												
L58000 CURRENT PROVISIONS												
L57500 CURRENT LEASE Liability												
L50000 CURRENT LIABILITIES	0	256 762			(744 212)					730 065	36	242 651
L00000 TOTAL LIABILITIES	0	1 102 762		162 651	(744 212)	31 176	(1 827)	200 474	(200 474)	730 183	35	1 280 768
ASSETS - LIABILITIES	1	(1)		(162 651)	(406 599)	1 526 830	(957 581)	(200 474)	200 474	0		(1)

2A04_005S_CT - BALANCE SHEET BY FLOW - CONTRIBUTION

TOTAL

ST_AO.E099 Atos Syntel INC. Actuals December 2024

	ERR	OPE	APP	DIV	RES	MVT	INC	DEC	ICA	DCA	REC	MER	CHA	EXO	EXC	CLO
11010 Goodwill		1 779												104		1 884
11020 Purchased Goodwill		980												57		1 037
11820 Deprec of Purchased Goodwill		(157)												(9)		(166)
A11000 GOODWILL - NET		2 602												152		2 754
12120 Internally developed software		796												47		843
12130 Software & Licenses		581												34		615
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		1 377												81		1 458
12820 Amort of Internally developed software		(796)												(47)		(843)
12830 Amortization of Software & Licenses		(581)												(34)		(615)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(1 377)												(81)		(1 458)
A12000 INTANGIBLE ASSETS																
13115 Hardware	0	3 418					6							200	0	3 625
13116 Furniture and equipment		398												23		421
13117 Other Tangible Assets		19												1		20
13151 Right of use real estate	0	3 674					110	(2 598)				0		215	(101)	1 298
A13100 TANGIBLE ASSETS - GROSS		7 508					116	(2 598)				0		439	(101)	5 364
13815 Depreciation of Hardware	0	(3 270)					(62)							(191)	(3)	(3 526)
13816 Deprec of Furniture & equipment		(377)					(21)							(22)	(1)	(421)
13817 Depreciation of other tangible assets	0	(19)												(3)		(20)
13851 Depreciation right of use real estate		(1 873)					(248)	1 610				0		(110)	56	(565)
A13800 TANGIBLE ASSETS - DEPRE	0	(5 540)					(331)	1 610				0		(324)	52	(4 532)
A13000 TANGIBLE FIXED ASSETS - NET	0	1 969					(215)	(988)				0		115	(49)	832
A14000 INVESTMENT IN ASSOCIATES - NET																
15122 Loans to conso cies & associates							1 040	(1 040)								
15123 Deposits & Sureties paid		16					20	(32)						1	0	4
A15020 RECEIVABLES AND OTHER FIN ASSETS NET		16					1 060	(1 073)						1	0	4
A15000 NON-CURRENT FINANCIAL ASSETS		16					1 060	(1 073)						1	0	4
15LP Link acct for investment elim-affiliates		(3 355 284)												(196 239)		(3 551 523)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		(3 355 284)												(196 239)		(3 551 523)
16010 Deferred Tax - Temporary Differences	0	18 256					37 211	(16 909)						1 068	827	40 453
16020 Deferred Tax - Loss Carry Forward		0					16 909	(16 909)						0	0	
A16000 DEFERRED TAX ASSETS	0	18 256					54 120	(33 818)						1 068	827	40 453
A17000 NON CURRENT FINANCIAL INSTRUMENTS																
A18000 OTHER NON CURRENT ASSETS																
A10000 NON CURRENT ASSETS	1	(3 332 441)					54 965	(35 878)				0		(194 903)	778	(3 507 480)
21110 Work-in-Progress (Goods and services)		1 234				847								72	35	2 187
21130 Trade Receivables		22 123				18 898								1 294	770	43 085
21140 Trade Receiv - Invoices to be issued		24 757				(10 346)								1 448	(422)	15 437
A21000 TRADE RECEIVABLES - NET		48 114				9 398								2 814	383	60 709
A22000 CURRENT TAX ASSETS																
23131 Advance payment		1												0		1
23132 State - VAT Receivables						(1 950)					1 970				1	21
23133 Other Receivables & Current Assets		583				(7 496)					7 956			34	19	1 096
23138 Prepaid Expenses		34				566								2	23	625
23141 Accrued Interests	0	1 239					8 412	(9 617)						72	(49)	57
23933 Allowance on oth receiv & Curr Assets	0	(267)					(271)	543						(16)	11	
A23030 OTHER RECEIVABLES - NET		1 590				(8 881)	8 140	(9 074)			9 926			93	5	1 799
A23000 OTHER CURRENT ASSETS	0	1 590				(8 881)	8 140	(9 074)			9 926			93	5	1 799
A24000 CURRENT FINANCIAL INSTRUMENTS																
25011 Short term loans	0	78 226					4 050	(3 944)						4 575	4	82 912
A25000 SHORT TERM FINANCIAL ASSETS	0	78 226					4 050	(3 944)						4 575	4	82 912
26011 Intercompany current accounts assets		8				(41)					8	33		0		9
26012 Cash at Bank and in Hand		373 758				(554 991)					199 127			21 860	(14 502)	25 251
A26000 CASH AND CASH EQUIVALENT		373 766				(555 032)					199 135		33	21 860	(14 502)	25 260
27L Link acct for DEBT_long term	0	404 764				(56 448)	1 371 461	(836 993)						23 673	19 481	925 939
272L Link acct for BFR_short term		(122 325)				2 571								(7 154)	105	(126 804)
27TOT LINK ACCT FOR SHORT AND LONG TERM	0	282 439				(53 877)	1 371 461	(836 993)						16 519	19 585	799 135
A20000 CURRENT ASSETS	0	784 135				(608 391)	1 383 651	(850 010)			209 061	33		45 861	5 475	969 815
A00000 TOTAL ASSETS	0	(2 548 306)				(608 391)	1 438 616	(885 889)			209 061	33		(149 042)	6 253	(2 537 665)
3130G Consolidated Reserves	232 210	(2 779 108)	77 789	38 798					185 112	(185 112)	109		(138 909)			(2 569 111)
3141GC Trans Reserves - Group part	(232 210)	112 289	(1 438)										138 909	(151 508)	824	(133 134)
3142GC Translation on Net Income-Group part		(1 438)	1 438												4 569	4 569
3151G Net Income - Group part		77 789	(77 789)													112 120
L31000 SHAREHOLDER'S EQUITY	0	(2 590 468)		38 798	112 120				185 112	(185 112)	109			(151 508)	5 393	(2 585 555)
L32000 MINORITY INTEREST																
L30000 TOTAL SHAREHOLDER'S EQUITY	0	(2 590 468)		38 798	112 120				185 112	(185 112)	109			(151 508)	5 393	(2 585 555)
41030 Pension net liability - OLTB plans	0															0
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0															0
42010 Provisions for losses and contingencies - Non-current	0	0														
L42000 NON CURRENT PROVISIONS	0	0														
L43000 LONG TERM BORROWINGS																
44010 Deferred Tax Liabilities	0	1 385					28 677	(459)						81	1 150	30 833
L44000 DEFERRED TAX LIABILITIES	0	1 385					28 677	(459)						81	1 150	30 833
L45000 NON CURRENT FINANCIAL INSTRUMENTS																
L46000 OTHER NON CURRENT LIABILITIES																
47011 Lease liability Real estate - Non-current		1 883					110	(1 228)				0		110	(46)	829
L47000 NON CURRENT LEASE Liability		1 883					110	(1 228)				0		110	(46)	829
L40000 NON CURRENT LIABILITIES	0	3 267					28 787	(1 687)				0		191	1 104	31 662
51010 Trade Payables		15 737				(12 310)					(109)	0		920	(506)	3 732
51020 Trade Payables - Invoice not yet received		16 586				(10 699)								970	(436)	6 422
L51000 TRADE PAYABLES AND NOTE PAYABLE		32 323				(23 009)					(109)	0		1 890	(942)	10 154
52010 Corp Income Tax & Accrued Income Tax		(9 997)				596								(585)	24	(9 962)
L52000 CURRENT TAX		(9 997)				596								(585)	24	(9 962)
L53000 CURRENT FINANCIAL INSTRUMENTS																
54030 Intercompany cur acct liabilities						(41)					8	33				
54040 Overdraft & Cash Facilities		28				(199 155)					199 127			2	(1)	
54050 Borrow portion compound fin instrum-C																
54060 Accrued Interest on Bank Overdraft						(2)									0	(2)
54080 Accrued Interests on LT Borrowing																
L54000 CURRENT PORTION OF BORROWINGS	0	28				(199 198)					199 135	33		2	(1)	(2)
55020 Trade Receivables-credit notes		6 023				(1 793)								352	(73)	4 509

2A04_005S_CT - BALANCE SHEET BY FLOW - CONTRIBUTION
TOTAL
ST_AO.E099 Atos Syntel INC. Actuals December 2024

	ERR	OPE	APP	DIV	RES	MVT	INC	DEC	ICA	DCA	REC	MER	CHA	EXO	EXC	CLO
55030 Employee Payables & Accrued Expenses		7 335				(4 567)								429	(186)	3 011
55035 Employee Payables - Bonus score card		(1 292)				2 346								(76)	96	1 074
55040 Social Charges, Welfare Liabilities		1 254				3 105								73	127	4 559
55050 State - VAT Payable		572				(2 092)					1 970			33	(5)	479
55070 Payab on acquis tang & intang assets - C		28				(22)								2	(1)	6
55090 Dividends to be paid		(8)												0		(8)
55100 Other Current Liabilities		787				(8 433)					7 956			46	(19)	336
55110 Deferred Income		1 643				117								108	5	2 072
L55000 OTHER CURRENT LIABILITIES		16 542				(11 340)					9 926			967	(58)	16 038
L57000 Accrued interests ? lease																
L58000 CURRENT PROVISIONS																
L57500 CURRENT LEASE Liability																
L50000 CURRENT LIABILITIES	0	38 895				(232 950)					208 952	33		2 275	(977)	16 229
L00000 TOTAL LIABILITIES		(2 548 306)		38 798	112 120	(232 950)	28 787	(1 687)	185 112	(185 112)	209 061	33		(149 042)	5 521	(2 537 664)
ASSETS - LIABILITIES	0	(1)		(38 798)	(112 120)	(375 441)	1 409 829	(884 202)	(185 112)	185 112				0	732	(1)

2A07 005S - SHAREHOLDERS EQUITY

ST_AO.E099 Atos Syntel INC. Actuals December 2024

	ERR	OPE	APP	DIV	RES	ICA	DCA	REC	EXO	EXC	CLO
Share Capital		200 474				200 474	-200 474				200 474
Additional Paid in Capital		697									697
Other Reserves		83 013									83 013
Retained Earnings	0	180 952	375 699					118			556 769
Net Income For The Period		375 699	-375 699		162 651						162 651
Total Shareholder's Equity	0	840 835			162 651	200 474	-200 474	118			1 003 604
Others adjustments (OLD)		1 447									1 447
Deferred tax on Fiscal Differences		119									119
Total Restatements - Total Local		1 566									1 566
Restated Shareholder's Equity	0	842 401			162 651	200 474	-200 474	118			1 005 170
Share Capital		179 085				185 112	-185 112				179 085
Additional Paid in Capital		-63									-63
Other Reserves		72 729									72 729
Retained Earnings	0	201 051	310 409					109			511 568
Cumulative Translation Adjustments		7 344	-5 738						44 732	4	46 341
Translation Gains/Losses from Net Income		-5 738	5 738							6 121	6 121
Net Income For The Period		310 409	-310 409		150 187						150 187
Translated Shareholder's Equity	0	764 816			150 187	185 112	-185 112	109	44 732	6 125	965 969
Share Capital		179 085				185 112	-185 112				179 085
Additional Paid in Capital		-63									-63
Other Reserves		72 729									72 729
Retained Earnings	0	201 051	310 409					109			511 568
Cumulative Translation Adjustments		7 344	-5 738						44 732	4	46 341
Translation Gains/Losses from Net Income		-5 738	5 738							6 121	6 121
Net Income For The Period		310 409	-310 409		150 187						150 187
Proportionnal Shareholder's Equity	0	764 816			150 187	185 112	-185 112	109	44 732	6 125	965 969
Elimination of investments		-3 355 284							-196 239		-3 551 523
Elimination dividends				38 798	-38 067					-732	
Elimination of investments - E046 - GREEN HOLDCO INC.		-3 355 284							-196 239		-3 551 523
Total Elim Shareholder's Equity		-3 355 284		38 798	-38 067				-196 239	-732	-3 551 523
Group Share	0	-2 590 468		38 798	112 120	185 112	-185 112	109	-151 508	5 393	-2 585 555
Consolidated Shareholder's Equity	0	-2 590 468		38 798	112 120	185 112	-185 112	109	-151 508	5 393	-2 585 555

[illegible]

BS07-ALLOW - Allowances on assets Comments

ST_AO.E099 Atos Syntel INC. Actuals December 2024

				COMMENTS	ERR	OPE	INC	DEC
E099_NA	Allowance on oth receiv & Curr Assets	CURRENT	NEWACQ			-30	-294	324
			NEVENT1			-30	-294	324
		[B]	TOTAL			-30	-294	324
E099_NA	23933	[None]	[None]		0	-30	-294	324
Blocking Diff [A]+[B]-[C]					0.02		-0.02	

2A10_005S - NET DEBT

ST_AO.E099 Atos Syntel INC. - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	162 651	-	162 651	150 187	150 187	-38 067	-	112 120
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	358		358	331	331	-	-	331
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	358		358	331	331	-	-	331
NDT1130 G/L on disposals of fixed assets	F_CF2						-	-	
NDT1140 Net charge for stock options-similar opt	[None]	4		4	4	4	-	-	4
NDT1150 Minority interests ans associates	[None]						-	-	
NDT1160 Financial instrument	[None]						-	-	
NDT1170 Financial interest	[None]	-45 976	1 015	-44 961	-41 516	-41 516	2 918	-	-38 598
NDT1175 Interest on lease Liability/Receivable	[None]	129		129	119	119	-	-	119
NDT1180 Tax charge (incl deferred taxes)	[None]	11 703		11 703	10 806	10 806	-	-	10 806
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	128 869	1 015	129 884	119 931	119 931	-35 149	-	84 783
NDT1210	F_CF1	9 773		9 773	9 024	9 024	-8 428	-	596
NDT1220	F_CF1	-3 131		-3 131	-2 891	-2 891	-	-	-2 891
NDT1200 Taxes paid	F_CF1	6 642		6 642	6 133	6 133	-8 428	-	-2 295
NDT1320 Change in current assets	F_CF2	399	-	399	368	368	-886	-	-517
NDT1340 Change in current liabilities	MVT	-50 066	21	-50 045	-46 210	-46 210	11 884	-	-34 326
NDT1350 Link account	F_CF2						-2 571	-	-2 571
NDT1300 Change in working capital requirement	F_CF2	-49 667	21	-49 646	-45 842	-45 842	8 428	-	-37 414
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	85 844	1 036	86 880	80 222	80 222	-35 149	-	45 074
NDT2112 Purchase of tangible assets	INC	-7		-7	-6	-6	-	-	-6
NDT2114 Amounts due on purchase of I/T assets	F_CF2	-24		-24	-22	-22	-	-	-22
NDT2116 Right of use	INC	-119		-119	-110	-110	-	-	-110
NDT2117 Lease liability	INC	119		119	110	110	-	-	110
NDT2110 Purchase of intangible & tangible assets	[None]	-31		-31	-28	-28	-	-	-28
NDT2120 Proceeds from disposals of I/T assets	F_CF2						-	-	
NDT2100 NET OPERATING INVESTMENTS	[None]	-31		-31	-28	-28	-	-	-28
NDT2211	INC	-22		-22	-20	-20	-	-	-20
NDT2210 Amounts paid for acq and LT investmts	[None]	-22		-22	-20	-20	-	-	-20
NDT2232 Amounts to receive fr disposal finan inv	[None]	35		35	32	32	-	-	32
NDT2230 Proceeds fr disposal of fin investmts	[None]	35		35	32	32	-	-	32
NDT2200 NET LONG TERM INVESTMENT	[None]	13		13	12	12	-	-	12
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-17		-17	-16	-16	-	-	-16
NDT3110 Increase of common stock issues	ICA	200 474		200 474	185 112	185 112	-	-	185 112
NDT3120 Reimbursement of common stock issues	DCA	-200 474		-200 474	-185 112	-185 112	-	-	-185 112
NDT3100 Common stock issues	[None]	-		-	-	-	-	-	-
NDT3300 Dividds paid to mino shareholders of sub	F_CF6	-		-	-	-	38 798	-	38 798
NDT3600 Net interest paid (incl finance lease)	F_CF2	13 323	-1 015	12 308	11 365	11 365	28 438	-	39 803
NDT3605 Interests paid – Lease Liability/Receivable	F_CF2	-129		-129	-119	-119	-	-	-119
NDT3606 Lease expenditure	DEC	-239	-1 091	-1 330	-1 228	-1 228	-	-	-1 228
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	12 955	-2 106	10 849	10 018	10 018	67 237	-	77 255
NDT0000 INC (DEC) IN NET DEBT	[None]	98 782	-1 070	97 712	90 224	90 224	32 088	-	122 313

2A10_005S - NET DEBT

ST_AO.E099 Atos Syntel INC. - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDTOPE Net Debt - Opening	OPE	-943 795		-943 795	-856 871	-856 871	143	-	-856 729
NDTREC Net debt - REC	REC	-		-	-	-	-	-	-
NDTOTH Net Debt - Others	[None]	-		-	-	-	-	-	-
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	-215 685	-	-215 685	-199 157	-199 157	-	-	-199 157
NDTREP2 Repayment of Long and Medium term borrowings	DEC						836 993	-	836 993
NDTREP Repayment of Long and Medium term borrowings	[None]	-215 685	-	-215 685	-199 157	-199 157	836 993	-	637 836
NDTBOR News Borrowings	INC	-	-	-	-	-	-1 371 461	-	-1 371 461
NDTLOA New Loans	F_CF2	-544 980	-	-544 980	-503 218	-503 218	503 112	-	-106
NDTOTD Increase (Dec) in other debt	MVT	61 132	-	61 132	56 448	56 448	-	-	56 448
NDTCSH Increase (Dec) in CCE	MVT	601 050	-	601 050	554 991	554 991	-	-	554 991
NDTEXT Net Debt - Echange rate	F_CF5				-53 821	-53 821	-1 270	-	-55 091
NDTCLO Net Debt - Closing	CLO	-1 042 278	-	-1 042 278	-1 001 629	-1 001 629	-32 483	-	-1 034 112
Net Debt - Closing (calculated)		-1 042 278	-	-1 042 278	-1 001 629	-1 001 629	-32 484	-	-1 034 112
Variance		0	-	0	0	0	0	-	0
Check		299	-1 070	-771	-712	-712	732	-	20

2A10 201S - OMDA Cash flow

ST_AO.E099 Atos Syntel INC. - Actuals December 2024

	Custom1	Custom2	Sign	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10100 Operating Margin	[None]	[None]		136 443	-	136 443	125 987	125 987	-		125 987
R61000 OPERATING MARGIN	[None]	[None]	+	136 443	-	136 443	125 987	125 987	-		125 987
CF10110 + Depreciation of fixed assets	[None]	[None]		89		89	82	82			82
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-89		-89	-82	-82			-82
68146I Tang Assets - Deprec & Impairment - I	[None]	[None]	-	-1		-1	-1	-1			-1
CF10120 + Depreciation of right of use	[None]	[None]		269		269	248	248			248
68150 Depreciations and impairment right of use	[None]	[None]	-	-269		-269	-248	-248			-248
CF10130 + Net book value of assets sold/written off	[None]	[None]									
CF10140 +/- Net charge (release) of pension provisions	[None]	[None]									
CF10150 +/- Net charge (release) of provisions	[None]	[None]									
CF10200 Operating Margin before Depreciation and Amortization (OMDA)	[None]	[None]		136 801	-	136 801	126 318	126 318	-		126 318
CF10210 Capital expenditures	[None]	[None]		-31		-31	-28	-28			-28
13115 Hardware	INC	[None]	-	7		7	6	6			6
55070 Payab on acquis tang & intang assets - C	MVT	[None]	+	-24		-24	-22	-22			-22
CF10220 Lease payments	[None]	[None]		-367	-21	-388	-358	-358			-358
47011 Lease liability Real estate - Non-current	INC	[None]	+	119		119	110	110			110
47011 Lease liability Real estate - Non-current	DEC	[None]	+	-239	-1 091	-1 330	-1 228	-1 228			-1 228
60411 Financial interests on lease liability Real estate	[None]	[None]	+	-129		-129	-119	-119			-119
13151 Right of use real estate	INC	[None]	-	119		119	110	110			110
13151 Right of use real estate	DEC	[None]	-		-2 814	-2 814	-2 598	-2 598			-2 598
13851 Depreciation right of use real estate	DEC	[None]	-		1 744	1 744	1 610	1 610			1 610
CF10230 Change in working capital requirement	[None]	[None]		-49 667	-90	-49 757	-45 944	-45 944	11 101		-34 843
CF10231 Change in current assets	[None]	[None]		399	-111	288	266	266	-783		-517
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	-14		-14	-13	-13	860		847
21130 Trade Receivables	MVT	[None]		21 476		21 476	19 830	19 830	-932		18 898
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	-11 732		-11 732	-10 833	-10 833	487		-10 346
23131 Advance payment	MVT	[None]	-	-		-	-	-	-		-
23132 State - VAT Receivables	MVT	[None]	-	-2 112		-2 112	-1 950	-1 950			-1 950
23133 Other Receivables & Current Assets	MVT	[None]	-	-8 518	-	-8 518	-7 865	-7 865	369		-7 496
23137 Dividends to be received	MVT	[None]	-	0		0	-	-	-		-
23138 Prepaid Expenses	MVT	[None]	-	502	111	612	566	566	-		566
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-50 066	21	-50 045	-46 210	-46 210	11 884		-34 326
51010 Trade Payables	MVT	[None]	+	7 468	21	7 489	6 915	6 915	-19 225		-12 310
55020 Trade Receivables-credit notes	MVT	[None]	+	-1 942		-1 942	-1 793	-1 793			-1 793
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	-4 946		-4 946	-4 567	-4 567			-4 567
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	3 362	-	3 362	3 105	3 105			3 105
55050 State - VAT Payable	MVT	[None]	+	-2 266		-2 266	-2 092	-2 092			-2 092
55100 Other Current Liabilities	MVT	[None]	+	-9 133	-	-9 133	-8 433	-8 433	-		-8 433
55110 Deferred Income	MVT	[None]	+	127		127	117	117			117
55035 Employee Payables - Bonus score card	MVT	[None]	+	2 541		2 541	2 346	2 346			2 346
51020 Trade Payables - Invoice not yet received	MVT	[None]	+	-45 277	-	-45 277	-41 808	-41 808	31 109		-10 698
CF10234 Change in non current liabilities	[None]	[None]									
CF10300 Operational Cash Flow	[None]	[None]		86 736	-111	86 625	79 987	79 987	11 101		91 088
CF10310 Tax paid	[None]	[None]		6 642		6 642	6 133	6 133	-8 428		-2 295
52010 Corp Income Tax & Accrued Income Tax	MVT	[None]	+	9 773		9 773	9 024	9 024	-8 428		596
60901 Corporate Income Tax	[None]	[None]	+	-3 131		-3 131	-2 891	-2 891			-2 891
CF10320 Net cost of financial debt paid	[None]	[None]		41 673	-1 015	40 658	37 542	37 542	-34 242		3 300
60401 Long Term Borrowings Interests	[None]	[None]	+	-	-1 015	-1 015	-937	-937	-2 770		-3 707
60403 Inter. exp/Bank overdraft - Cash Pooling	[None]	[None]	+	-3		-3	-3	-3			-3
70403 Int income on Cash at Bank-Cash Pooling	[None]	[None]	+	41 676	-	41 676	38 482	38 482	-31 472		7 011
CF10330 Reorganization in other operating income	[None]	[None]		-580		-580	-535	-535			-535
68334 Other oper income related expenses	[None]	RS	+	-580		-580	-535	-535			-535
CF10340 Rationalization & associated costs in other operating income	[None]	[None]									
CF10350 Integration and acquisition costs	[None]	[None]									
CF10360 Other (1)	[None]	[None]		47 055	-335	46 720	43 140	43 140	-6 743		36 397
CF10362 Other OOI (cash)	[None]	[None]		1 128	-	1 128	1 042	1 042	-		1 042
6LEXC Extraordinary contra account	[None]	AllCustom2	+		-106	-106	-98	-98	-1 680		-1 779
68334 Other oper income related expenses	[None]	[None]	+	548	106	654	604	604	1 680		2 285
68334 Other oper income related expenses	[None]	RS	-	-580		-580	-535	-535			-535
CF10363 Other financials (cash)	[None]	[None]		45 927	-335	45 592	42 098	42 098	-6 743		35 355
6LFIN Contra-account : Financial operations	[None]	AllCustom2	+		-	-	-	-	31 324		31 324
60405 Other Interest Expenses	[None]	NOFE06	+	-83		-83	-77	-77			-77
70405 Other Interest Income	[None]	NOFI05	+	4 386		4 386	4 050	4 050			4 050
60467 Other Financial Expenses	[None]	NOFE06	+	34		34	31	31			31
70467 Other Financial Income	[None]	NOFI05	+	8		8	7	7			7
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	356	-335	21	19	19			19
70461 Dividends Received	[None]	[None]	+	41 226		41 226	38 067	38 067	-38 067		-
CF10364 Net long-term investments	[None]	[None]		13		13	12	12			12
15123 Deposits & Sureties paid	INC	[None]	-	22		22	20	20			20

2A10 201S - OMDA Cash flow

ST_AO.E099 Atos Syntel INC. - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
15123 Deposits & Sureties paid	DEC	[None]	-	-35		-35	-32	-32			-32
CF10365 Profit sharing amounts	[None]	[None]									
CF10400 Contributive Cash Flow (CCF)	[None]	[None]		181 539	-1 461	180 078	166 278	166 278	-38 312		127 967
CF10410 Intercompany Working Capital (ICW)	[None]	[None]			111	111	102	102	-2 673		-2 571
272L Link acct for BFR_short term	MVT	[None]	-		-111	-111	-102	-102	2 673		2 571
CF10420 GSA & TMF	[None]	[None]		-4 126		-4 126	-3 810	-3 810	-		-3 810
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	-4 126		-4 126	-3 810	-3 810	-		-3 810
CF10430 Offshore netting billing	[None]	[None]		-41 467	-	-41 467	-38 290	-38 290			-38 290
60361 Offshore netting billing	[None]	[None]	+	-41 467	-	-41 467	-38 290	-38 290			-38 290
CF10500 Free Cash Flow (FCF)	[None]	[None]		135 945	-1 350	134 595	124 281	124 281	-40 985		83 296
CF10511 Net debt acquisition (SCI)	[None]	[None]									
CF10512 Net debt disposal (SCO)	[None]	[None]									
CF10513 Net debt merger (MER)	[None]	[None]		-		-	-	-			-
26011 Intercompany current accounts assets	MER	[None]	+	35		35	33	33			33
54030 Intercompany cur acct liabilities	MER	[None]	-	35		35	33	33			33
CF10514 Net debt change in scope (CHA)	[None]	[None]						-	-		-
CF10515 Net (acquisitions) disposals	[None]	[None]									
CF10361 Disposal of assets	[None]	[None]									
CF10520 Capital increase & common stock issues	[None]	[None]		-		-	-	-	-		-
31110 Share Capital	ICA	[None]	+	200 474		200 474	185 112	185 112	-185 112		-
3130G Consolidated Reserves	ICA	[None]	+						185 112		185 112
31110 Share Capital	DCA	[None]	+	-200 474		-200 474	-185 112	-185 112	185 112		-
3130G Consolidated Reserves	DCA	[None]	+						-185 112		-185 112
CF10540 Dividends paid	[None]	[None]		-		-	-	-	38 798		38 798
3130G Consolidated Reserves	DIV	[None]	+						38 798		38 798
CF10530 Share buy-back & liquidity contract	[None]	[None]									
CF10600 Change in net cash (debt)	[None]	[None]		135,945	-1 350	134 595	124 281	124 281	-2 186		122 095
NDTOPE - Opening net cash (debt)				943 795	-	943 795	856 871	856 871	-143	-	856 729
NDTOPE - Opening net cash (debt)	OPE	[None]	-	-943 795		-943 795	-856 871	-856 871	143		-856 729
Change in net debt (calculated)				98 483	-	98 483	90 936	90 936	31 357	-	122 293
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)				-	-	-	53 821	53 821	1 270	-	55 091
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)	F_CF5	[None]	-				-53 821	-53 821	-1 270		-55 091
NDTCLO - Closing cash (debt)				1 042 278	-	1 042 278	1 001 629	1 001 629	32 483	-	1 034 112
NDTCLO - Closing cash (debt)	CLO	[None]	-	-1 042 278	-	-1 042 278	-1 001 629	-1 001 629	-32 483		-1 034 112
Cash flow unbalancing (calculated vs cash flow)				37 462	-1 350	36 112	33 345	33 345	-33 543	-	-198