

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.EA37 Eviden France SAS Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
70000 Sales of Services	568 861		568 861	568 861	568 861	(261 213)	307 648		307 648
70003 Sales of Hardware	(2 928)		(2 928)	(2 928)	(2 928)	(805)	(3 733)		(3 733)
70007 Pass Through Sales Revenues	(1 428)		(1 428)	(1 428)	(1 428)		(1 428)		(1 428)
70008 Extra Sales	8 871		8 871	8 871	8 871	(8 851)	20		20
70014 Resale of Services	705		705	705	705		705		705
70015 Sales of own Hardware	4		4	4	4	(127)	(123)		(123)
REVENUE	574 084		574 084	574 084	574 084	(270 996)	303 089		303 089
60101D Wages and Salaries - D	(94 184)		(94 184)	(94 184)	(94 184)	437	(93 747)		(93 747)
60101I Wages & Salaries - I	(17 007)		(17 007)	(17 007)	(17 007)	(20)	(17 028)		(17 028)
60112D Other incentive wages (discretionary) - D	(2 746)	2 032	(714)	(714)	(714)		(714)		(714)
60112I Other incentive wages - I	(431)		(431)	(431)	(431)		(431)		(431)
60103D Social Expenses other than DC Plans - D	(18 031)		(18 031)	(18 031)	(18 031)	5	(18 026)		(18 026)
60103I Social Exp other than DC plans - I	(3 924)		(3 924)	(3 924)	(3 924)		(3 924)		(3 924)
60107D DC pension plans (A/O stand alone plans) - D	79		79	79	79		79		79
60107I DC pension plans (A/O stand alone plans) - I	19		19	19	19		19		19
60108D DC plans other than pension (death, disability & medical) - D	(11 556)		(11 556)	(11 556)	(11 556)		(11 556)		(11 556)
60108I DC plans other than pension (death, disability & medical) - I	(2 974)		(2 974)	(2 974)	(2 974)		(2 974)		(2 974)
60109D DC pension plans Multi employers (industry wide plans)-D	(9 177)		(9 177)	(9 177)	(9 177)		(9 177)		(9 177)
60109I DC pension plans Multi employers (industry wide plans)-I	(2 493)		(2 493)	(2 493)	(2 493)		(2 493)		(2 493)
60110D DC pension plans other (state & mandatory)-D	(8 974)		(8 974)	(8 974)	(8 974)		(8 974)		(8 974)
60110I DC pension plans other (state & mandatory)-I	(1 362)		(1 362)	(1 362)	(1 362)		(1 362)		(1 362)
60117D Social expenses on bonus scorecard & oth. Inc. D	(287)		(287)	(287)	(287)		(287)		(287)
60117I Social expenses on bonus scorecard & oth. Inc. I	123		123	123	123		123		123
60116I Op Expenses Reallocated - Staff Costs - I	41		41	41	41		41		41
60121D Commissions (on sales) - D	(2 422)		(2 422)	(2 422)	(2 422)		(2 422)		(2 422)
60121I Commissions (on sales) - I	(3 484)		(3 484)	(3 484)	(3 484)		(3 484)		(3 484)
60122D Termination payments - D	(1 536)		(1 536)	(1 536)	(1 536)		(1 536)		(1 536)
60122I Termination payments - I	(629)		(629)	(629)	(629)		(629)		(629)
WSA WAGES AND SALARIES	(180 953)	2 032	(178 921)	(178 921)	(178 921)	422	(178 499)		(178 499)
60105D DB Pension expenses on unfunded plans -D		(2 032)	(2 032)	(2 032)	(2 032)		(2 032)		(2 032)
SSCH PENSIONS COSTS		(2 032)	(2 032)	(2 032)	(2 032)		(2 032)		(2 032)
60113D Tax Paid on Salaries and Wages - D	(139)		(139)	(139)	(139)		(139)		(139)
60113I Tax Paid on Salaries and Wages - I	42		42	42	42		42		42
60114D Staff Training Costs - D	(2 055)		(2 055)	(2 055)	(2 055)	371	(1 684)		(1 684)
60114I Staff Training Costs - I	(409)		(409)	(409)	(409)	36	(373)		(373)
TPS TAX, TRAINING, PROFIT SHARING	(2 562)		(2 562)	(2 562)	(2 562)	407	(2 154)		(2 154)
68111D Operating provisions (OM) - DB and OLTB plans-D	(1 505)		(1 505)	(1 505)	(1 505)		(1 505)		(1 505)
68111I Operating provisions (OM) - DB and OLTB plans - I	(395)		(395)	(395)	(395)		(395)		(395)
78111D Release of pension provisions (OM) - DB and OLTB plans- D	1 812		1 812	1 812	1 812		1 812		1 812
78111I Release of pension provisions (OM) - DB and OLTB plans - I	654		654	654	654		654		654
NCPPE NET CHARGE TO PROVISIONS	566		566	566	566		566		566
PERSONNEL EXPENSES	(182 948)		(182 948)	(182 948)	(182 948)	829	(182 119)		(182 119)
60001 Hardware - Purchases for Selling	(4 809)		(4 809)	(4 809)	(4 809)	162	(4 648)		(4 648)
60003 Software - Purchases for Selling	(12 403)		(12 403)	(12 403)	(12 403)	4 136	(8 267)		(8 267)
PURCHASE FOR SELLING AND ROYALTIES	(17 212)		(17 212)	(17 212)	(17 212)	4 298	(12 915)		(12 915)
Variation of Inventory									
60136D Subcontractors (Time & Material)-D	(277 863)		(277 863)	(277 863)	(277 863)	247 230	(30 633)		(30 633)
60136I Subcontractors (Time and Material) - I	(6 692)		(6 692)	(6 692)	(6 692)	6 908	216		216
60141D Subcontractors (Fixed Price)-D	(23 598)		(23 598)	(23 598)	(23 598)	6 773	(16 825)		(16 825)
60141I Subcontractors (Fixed Price) - I	22 773		22 773	22 773	22 773	(17 388)	5 385		5 385
60151D Outsourced Services - D	(16 432)		(16 432)	(16 432)	(16 432)	11 950	(4 482)		(4 482)
60151I Outsourced Services - I	(1 996)		(1 996)	(1 996)	(1 996)	21	(1 976)		(1 976)
60154D Global Recharges - D	(6 422)		(6 422)	(6 422)	(6 422)	6 423	1		1
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(310 230)		(310 230)	(310 230)	(310 230)	261 915	(48 315)		(48 315)
60194I Other Real Estate Costs - I	(383)		(383)	(383)	(383)	0	(382)		(382)
PREMISES COSTS	(383)		(383)	(383)	(383)	0	(382)		(382)
60181D Maintenance Costs - D	(1 933)		(1 933)	(1 933)	(1 933)	133	(1 801)		(1 801)
60181I Maintenance Costs - I	(1 289)		(1 289)	(1 289)	(1 289)	41	(1 248)		(1 248)
60192D Other IT Related Costs - D	(2 557)		(2 557)	(2 557)	(2 557)	970	(1 587)		(1 587)
60192I Other IT Related Costs - I	(36)		(36)	(36)	(36)	6	(30)		(30)
60161D Rent- D	(17 207)		(17 207)	(17 207)	(17 207)	18 202	994		994
60161I Rent - I	(1 827)		(1 827)	(1 827)	(1 827)	(1 156)	(2 983)		(2 983)
60261 Reversal Rent (IFRS16)	2 886		2 886	2 886	2 886		2 886		2 886
60163D IT Equipment Lease- D	(52)		(52)	(52)	(52)		(52)		(52)
60164D Software Licenses- D	(5 578)		(5 578)	(5 578)	(5 578)	345	(5 232)		(5 232)
60164I Software Licenses- I	(9)		(9)	(9)	(9)		(9)		(9)
MPR MEANS OF PRODUCTION	(27 602)		(27 602)	(27 602)	(27 602)	18 540	(9 061)		(9 061)
60171D Telecommunication Costs - D	(556)		(556)	(556)	(556)	0	(556)		(556)
60171I Telecommunication Costs - I	(7)		(7)	(7)	(7)		(7)		(7)
TELECOMMUNICATIONS	(563)		(563)	(563)	(563)	0	(562)		(562)
60131D Travelling Expenses - D	(1 406)		(1 406)	(1 406)	(1 406)	264	(1 142)		(1 142)
60131I Travelling Expenses - I	(580)		(580)	(580)	(580)		(580)		(580)
TRAVELLING EXPENSES	(1 986)		(1 986)	(1 986)	(1 986)	264	(1 723)		(1 723)
60196D Other Taxes and Similar Expenses - D	338		338	338	338	17	355		355
60196I Other Taxes and Similar Expenses - I	(268)		(268)	(268)	(268)		(268)		(268)
TAXES, OTHER THAN CORPORATE INCOME TAX	70		70	70	70	17	87		87
60198D NBV intang assets sold/written off - D	(57)		(57)	(57)	(57)		(57)		(57)
60199D NBV tang assets sold/written off - D	(92)		(92)	(92)	(92)		(92)		(92)

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70199D Sel. price from disp tang assets - D	87		87	87	87		87		87
GAINS AND LOSSES ON DISP OF T&I ASSETS	(62)		(62)	(62)	(62)		(62)		(62)
60167D Company Cars Leases-D	(33)		(33)	(33)	(33)		(33)		(33)
60167I Company Cars Leases-I	(18)		(18)	(18)	(18)		(18)		(18)
60267 Reversal Company cars (IFRS16)	201		201	201	201		201		201
60168D Company Cars Costs related-D	(123)		(123)	(123)	(123)		(123)		(123)
60168I Company Cars Costs related-I	(41)		(41)	(41)	(41)		(41)		(41)
60191D Insurance Premiums (excl car related) - D	(839)		(839)	(839)	(839)	839			
60191I Insurance Premiums (excl car related) - I	(109)		(109)	(109)	(109)	109			
60195D Other External Expenses - D	322		322	322	322	469	791		791
60195I Other External Expenses - I	(68)		(68)	(68)	(68)		(68)		(68)
60205D Other External Income - D	1 782		1 782	1 782	1 782	(336)	1 447		1 447
60205I Other External Income - I	33		33	33	33		33		33
60211D Staff recruitment fees - D	(13)		(13)	(13)	(13)		(13)		(13)
60211I Staff recruitment fees - I	(347)		(347)	(347)	(347)		(347)		(347)
60212 Auditors' Fees	(211)		(211)	(211)	(211)		(211)		(211)
70012 Capitalized Production	6 711		6 711	6 711	6 711		6 711		6 711
70231 Indirect IC Re invoicing (excluding Global Structure)	6 301		6 301	6 301	6 301	(6 301)			
60213D Other Professional Fees - D	(79)		(79)	(79)	(79)		(79)		(79)
60213I Other Professional Fees - I	(824)		(824)	(824)	(824)	26	(798)		(798)
60201D Communication & Marketing costs - D	(103)		(103)	(103)	(103)		(103)		(103)
60201I Communication & Marketing costs - I	(237)		(237)	(237)	(237)		(237)		(237)
60210 Right of use – written off	2		2	2	2		2		2
60300 Global Structure Recharge	(7 324)		(7 324)	(7 324)	(7 324)	6 209	(1 115)		(1 115)
OTHER OPERATING EXPENSES	4 983		4 983	4 983	4 983	1 015	5 998		5 998
68146D Tang Assets : Deprec & Impairment - D	(675)		(675)	(675)	(675)		(675)		(675)
68146I Tang Assets - Deprec & Impairment - I	(303)		(303)	(303)	(303)		(303)		(303)
68178 Transition costs Amort/Impairment	(2 016)		(2 016)	(2 016)	(2 016)		(2 016)		(2 016)
68148D Intangible assets - Amort & Impair - D	(9 703)		(9 703)	(9 703)	(9 703)		(9 703)		(9 703)
68148I Intang assets - Amort & Impairment - I	(24)		(24)	(24)	(24)		(24)		(24)
68150 Depreciations and impairment right of use	(2 961)		(2 961)	(2 961)	(2 961)		(2 961)		(2 961)
NET DEPRECIATION OF T&I ASSETS	(15 683)		(15 683)	(15 683)	(15 683)		(15 683)		(15 683)
NET DEPRECIATION OF CURRENT ASSETS									
78176D Rel.of provisions for loss & conteng. - D	234		234	234	234		234		234
68176D Provisions for loss & contingencies - D	(869)		(869)	(869)	(869)		(869)		(869)
78176I Rel of prov for losses & conteng - I	28		28	28	28		28		28
68176I Prov for losses & conteng - I	(19)		(19)	(19)	(19)		(19)		(19)
NET CHARGE TO PROVISIONS FOR L&C	(625)		(625)	(625)	(625)		(625)		(625)
6LEXPD Contra-account Direct						(36 115)	(36 115)		(36 115)
OPERATING EXPENSES	(369 292)		(369 292)	(369 292)	(369 292)	249 935	(119 358)		(119 358)
6LEXP Contra-account for operating inc&exp						20 238	20 238		20 238
OPERATING MARGIN	21 844		21 844	21 844	21 844	6	21 849		21 849
60301 NBV of intang assets sold/written-off	(5 041)		(5 041)	(5 041)	(5 041)		(5 041)		(5 041)
70302 Selling Price from Disp of Tang Ass	6		6	6	6	(6)			
60321 NBV from disp of Part Int in Conso Cies	(3 368)		(3 368)	(3 368)	(3 368)		(3 368)	1 300	(2 068)
70321 Selling Price from Disp of Part Int in Conso Cies	2 322		2 322	2 322	2 322		2 322		2 322
CAPITAL G&L ON DISPOSAL OF ASSETS	(6 082)		(6 082)	(6 082)	(6 082)	(6)	(6 087)	1 300	(4 787)
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS									
6LEXC Extraordinary contra account						(120)	(120)		(120)
68331 Operating income related provision	(3 324)		(3 324)	(3 324)	(3 324)		(3 324)		(3 324)
78331 Release of oper income related prov	2 085		2 085	2 085	2 085		2 085		2 085
68334 Other oper income related expenses	(7 935)		(7 935)	(7 935)	(7 935)	120	(7 815)		(7 815)
78334 Other oper income related income	438		438	438	438		438		438
NET PROFIT(CHARGE)	(8 736)		(8 736)	(8 736)	(8 736)		(8 736)		(8 736)
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES	(14 818)		(14 818)	(14 818)	(14 818)	(6)	(14 823)	1 300	(13 523)
OPERATING INCOME	7 026		7 026	7 026	7 026		7 026	1 300	8 326
60251 Group Overhead - Brand Name Atos Origin	(1 831)		(1 831)	(1 831)	(1 831)	1 831			
60252 Group Overhead - Structure Costs & GSA	8 735		8 735	8 735	8 735	(8 761)	(26)		(26)
6LGOVH Group Overhead - Interco Contra Acc						6 930	6 930		6 930
AGT ALLOCATION OF GSA AND TM FEES	6 904		6 904	6 904	6 904		6 904		6 904
60361 Offshore netting billing	(9 742)		(9 742)	(9 742)	(9 742)		(9 742)		(9 742)
ONB OFFSHORE NETTING BILLING	(9 742)		(9 742)	(9 742)	(9 742)		(9 742)		(9 742)
60403 Inter. exp/Bank overdraft - Cash Pooling	(3 474)		(3 474)	(3 474)	(3 474)	3 386	(88)		(88)
70403 Int income on Cash at Bank-Cash Pooling	2 051		2 051	2 051	2 051		2 051		2 051
60411 Financial interests on lease liability Real estate	(179)		(179)	(179)	(179)		(179)		(179)
60413 Financial interests on lease liability Company Cars	(21)		(21)	(21)	(21)		(21)		(21)
GCFD GROSS COST OF FINANCIAL DEBT	(1 623)		(1 623)	(1 623)	(1 623)	3 386	1 763		1 763
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	(1 623)		(1 623)	(1 623)	(1 623)	3 386	1 763		1 763
70405 Other Interest Income	48		48	48	48		48		48
79471 Reversal of impairm / other fin assets	11		11	11	11		11		11
Other financial income	59		59	59	59		59		59
60405 Other Interest Expenses	(2 069)		(2 069)	(2 069)	(2 069)	2 069			
60407 Interest expense for Securitization OFF	(375)		(375)	(375)	(375)		(375)		(375)
60467 Other Financial Expenses	(293)	157	(136)	(136)	(136)		(136)		(136)
69466 Fin provision for interest cost(Pension)	(959)		(959)	(959)	(959)		(959)		(959)

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69471 Impairment on other financial assets	(173)		(173)	(173)	(173)		(173)		(173)
Other financial expense	(3 869)	157	(3 712)	(3 712)	(3 712)	2 069	(1 643)		(1 643)
70423 Other foreign exchange Gains	656		656	656	656		656		656
60423 Other foreign exchange Losses	287		287	287	287		287		287
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	944		944	944	944		944		944
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	(2 867)	157	(2 710)	(2 710)	(2 710)	2 069	(641)		(641)
6LFIN Contra-account : Financial operations						(5 455)	(5 455)		(5 455)
NET FINANCIAL INCOME	(4 489)	157	(4 332)	(4 332)	(4 332)		(4 332)		(4 332)
INCOME BEFORE TAX	(301)	157	(144)	(144)	(144)		(144)	1 300	1 156
DISCONTINUED OPERATIONS									
60903 Withholding Taxes	(8)		(8)	(8)	(8)		(8)		(8)
60906 Corporate Income Tax Based on Value Added	(642)		(642)	(642)	(642)		(642)		(642)
CURRENT TAXES	(650)		(650)	(650)	(650)		(650)		(650)
60911 Deferred tax	359	407	766	766	766		766		766
DEFERRED TAXES	359	407	766	766	766		766		766
TAX EXPENSES	(291)	407	116	116	116		116		116
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(592)	564	(28)	(28)	(28)		(28)	1 300	1 272
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(592)	564	(28)	(28)	(28)		(28)	1 300	1 272

2A04_010S - BALANCE SHEET BY LEVEL

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	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill		146 413	146 413	146 413	146 413		146 413		146 413
11910 Impairment on Goodwill		(454 460)	(454 460)	(454 460)	(454 460)		(454 460)		(454 460)
11020 Purchased Goodwill	16 102		16 102	16 102	16 102		16 102		16 102
A11000 GOODWILL - NET	16 102	(308 047)	(291 945)	(291 945)	(291 945)		(291 945)		(291 945)
12120 Internally developped software	67 935		67 935	67 935	67 935		67 935		67 935
12130 Software & Licenses	1 526		1 526	1 526	1 526		1 526		1 526
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	69 461		69 461	69 461	69 461		69 461		69 461
12820 Amort of Internally developed software	(37 875)		(37 875)	(37 875)	(37 875)		(37 875)		(37 875)
12830 Amortization of Software & Licenses	(1 369)		(1 369)	(1 369)	(1 369)		(1 369)		(1 369)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(39 244)		(39 244)	(39 244)	(39 244)		(39 244)		(39 244)
A12000 INTANGIBLE ASSETS	30 217		30 217	30 217	30 217		30 217		30 217
13113 Fitting and Fixtures	6 605		6 605	6 605	6 605		6 605		6 605
13114 Means of Prod, Plant, Equip	1 877		1 877	1 877	1 877		1 877		1 877
13115 Hardware	6 939		6 939	6 939	6 939		6 939		6 939
13116 Furniture and equipment	1 057		1 057	1 057	1 057		1 057		1 057
13117 Other Tangible Assets	11		11	11	11		11		11
13151 Right of use real estate	11 712		11 712	11 712	11 712		11 712		11 712
13153 Right of use company cars	366		366	366	366		366		366
13130 Tangible Assets in Progress	7		7	7	7		7		7
A13100 TANGIBLE ASSETS - GROSS	28 575		28 575	28 575	28 575		28 575		28 575
13813 Depreciation of Fitting & Fixtures	(6 122)		(6 122)	(6 122)	(6 122)		(6 122)		(6 122)
13814 Dep - Means of Product, Plant & Equip	(1 770)		(1 770)	(1 770)	(1 770)		(1 770)		(1 770)
13815 Depreciation of Hardware	(5 200)		(5 200)	(5 200)	(5 200)		(5 200)		(5 200)
13816 Deprec of Furniture & equipment	(944)		(944)	(944)	(944)		(944)		(944)
13817 Depreciation of other tangible assets	(11)		(11)	(11)	(11)		(11)		(11)
13851 Depreciation right of use real estate	(3 674)		(3 674)	(3 674)	(3 674)		(3 674)		(3 674)
13853 Depreciation right of use Company cars	(255)		(255)	(255)	(255)		(255)		(255)
A13800 TANGIBLE ASSETS - DEPRE	(17 975)		(17 975)	(17 975)	(17 975)		(17 975)		(17 975)
A13000 TANGIBLE FIXED ASSETS - NET	10 599		10 599	10 599	10 599		10 599		10 599
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	203	(3 400)	(3 197)	(3 197)	(3 197)	3 197			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	203	(3 400)	(3 197)	(3 197)	(3 197)	3 197			
15121 Loans	1 056		1 056	1 056	1 056		1 056		1 056
15123 Deposits & Sureties paid	0		0	0	0		0		0
15921 Impairment on Loans	(315)		(315)	(315)	(315)		(315)		(315)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	741		741	741	741		741		741
A15000 NON-CURRENT FINANCIAL ASSETS	944	(3 400)	(2 456)	(2 456)	(2 456)	3 197	741		741
15L Link acct for invest elim - mother's cie		3 400	3 400	3 400	3 400	(3 197)	203		203
15LP Link acct for investment elim-affiliates						(155 121)	(155 121)		(155 121)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		3 400	3 400	3 400	3 400	(158 318)	(154 918)		(154 918)
16010 Deferred Tax - Temporary Differences	661	7 773	8 434	8 434	8 434		8 434		8 434
16020 Deferred Tax - Loss Carry Forward		745	745	745	745		745		745
16910 Unrecognised Deferred Tax - Temporary Differences		(7 816)	(7 816)	(7 816)	(7 816)		(7 816)		(7 816)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(745)	(745)	(745)	(745)		(745)		(745)
A16000 DEFERRED TAX ASSETS	661	(43)	618	618	618		618		618
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	58 523	(308 090)	(249 567)	(249 567)	(249 567)	(155 121)	(404 689)		(404 689)
21110 Work-in-Progress (Goods and services)	62 077		62 077	62 077	62 077	(1 585)	60 492		60 492
21120 Transition costs	963		963	963	963		963		963
21130 Trade Receivables	81 248		81 248	81 248	81 248	(8 873)	72 375		72 375
21140 Trade Receiv - Invoices to be issued	34 568		34 568	34 568	34 568	(13 732)	20 836		20 836
21930 Allowance on trade reveivables	(158)		(158)	(158)	(158)		(158)		(158)
A21000 TRADE RECEIVABLES - NET	178 698		178 698	178 698	178 698	(24 189)	154 509		154 509
22010 Income Tax-Rec Reimburs Tax Credits	1 004		1 004	1 004	1 004		1 004		1 004
A22000 CURRENT TAX ASSETS	1 004		1 004	1 004	1 004		1 004		1 004
23131 Advance payment	1 896		1 896	1 896	1 896		1 896		1 896
23132 State - VAT Receivables	9 262		9 262	9 262	9 262		9 262		9 262
23133 Other Receivables & Current Assets	4 336		4 336	4 336	4 336	(2)	4 334		4 334

ST_AO.EA37 Eviden France SAS Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
23138 Prepaid Expenses	18 014		18 014	18 014	18 014	(5 471)	12 543		12 543
A23030 OTHER RECEIVABLES - NET	33 508		33 508	33 508	33 508	(5 473)	28 035		28 035
A23000 OTHER CURRENT ASSETS	33 508		33 508	33 508	33 508	(5 473)	28 035		28 035
24010 Cash Flow Hedge foreign exch deriv	0		0	0	0		0		0
24020 FV hedge foreign exchange deriv									
A24000 CURRENT FINANCIAL INSTRUMENTS									
25011 Short term loans	2 594		2 594	2 594	2 594		2 594		2 594
A25000 SHORT TERM FINANCIAL ASSETS	2 594		2 594	2 594	2 594		2 594		2 594
26011 Intercompany current accounts assets	180 610		180 610	180 610	180 610	(180 610)			
26012 Cash at Bank and in Hand	52 445		52 445	52 445	52 445		52 445		52 445
A26000 CASH AND CASH EQUIVALENT	233 055		233 055	233 055	233 055	(180 610)	52 445		52 445
27L Link acct for DEBT_long term						(35 135)	(35 135)		(35 135)
272L Link acct for BFR_short term						7 119	7 119		7 119
27TOT LINK ACCT FOR SHORT AND LONG TERM						(28 016)	(28 016)		(28 016)
A20000 CURRENT ASSETS	448 860		448 860	448 860	448 860	(238 288)	210 572		210 572
A00000 TOTAL ASSETS	507 383	(308 090)	199 292	199 292	199 292	(393 409)	(194 117)		(194 117)
31110 Share Capital	71		71	71	71	(71)			
31210 Additional Paid in Capital	73 232		73 232	73 232	73 232	(73 232)			
31330 Legal Reserves	4		4	4	4	(4)			
31340 Other Reserves	81		81	81	81	(81)			
31350 Retained Earnings	(22 196)	(308 654)	(330 850)	(330 850)	(330 850)	330 850			
3130G Consolidated Reserves						(412 583)	(412 583)	(1 300)	(413 883)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	(868)		(868)	(868)	(868)	868			
3136G Actuarial gains / losses in OCI - DB plans, GP						(868)	(868)		(868)
31510 Net Income For The Period	(590)	564	(26)	(26)	(26)	26			
3151G Net Income - Group part						(26)	(26)	1 300	1 274
L31000 SHAREHOLDER'S EQUITY	49 735	(308 090)	(258 356)	(258 356)	(258 356)	(155 121)	(413 477)		(413 477)
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	49 735	(308 090)	(258 356)	(258 356)	(258 356)	(155 121)	(413 477)		(413 477)
41020 Pension net liability - Unfunded DB plans	29 576		29 576	29 576	29 576		29 576		29 576
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	29 576		29 576	29 576	29 576		29 576		29 576
42010 Provisions for losses and contingencies - Non-current	4 903		4 903	4 903	4 903		4 903		4 903
L42000 NON CURRENT PROVISIONS	4 903		4 903	4 903	4 903		4 903		4 903
L43000 LONG TERM BORROWINGS									
L44000 DEFERRED TAX LIABILITIES									
L45000 NON CURRENT FINANCIAL INSTRUMENTS									
47011 Lease liability Real estate - Non-current	8 347		8 347	8 347	8 347		8 347		8 347
47012 Lease liability IT equipment - Non-current									
47013 Lease liability Company cars - Non-current	120		120	120	120		120		120
47010 Lease liability Others - Non-current									
L47000 NON CURRENT LEASE Liability	8 467		8 467	8 467	8 467		8 467		8 467
46040 Investment Subsidies	2 309		2 309	2 309	2 309		2 309		2 309
L46000 OTHER NON CURRENT LIABILITIES	2 309		2 309	2 309	2 309		2 309		2 309
L40000 NON CURRENT LIABILITIES	45 255		45 255	45 255	45 255		45 255		45 255
51010 Trade Payables	37 608		37 608	37 608	37 608	(29 167)	8 441		8 441
51020 Trade Payables - Invoice not yet received	13 497		13 497	13 497	13 497	7 073	20 570		20 570
L51000 TRADE PAYABLES AND NOTE PAYABLE	51 105		51 105	51 105	51 105	(22 094)	29 011		29 011
52010 Corp Income Tax & Accrued Income Tax	637		637	637	637	(370)	267		267
L52000 CURRENT TAX	637		637	637	637	(370)	267		267
L53000 CURRENT FINANCIAL INSTRUMENTS									

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.EA37 Eviden France SAS Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
54010 Employee Profit Sharing Escrow	132		132	132	132		132		132
54020 Securitization	0		0	0	0		0		0
54030 Intercompany cur acct liabilities	215 745		215 745	215 745	215 745	(215 745)	0		0
54040 Overdraft & Cash Facilities	0		0	0	0		0		0
54060 Accrued Interest on Bank Overdraft	(460)		(460)	(460)	(460)		(460)		(460)
L54000 CURRENT PORTION OF BORROWINGS	215 417		215 417	215 417	215 417	(215 745)	(328)		(328)
L57000 Accrued interests ? lease									
55010 Installments & Adv received from Debtors	2 490		2 490	2 490	2 490		2 490		2 490
55020 Trade Receivables-credit notes	13 131		13 131	13 131	13 131		13 131		13 131
55030 Employee Payables & Accrued Expenses	10 695		10 695	10 695	10 695		10 695		10 695
55035 Employee Payables - Bonus score card	2 904		2 904	2 904	2 904		2 904		2 904
55040 Social Charges, Welfare Liabilities	14 126		14 126	14 126	14 126		14 126		14 126
55050 State - VAT Payable	49 670		49 670	49 670	49 670		49 670		49 670
55060 Payab on acquis. conso cles & assoc- C	660		660	660	660		660		660
55070 Payab on acquis tang & intang assets - C	2		2	2	2		2		2
55100 Other Current Liabilities	2 025		2 025	2 025	2 025	0	2 025		2 025
55110 Deferred Income	49 531		49 531	49 531	49 531	(79)	49 452		49 452
L55000 OTHER CURRENT LIABILITIES	145 234		145 234	145 234	145 234	(79)	145 155		145 155
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	412 393		412 393	412 393	412 393	(238 288)	174 105		174 105
L00000 TOTAL LIABILITIES	507 382	(308 090)	199 292	199 292	199 292	(393 409)	(194 118)		(194 118)
ASSETS - LIABILITIES	1		1	1	1		1		1

2A04 005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.EA37 Eviden France SAS Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CLO
11020 Purchased Goodwill		16 102											16 102
A11000 GOODWILL - NET		16 102											16 102
12120 Internally developped software	0	71 377				7 656	(11 098)						67 935
12130 Software & Licenses		1 519				7							1 526
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	72 896				7 663	(11 098)						69 461
12820 Amort of Internally developed software	0	(34 205)				(9 671)	6 001						(37 875)
12830 Amortization of Software & Licenses		(1 313)				(56)							(1 369)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(35 518)				(9 727)	6 001						(39 244)
12910 Imp on Int assets with indef useful life	0	0											
A12900 SUB TOTAL INTANG ASSETS - IMPAIR	0	0											
A12000 INTANGIBLE ASSETS	0	37 378				(2 065)	(5 097)						30 217
13113 Fitting and Fixtures	0	6 600				6							6 605
13114 Means of Prod, Plant, Equip		1 718									159		1 877
13115 Hardware	0	5 838				1 140	(153)					114	6 939
13116 Furniture and equipment	0	1 010				52	(5)						1 057
13117 Other Tangible Assets		11											11
13151 Right of use real estate		13 921				2 816	(5 025)						11 712
13153 Right of use company cars		488					(122)						366
13130 Tangible Assets in Progress		166									(159)		7
A13100 TANGIBLE ASSETS - GROSS	0	29 752				4 014	(5 305)					114	28 575
13813 Depreciation of Fitting & Fixtures	0	(5 963)				(159)							(6 122)
13814 Dep - Means of Product, Plant & Equip		(1 709)				(61)							(1 770)
13815 Depreciation of Hardware	0	(4 479)				(665)	59					(114)	(5 200)
13816 Deprec of Furniture & equipment	0	(856)				(94)	7						(944)
13817 Depreciation of other tangible assets		(11)											(11)
13851 Depreciation right of use real estate	0	(1 475)				(3 341)	1 142						(3 674)
13853 Depreciation right of use Company cars		(198)				(179)	122						(255)
A13800 TANGIBLE ASSETS - DEPRE	(1)	(14 692)				(4 499)	1 330					(114)	(17 975)
A13000 TANGIBLE FIXED ASSETS - NET	(1)	15 060				(485)	(3 975)						10 599
15111 Part Interests in Conso Cies & Assoc		3 567				6 804	(3 368)					(6 800)	203
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		3 567				6 804	(3 368)					(6 800)	203
15921 Impairment on Loans		(154)				(180)	19						(315)
A15920 RECEIVABLES AND OTHER FIN. ASSETS-IMP		(154)				(180)	19						(315)
15121 Loans	0	672				4 197	(3 813)						1 056
15123 Deposits & Sureties paid		21					(21)						0
15921 Impairment on Loans		(154)				(180)	19						(315)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	540				4 017	(3 815)						741
A15000 NON-CURRENT FINANCIAL ASSETS	0	4 107				10 821	(7 183)					(6 800)	944
16010 Deferred Tax - Temporary Differences	(1)	449				564	(205)			(146)			661
A16000 DEFERRED TAX ASSETS	(1)	449				564	(205)			(146)			661
A10000 NON CURRENT ASSETS	(1)	73 096				8 835	(16 460)			(146)		(6 800)	58 523
21110 Work-in-Progress (Goods and services)		66 142			(4 478)						(371)	784	62 077
21120 Transition costs		3 704				1 318	(4 058)						963
21130 Trade Receivables		76 330			3 802							1 116	81 248
21140 Trade Receiv - Invoices to be issued		32 341			2 196							31	34 568
21930 Allowance on trade reveivables		(175)					18						(159)
A21000 TRADE RECEIVABLES - NET		178 342			1 521	1 318	(4 041)				(371)	1 930	178 698
22010 Income Tax-Rec Reimburs Tax Credits		665			339								1 004
A22000 CURRENT TAX ASSETS		665			339								1 004
23131 Advance payment		1 938			9						(51)		1 896
23132 State - VAT Receivables		10 364			(1 148)						4	42	9 262
23133 Other Receivables & Current Assets		16 032			(11 698)							2	4 336
23138 Prepaid Expenses		9 227			8 784							3	18 014
A23030 OTHER RECEIVABLES - NET		37 562			(4 053)						(46)	47	33 508
A23000 OTHER CURRENT ASSETS		37 562			(4 053)						(46)	47	33 508
24010 Cash Flow Hedge foreign exch deriv		236								(236)			0
24020 FV hedge foreign exchange deriv													
A24000 CURRENT FINANCIAL INSTRUMENTS		236								(236)			
25011 Short term loans						48 651	(46 057)						2 594
A25000 SHORT TERM FINANCIAL ASSETS						48 651	(46 057)						2 594
26011 Intercompany current accounts assets		48 238			129 911						512	1 949	180 610
26012 Cash at Bank and in Hand		2 232			49 960							253	52 445
A26000 CASH AND CASH EQUIVALENT		50 470			179 871						512	2 202	233 055
A20000 CURRENT ASSETS		267 275			177 677	49 969	(50 098)			(236)	95	4 179	448 860
A00000 TOTAL ASSETS	(1)	340 371			177 677	58 804	(66 558)			(383)	95	(2 621)	507 383
31110 Share Capital		71							57 296		(57 296)		71
31210 Additional Paid in Capital		73 232											73 232
31330 Legal Reserves		4											4
31340 Other Reserves	0	81											81
31350 Retained Earnings	0	(14 161)	(65 472)								57 437		(22 196)
31370 Hedging Reserves (CF hedge) Foreign exch		170											
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	0	(1 463)								(170)			(868)
31510 Net Income For The Period		(65 472)	65 472	(590)						596			(590)
L31000 SHAREHOLDER'S EQUITY	0	(7 538)		(590)					57 296	426	141		49 735
L30000 TOTAL SHAREHOLDER'S EQUITY	0	(7 538)		(590)					57 296	426	141		49 735
41020 Pension net liability - Unfunded DB plans	0	30 654				2 860	(1 103)	(2 032)		(803)			29 576
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	30 654				2 860	(1 103)	(2 032)		(803)			29 576
42010 Provisions for losses and contingencies - Non-current	3	2 368				4 211	(935)	(744)					4 903

2A04 005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.EA37 Eviden France SAS Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CLO
L42000 NON CURRENT PROVISIONS	3	2 368				4 211	(935)	(744)					4 903
43050 Other Long Term Borrowings						18	(18)						
L43000 LONG TERM BORROWINGS						18	(18)						
44010 Deferred Tax Liabilities		(2)								2			
L44000 DEFERRED TAX LIABILITIES		(2)								2			
47011 Lease liability Real estate - Non-current	0	12 703				921	(5 277)						8 347
47013 Lease liability Company cars - Non-current		300					(180)						120
L47000 NON CURRENT LEASE Liability		13 003				921	(5 457)						8 467
46040 Investment Subsidies	0	1 069				6 549	(5 309)						2 309
L46000 OTHER NON CURRENT LIABILITIES	0	1 069				6 549	(5 309)						2 309
L40000 NON CURRENT LIABILITIES	2	47 093				14 559	(12 821)	(2 777)		(801)			45 255
51010 Trade Payables		53 807			(16 192)							(6)	37 608
51020 Trade Payables - Invoic not yet received		31 451			(18 971)							1 016	13 497
L51000 TRADE PAYABLES AND NOTE PAYABLE		85 258			(35 163)							1 010	51 105
52010 Corp Income Tax & Accrued Income Tax		625			317							(305)	637
L52000 CURRENT TAX		625			317							(305)	637
53010 CF Hedge foreign exch derivatives		7								(7)			
L53000 CURRENT FINANCIAL INSTRUMENTS		7								(7)			
54010 Employee Profit Sharing Escrow		150				150	(169)						132
54020 Securitization						87 487	(87 487)						0
54030 Intercompany cur acct liabilities		78 483			137 262								215 745
54040 Overdraft & Cash Facilities		45			(45)								0
54060 Accrued Interest on Bank Overdraft					(460)								(460)
54070 Current portion of LT borrowings	0	2 519				5 244	(7 763)						
L54000 CURRENT PORTION OF BORROWINGS	0	81 198			136 757	92 881	(95 419)						215 417
55010 Installments & Adv received from Debtors		4 931			(2 390)						(51)		2 490
55020 Trade Receivables-credit notes		16 749			(3 618)								13 131
55030 Employee Payables & Accrued Expenses		10 401			46							248	10 695
55035 Employee Payables - Bonus score card		2 606			327							(28)	2 904
55040 Social Charges, Welfare Liabilities		16 148			(2 033)							12	14 126
55050 State - VAT Payable		35 961			13 704								49 670
55060 Payab on acquis, conso cles & assoc- C		1 400			(740)								660
55070 Payab on acquis tang & intang assets - C		10			(9)								2
55100 Other Current Liabilities		6 164			(4 139)								2 025
55110 Deferred Income		39 357			10 174								49 531
L55000 OTHER CURRENT LIABILITIES		133 727			11 322						(47)	232	145 234
L50000 CURRENT LIABILITIES	0	300 815			113 232	92 881	(95 419)			(7)	(47)	937	412 393
L00000 TOTAL LIABILITIES	3	340 370		(590)	113 232	107 440	(108 240)	(2 777)	57 296	(383)	94	937	507 382
ASSETS - LIABILITIES	(4)	1		590	64 445	(48 637)	41 682	2 777	(57 296)	0	0	(3 558)	1

2A04_005S_ECT - BALANCE SHEET BY FLOW - ENTITY
CURRENCY TOTAL

ST_AO.EA37 Eviden France SAS Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CLO
11010 Goodwill		146 413											146 413
11910 Impairment on Goodwill		(454 460)											(454 460)
11020 Purchased Goodwill		16 102											16 102
A11000 GOODWILL - NET		(291 945)											(291 945)
12120 Internally developped software	0	71 377				7 656	(11 098)						67 935
12130 Software & Licenses		1 519				7							1 526
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		72 896				7 663	(11 098)						69 461
12820 Amort of Internally developed software	0	(34 205)				(9 671)	6 001						(37 875)
12830 Amortization of Software & Licenses		(1 313)				(56)							(1 369)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(35 518)				(9 727)	6 001						(39 244)
12910 Imp on Int assets with indef useful life	0	0											0
A12900 SUB TOTAL INTANG ASSETS - IMPAIR	0	0											0
A12000 INTANGIBLE ASSETS	0	37 378				(2 065)	(5 097)						30 217
13113 Fitting and Fixtures	0	6 600				6							6 605
13114 Means of Prod, Plant, Equip		1 718									159		1 877
13115 Hardware	0	5 838				1 140	(153)					114	6 939
13116 Furniture and equipment	0	1 010				52	(5)						1 057
13117 Other Tangible Assets		11											11
13151 Right of use real estate		15 816				921	(5 025)						11 712
13153 Right of use company cars		488					(122)						366
13130 Tangible Assets in Progress		166									(159)		7
A13100 TANGIBLE ASSETS - GROSS	0	31 647				2 119	(5 305)					114	28 575
13813 Depreciation of Fitting & Fixtures	0	(5 963)				(159)							(6 122)
13814 Dep - Means of Product, Plant & Equip		(1 709)				(61)							(1 770)
13815 Depreciation of Hardware	0	(4 479)				(665)	59					(114)	(5 200)
13816 Deprec of Furniture & equipment	0	(856)				(94)	7						(944)
13817 Depreciation of other tangible assets		(11)											(11)
13851 Depreciation right of use real estate	0	(2 034)				(3 341)	1 701						(3 674)
13853 Depreciation right of use Company cars		(198)				(179)	122						(255)
A13800 TANGIBLE ASSETS - DEPRE	(1)	(15 251)				(4 499)	1 889					(114)	(17 975)
A13000 TANGIBLE FIXED ASSETS - NET	(1)	16 396				(2 380)	(3 416)						10 599
A14000 INVESTMENT IN ASSOCIATES - NET													
15111 Part Interests in Conso Cies & Assoc		3 567				3 404	(3 368)					(6 800)	(3 197)
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		3 567				3 404	(3 368)					(6 800)	(3 197)
15121 Loans	0	672				4 197	(3 813)						1 056
15123 Deposits & Sureties paid		21					(21)						0
15921 Impairment on Loans		(154)				(180)	19						(315)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	540				4 017	(3 815)						741
A15000 NON-CURRENT FINANCIAL ASSETS	0	4 107				7 421	(7 183)					(6 800)	(2 456)
15L Link acct for invest elim - mother's cie						3 400							3 400
15TOT LINK ACCT FOR INVESTMT ELIMINATION						3 400							3 400
16010 Deferred Tax - Temporary Differences	(1)	7 815				971	(205)			(146)			8 434
16020 Deferred Tax - Loss Carry Forward		745											745
16910 Unrecognised Deferred Tax - Temporary Differences		(7 816)											(7 816)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(745)											(745)
A16000 DEFERRED TAX ASSETS	(1)	(2)				971	(205)			(146)			618
A17000 NON CURRENT FINANCIAL INSTRUMENTS													
A18000 OTHER NON CURRENT ASSETS													
A10000 NON CURRENT ASSETS	(1)	(234 066)				7 347	(15 901)			(146)		(6 800)	(249 567)
21110 Work-in-Progress (Goods and services)		66 142			(4 478)						(371)	784	62 077
21120 Transition costs		3 704				1 318	(4 058)						963
21130 Trade Receivables		76 330			3 802							1 116	81 248
21140 Trade Receiv - Invoices to be issued		32 341			2 196							31	34 568
21930 Allowance on trade reveivables		(175)					18						(158)
A21000 TRADE RECEIVABLES - NET		178 342			1 521	1 318	(4 041)				(371)	1 930	178 698
22010 Income Tax-Rec Reimburs Tax Credits		665			339								1 004
A22000 CURRENT TAX ASSETS		665			339								1 004
23131 Advance payment		1 938			9						(51)		1 896
23132 State - VAT Receivables		10 364			(1 148)						4	42	9 262
23133 Other Receivables & Current Assets		16 032			(11 698)							2	4 336
23138 Prepaid Expenses		9 227			8 784							3	18 014
A23030 OTHER RECEIVABLES - NET		37 562			(4 053)						(46)	47	33 508
A23000 OTHER CURRENT ASSETS		37 562			(4 053)						(46)	47	33 508
24010 Cash Flow Hedge foreign exch deriv		236								(236)			0
24020 FV hedge foreign exchange deriv													
A24000 CURRENT FINANCIAL INSTRUMENTS		236								(236)			
25011 Short term loans						48 651	(46 057)						2 594
A25000 SHORT TERM FINANCIAL ASSETS						48 651	(46 057)						2 594
26011 Intercompany current accounts assets		48 238			129 911						512	1 949	180 610
26012 Cash at Bank and in Hand		2 232			49 960							253	52 445
A26000 CASH AND CASH EQUIVALENT		50 470			179 871						512	2 202	233 055
27TOT LINK ACCT FOR SHORT AND LONG TERM													
A20000 CURRENT ASSETS		267 275			177 677	49 969	(50 098)			(236)	95	4 179	448 860
A00000 TOTAL ASSETS	(1)	33 209			177 677	57 316	(65 999)			(383)	95	(2 621)	199 292
31110 Share Capital		71							57 296		(57 296)		71
31210 Additional Paid in Capital		73 232											73 232
31330 Legal Reserves		4											4
31340 Other Reserves	0	81											81
31350 Retained Earnings	0	138 519	(526 672)								57 460	(157)	(330 850)
31370 Hedging Reserves (CF hedge) Foreign exch		170											
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	0	(1 463)								(170) 596			(868)
31510 Net Income For The Period		(526 672)	526 672	(26)									(26)
L31000 SHAREHOLDER'S EQUITY	0	(316 058)		(26)					57 296	426	164	(157)	(258 356)
L32000 MINORITY INTEREST													
L30000 TOTAL SHAREHOLDER'S EQUITY	0	(316 058)		(26)					57 296	426	164	(157)	(258 356)

2A04_005S_ECT - BALANCE SHEET BY FLOW - ENTITY CURRENCY TOTAL													
ST_AO.EA37 Eviden France SAS Actuals December 2024													
	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	CLO
41020 Pension net liability - Unfunded DB plans	0	30 654				2 860	(1 103)	(2 032)		(803)			29 576
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	30 654				2 860	(1 103)	(2 032)		(803)			29 576
42010 Provisions for losses and contingencies - Non-current	3	2 368				4 211	(935)	(744)					4 903
L42000 NON CURRENT PROVISIONS	3	2 368				4 211	(935)	(744)					4 903
43050 Other Long Term Borrowings						18	(18)						
L43000 LONG TERM BORROWINGS						18	(18)						
44010 Deferred Tax Liabilities		(2)								2			
L44000 DEFERRED TAX LIABILITIES		(2)								2			
L45000 NON CURRENT FINANCIAL INSTRUMENTS													
46040 Investment Subsidies	0	1 069				6 549	(5 309)						2 309
L46000 OTHER NON CURRENT LIABILITIES	0	1 069				6 549	(5 309)						2 309
47011 Lease liability Real estate - Non-current	0	14 114				921	(6 613)				(75)		8 347
47012 Lease liability IT equipment - Non-current							(180)						120
47013 Lease liability Company cars - Non-current		300											
47010 Lease liability Others - Non-current													
L47000 NON CURRENT LEASE Liability		14 414				921	(6 793)				(75)		8 467
L40000 NON CURRENT LIABILITIES	2	48 504				14 559	(14 157)	(2 777)		(801)	(75)		45 255
51010 Trade Payables		53 807			(16 192)							(6)	37 608
51020 Trade Payables - Invoice not yet received		31 399			(18 971)						52	1 016	13 497
L51000 TRADE PAYABLES AND NOTE PAYABLE		85 206			(35 163)						52	1 010	51 105
52010 Corp Income Tax & Accrued Income Tax		625			317							(305)	637
L52000 CURRENT TAX		625			317							(305)	637
53010 CF Hedge foreign exch derivatives		7								(7)			
L53000 CURRENT FINANCIAL INSTRUMENTS		7								(7)			
54010 Employee Profit Sharing Escrow		150				150	(169)						132
54020 Securitization						87 487	(87 487)						0
54030 Intercompany cur acct liabilities		78 483			137 262								215 745
54040 Overdraft & Cash Facilities		45			(45)								0
54060 Accrued Interest on Bank Overdraft					(460)								(460)
54070 Current portion of LT borrowings	0	2 519				5 244	(7 763)						
L54000 CURRENT PORTION OF BORROWINGS	0	81 198			136 757	92 881	(95 419)						215 417
55010 Installments & Adv received from Debtors		4 931			(2 390)						(51)		2 490
55020 Trade Receivables-credit notes		16 749			(3 618)								13 131
55030 Employee Payables & Accrued Expenses		10 401			46							248	10 695
55035 Employee Payables - Bonus score card		2 606			327							(28)	2 904
55040 Social Charges, Welfare Liabilities		16 148			(2 033)							12	14 126
55050 State - VAT Payable		35 961			13 704								49 670
55060 Payab on acquis, conso cies & assoc- C		1 400			(740)						4		660
55070 Payab on acquis tang & intang assets - C		10			(9)								2
55100 Other Current Liabilities		6 164			(4 139)								2 025
55110 Deferred Income		39 357			10 174								49 531
L55000 OTHER CURRENT LIABILITIES		133 727			11 322						(47)	232	145 234
L57000 Accrued interests ? lease													
L58000 CURRENT PROVISIONS													
L57500 CURRENT LEASE Liability													
L50000 CURRENT LIABILITIES	0	300 763			113 232	92 881	(95 419)			(7)	5	937	412 393
L00000 TOTAL LIABILITIES	3	33 208		(26)	113 232	107 440	(109 576)	(2 777)	57 296	(383)	94	780	199 292
ASSETS - LIABILITIES	(4)	1		26	64 445	(50 125)	43 577	2 777	(57 296)	0	0	(3 401)	1

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TOTAL

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	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	SCO	CHA	CLO
11010 Goodwill		146 413													146 413
11910 Impairment on Goodwill		(454 460)													(454 460)
11020 Purchased Goodwill		16 102													16 102
A11000 GOODWILL - NET		(291 945)													(291 945)
12120 Internally developed software	0	71 377				7 656	(11 098)								67 935
12130 Software & Licenses		1 519				7									1 526
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	72 896				7 663	(11 098)								69 461
12820 Amort of Internally developed software	0	(34 205)				(9 671)	6 001								(37 875)
12830 Amortization of Software & Licenses		(1 313)				(56)									(1 369)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(35 518)				(9 727)	6 001								(39 244)
12910 Imp on Int assets with indef useful life	0	0													0
A12900 SUB TOTAL INTANG ASSETS - IMPAIR	0	0													0
A12000 INTANGIBLE ASSETS	0	37 378				(2 065)	(5 097)								30 217
13113 Fitting and Fixtures	0	6 600				6									6 605
13114 Means of Prod, Plant, Equip		1 718									159				1 877
13115 Hardware	0	5 838				1 140	(153)					114			6 939
13116 Furniture and equipment	0	1 010				52	(5)								1 057
13117 Other Tangible Assets		11													11
13151 Right of use real estate		15 816				921	(5 025)								11 712
13153 Right of use company cars		488					(122)								366
13130 Tangible Assets in Progress		166									(159)				7
A13100 TANGIBLE ASSETS - GROSS	0	31 647				2 119	(5 305)					114			28 575
13813 Depreciation of Fitting & Fixtures	0	(5 963)				(159)									(6 122)
13814 Dep - Means of Product, Plant & Equip		(1 709)				(61)									(1 770)
13815 Depreciation of Hardware	0	(4 479)				(665)	59						(114)		(5 200)
13816 Deprec of Furniture & equipment	0	(856)				(94)	7								(944)
13817 Depreciation of other tangible assets		(11)													(11)
13851 Depreciation right of use real estate	0	(2 034)				(3 341)	1 701								(3 674)
13853 Depreciation right of use Company cars		(198)				(179)	122								(255)
A13800 TANGIBLE ASSETS - DEPRE	(1)	(15 251)				(4 499)	1 889					(114)			(17 975)
A13000 TANGIBLE FIXED ASSETS - NET	(1)	16 396				(2 380)	(3 416)								10 599
A14000 INVESTMENT IN ASSOCIATES - NET															
15111 Part Interests in Conso Cles & Assoc						3 400							(3 400)		
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET						3 400							(3 400)		
15121 Loans	0	672				4 197	(3 813)								1 056
15123 Deposits & Sureties paid		21					(21)								0
15921 Impairment on Loans		(154)				(180)	19								(315)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	540				4 017	(3 815)								741
A15000 NON-CURRENT FINANCIAL ASSETS	0	540				7 417	(3 815)					(3 400)			741
15L Link acct for invest elim - mother's cie		3 567												(3 364)	203
15LP Link acct for investment elim-affiliates		(97 827)				3 400								(57 295)	(155 121)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		(94 260)				3 400								(60 659)	(154 918)
16010 Deferred Tax - Temporary Differences	(1)	7 815				971	(205)			(146)					8 434
16020 Deferred Tax - Loss Carry Forward		745													745
16910 Unrecognised Deferred Tax - Temporary Differences		(7 816)													(7 816)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(745)													(745)
A16000 DEFERRED TAX ASSETS	(1)	(2)				971	(205)			(146)					618
A17000 NON CURRENT FINANCIAL INSTRUMENTS															
A18000 OTHER NON CURRENT ASSETS															
A10000 NON CURRENT ASSETS	(1)	(331 892)				7 343	(12 533)			(146)		(6 800)		(60 659)	(404 689)
21110 Work-in-Progress (Goods and services)		63 678			(3 599)						(371)	784			60 492
21120 Transition costs		3 704				1 318	(4 058)								963
21130 Trade Receivables		61 433			9 826							1 116		0	72 375
21140 Trade Receiv - Invoices to be issued		21 639			(833)							31			20 836
21930 Allowance on trade receivables		(175)					18								(158)
A21000 TRADE RECEIVABLES - NET		150 279			5 394	1 318	(4 041)				(371)	1 930		0	154 509
22010 Income Tax-Rec Reimburs Tax Credits		295			709										1 004
A22000 CURRENT TAX ASSETS		295			709										1 004
23131 Advance payment		1 938			9						(51)				1 896
23132 State - VAT Receivables		10 364			(1 148)						4	42			9 262
23133 Other Receivables & Current Assets		7 187			(2 855)							2			4 334
23138 Prepaid Expenses		9 132			3 409							3			12 543
A23030 OTHER RECEIVABLES - NET		28 620			(585)						(46)	47			28 035
A23000 OTHER CURRENT ASSETS		28 620			(585)						(46)	47			28 035
24010 Cash Flow Hedge foreign exch deriv		236								(236)					0
24020 FV hedge foreign exchange deriv															
A24000 CURRENT FINANCIAL INSTRUMENTS		236								(236)					
25011 Short term loans						48 651	(46 057)								2 594
A25000 SHORT TERM FINANCIAL ASSETS						48 651	(46 057)								2 594
26012 Cash at Bank and in Hand		2 232			49 960							253			52 445
A26000 CASH AND CASH EQUIVALENT		2 232			49 960							253			52 445
27L Link acct for DEBT_long term		(30 245)			(7 380)						512	1 949		29	(35 135)
272L Link acct for BFRL_short term		(12 295)			19 427									(13)	7 119
27TOT LINK ACCT FOR SHORT AND LONG TERM		(42 540)			12 047						512	1 949		16	(28 016)
A20000 CURRENT ASSETS		139 123			67 525	49 969	(50 098)			(236)	95	4 179		16	210 572
A00000 TOTAL ASSETS	(1)	(192 769)			67 525	57 312	(62 631)			(383)	95	(2 621)		(60 642)	(194 117)
3130G Consolidated Reserves	0	114 081	(526 672)						57 296		164	(157)	(1 300)	(57 295)	(413 883)
3137G Hedg Reserv (CF hedge) Foreign exch-GP		170								(170)					
3136G Actuarial gains / losses in OCI - DB plans, GP	0	(1 463)								596					(868)
3151G Net Income - Group part		(526 672)	526 672	1 274											1 274
L31000 SHAREHOLDER'S EQUITY	0	(413 885)		1 274					57 296	426	164	(157)	(1 300)	(57 295)	(413 477)
L32000 MINORITY INTEREST															
L30000 TOTAL SHAREHOLDER'S EQUITY	0	(413 885)		1 274					57 296	426	164	(157)	(1 300)	(57 295)	(413 477)
41020 Pension net liability - Unfunded DB plans	0	30 654				2 860	(1 103)	(2 032)			(803)				29 576
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	0	30 654				2 860	(1 103)	(2 032)			(803)				29 576
42010 Provisions for losses and contingencies - Non-current	3	2 368				4 211	(935)	(744)							4 903
L42000 NON CURRENT PROVISIONS	3	2 368				4 211	(935)	(744)							4 903
43050 Other Long Term Borrowings						18	(18)								
L43000 LONG TERM BORROWINGS						18	(18)								
44010 Deferred Tax Liabilities		(2)								2					
L44000 DEFERRED TAX LIABILITIES		(2)								2					
L45000 NON CURRENT FINANCIAL INSTRUMENTS															

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TOTAL

ST_AO.EA37 Eviden France SAS Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	ICA	DIS	REC	MER	SCO	CHA	CLO
46040 Investment Subsidies	0	1 069				6 549	(5 309)								2 309
L46000 OTHER NON CURRENT LIABILITIES	0	1 069				6 549	(5 309)								2 309
47011 Lease liability Real estate - Non-current	0	14 114				921	(6 613)				(75)				8 347
47013 Lease liability Company cars - Non-current		300					(180)								120
L47000 NON CURRENT LEASE Liability		14 414				921	(6 793)				(75)				8 467
L40000 NON CURRENT LIABILITIES	2	48 504				14 559	(14 157)	(2 777)		(801)	(75)				45 255
51010 Trade Payables		21 357			(12 910)							(6)			8 441
51020 Trade Payables - Invoice not yet received		18 955			545						52	1 016		2	20 570
L51000 TRADE PAYABLES AND NOTE PAYABLE		40 312			(12 365)						52	1 010		2	29 011
52010 Corp Income Tax & Accrued Income Tax		625			(53)								(305)		267
L52000 CURRENT TAX		625			(53)								(305)		267
53010 CF Hedge foreign exch derivatives		7								(7)					
L53000 CURRENT FINANCIAL INSTRUMENTS		7								(7)					
54010 Employee Profit Sharing Escrow		150				150	(169)								132
54020 Securitization						87 487	(87 487)								0
54030 Intercompany cur acct liabilities					(29)									29	0
54040 Overdraft & Cash Facilities		45			(45)										0
54060 Accrued interest on Bank Overdraft					(460)										(460)
54070 Current portion of LT borrowings	0	2 519				5 244	(7 763)								
L54000 CURRENT PORTION OF BORROWINGS	0	2 714			(534)	92 881	(95 419)							29	(328)
55010 Installments & Adv received from Debtors		4 931			(2 390)						(51)				2 490
55020 Trade Receivables-credit notes		15 857			(2 726)										13 131
55030 Employee Payables & Accrued Expenses		10 401			46										10 695
55035 Employee Payables - Bonus score card		2 606			327							248			2 904
55040 Social Charges, Welfare Liabilities		16 148			(2 033)							(28)			14 126
55050 State - VAT Payable		35 961			13 704						4	12			49 670
55060 Payab on acquis. conso oles & assoc- C		1 400			(740)										660
55070 Payab on acquis tang & intang assets - C		10			(9)										2
55100 Other Current Liabilities		2 282			(242)										2 025
55110 Deferred Income		39 357			10 095									(14)	49 452
L55000 OTHER CURRENT LIABILITIES		128 953			16 032						(47)	232		(14)	145 155
L57000 Accrued interests ? lease															
L58000 CURRENT PROVISIONS															
L57500 CURRENT LEASE Liability															
L50000 CURRENT LIABILITIES	0	172 611			3 080	92 881	(95 419)			(7)	5	937		16	174 105
L00000 TOTAL LIABILITIES	3	(192 770)		1 274	3 080	107 440	(109 576)	(2 777)	57 296	(383)	94	780	(1 300)	(57 278)	(194 118)
ASSETS - LIABILITIES	(4)	1		(1 274)	64 445	(50 129)	46 945	2 777	(57 296)	0	0	(3 401)	1 300	(3 364)	1

2A07_005S - SHAREHOLDERS EQUITY

ST_AO.EA37 Eviden France SAS Actuals December 2024

	ERR	OPE	APP	RES	ICA	DIS	REC	MER	SCO	CHA	CLO
Share Capital		71			57 296		-57 296				71
Additional Paid in Capital		73 232									73 232
Legal Reserves		4									4
Other Reserves	0	81									81
Retained Earnings	0	-14 161	-65 472				57 437				-22 196
Hedging Reserves (CF hedge) Foreign exch		170				-170					
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	-1 463				596					-868
Net Income For The Period		-65 472	65 472	-590							-590
Total Shareholder's Equity	0	-7 538		-590	57 296	426	141				49 735
Other - Temporary		-23					23				
Others adjustments (OLD)		-500									-500
Deferred tax on Fiscal Differences		8 111		407							8 518
Goodwill and PPA - Central team conso		-307 547									-307 547
Other - Central team conso		-8 561		157				-157			-8 561
Total Restatements - Total Local		-308 520		564			23	-157			-308 090
Restated Shareholder's Equity	0	-316 058		-26	57 296	426	164	-157			-258 356
Share Capital		71			57 296		-57 296				71
Additional Paid in Capital		73 232									73 232
Legal Reserves		4									4
Other Reserves	0	81									81
Retained Earnings	0	138 519	-526 672				57 460	-157			-330 850
Hedging Reserves (CF hedge) Foreign exch		170				-170					
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	-1 463				596					-868
Net Income For The Period		-526 672	526 672	-26							-26
Translated Shareholder's Equity	0	-316 058		-26	57 296	426	164	-157			-258 356
Share Capital		71			57 296		-57 296				71
Additional Paid in Capital		73 232									73 232
Legal Reserves		4									4
Other Reserves	0	81									81
Retained Earnings	0	138 519	-526 672				57 460	-157			-330 850
Hedging Reserves (CF hedge) Foreign exch		170				-170					
Actuarial gains / losses in OCI - DB plans, excl OLTB	0	-1 463				596					-868
Net Income For The Period		-526 672	526 672	-26							-26
Proportionnal Shareholder's Equity	0	-316 058		-26	57 296	426	164	-157			-258 356
Elimination of investments		-97 827								-57 295	-155 121
Elimination of investments - E023 - Atos SA		-50 827								59 007	8 180
Elimination of investments - E214 - Atos International BV										-163 301	-163 301
Elimination of investments - E846 - Bull SAS		-47 000								47 000	
Total Elim Shareholder's Equity		-97 827								-57 295	-155 121
Top Entries				1 300					-1 300		
Group Share	0	-413 885		1 274	57 296	426	164	-157	-1 300	-57 295	-413 477
Consolidated Shareholder's Equity	0	-413 885		1 274	57 296	426	164	-157	-1 300	-57 295	-413 477

[illegible]

BS07-ALLOW - Allowances on assets Comments

ST_AO.EA37 Eviden France SAS Actuals December 2024

				COMMENTS	OPE	DEC	CLO
EA37_NA	Allowance on trade reveivables	CURRENT	ATOS		-6		-6
			AEVENT1	HELLO PLANET	-6		-6
			NEWACQ		-170	18	-152
			NEVENT2	SPERON	-1		-1
			NEVENT3	VISA	-23		-23
			NEVENT4	SOURIRE			
			NEVENT5	AMESINLOVE	-4		-4
			NEVENT6	VIVIA	-1		-1
			NEVENT7	INTEGRATIVE S	-123		-123
				AGENCE DU NUMERIQUE	-18	18	
					-176	18	-158
EA37_NA	21930	[B]	TOTAL		-175	18	-158
Blocking Diff [A]+[B]-[C]					-0.64	0.24	-0.40

ST_AO.EA37 Eviden France SAS Actuals December 2024

			COMMENTS	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	RATIO_C
				OPE	INCOM	INCOI	INC	DECOM	DECOI	DEC	DECASHOI	DECASH	CLO
EA37_NA	CONTINGENCIES	NEVENT1		10									10
EA37_NA	CONTINGENCIES	NEVENT2			20		20						20
EA37_NA	CONTINGENCIES	NEVENT3			503		503						503
EA37_NA	OTHERS	AEVENT1		417	108	239	347	-151	-265	-416			348
EA37_NA	OTHERS	NEVENT1		110									110
EA37_NA	PROJECTS	NEVENT1		700		1,576	1,576						2,276
EA37_NA	PROJECTS	NEVENT2			256		256	-111		-111			145
EA37_NA	PROJECTS	NEVENT3				1,284	1,284						1,284
EA37_NA	REORG_OI	AEVENT1		1,133		229	229		-406	-406	-749	-749	207
TOTAL PROVISION (L & C) [A]				2,370	887	3,328	4,215	-262	-671	-933	-749	-749	4,903

CTRL00-ALLCHECKS - CROSSCHECKS SYNTHESIS - LEGAL ENTITIES STATEMENT

ST_AO.EA37 Eviden France SAS Actuals December 2024

	EA37
BLOCKING CHECKS - PHASE 3	1 228
BS-PL - Lease Right of use - Depr & Imp	559
BS-PL Prov for losses and contengencies (Flow Dec)	669

2A10_005S - NET DEBT

ST_AO.EA37 Eviden France SAS - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-590	564	-26	-26	-26	-	1 300	1 274
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	13 667		13 667	13 667	13 667	-	-	13 667
NDT1122 Net charge to operating provision	[None]	59		59	59	59	-	-	59
NDT1123 Net charge to financial provision	[None]	1 120		1 120	1 120	1 120	-	-	1 120
NDT1124 Net charge to other operating provision	[None]	1 239		1 239	1 239	1 239	-	-	1 239
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	16 085		16 085	16 085	16 085	-	-	16 085
NDT1131 G/L on disposals of intangible assets	[None]	5 098		5 098	5 098	5 098	-	-	5 098
NDT1132 G/L on disposals of tangible assets	[None]	-		-	-	-	6	-	6
NDT1133 G/L on disposals of financial assets	[None]	1 046		1 046	1 046	1 046	-	-1 300	-254
NDT1130 G/L on disposals of fixed assets	F_CF2	6 144		6 144	6 144	6 144	6	-1 300	4 850
NDT1150 Minority interests ans associates	[None]								
NDT1161 Purchase of financial instruments	INC	-		-	-	-	-	-	-
NDT1160 Financial instrument	[None]	-		-	-	-	-	-	-
NDT1170 Financial interest	[None]	3 819		3 819	3 819	3 819	-	-	3 819
NDT1175 Interest on lease Liability/Receivable	[None]	200		200	200	200	-	-	200
NDT1180 Tax charge (incl deferred taxes)	[None]	291	-407	-116	-116	-116	-	-	-116
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	25 949	157	26 106	26 106	26 106	6	-	26 112
NDT1210	F_CF1	-22		-22	-22	-22	-740	-	-762
NDT1220	F_CF1	-650		-650	-650	-650	-	-	-650
NDT1200 Taxes paid	F_CF1	-672		-672	-672	-672	-740	-	-1 412
NDT1320 Change in current assets	F_CF2	5 274		5 274	5 274	5 274	-7 341	-	-2 068
NDT1330 Change in non current liabilities	F_CF2	1 240		1 240	1 240	1 240	-	-	1 240
NDT1340 Change in current liabilities	MVT	-23 093		-23 093	-23 093	-23 093	27 508	-	4 415
NDT1350 Link account	F_CF2						-19 427	-	-19 427
NDT1300 Change in working capital requirement	F_CF2	-16 579		-16 579	-16 579	-16 579	740	-	-15 839
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	8 697	157	8 854	8 854	8 854	6	-	8 860
NDT2111 Purchase of intangible assets	INC	-7 663		-7 663	-7 663	-7 663	-	-	-7 663
NDT2112 Purchase of tangible assets	INC	-1 198		-1 198	-1 198	-1 198	-	-	-1 198
NDT2114 Amounts due on purchase of I/T assets	F_CF2	-9		-9	-9	-9	-	-	-9
NDT2116 Right of use	INC	-2 816	1 895	-921	-921	-921	-	-	-921
NDT2117 Lease liability	INC	921		921	921	921	-	-	921
NDT2110 Purchase of intangible & tangible assets	[None]	-10 764	1 895	-8 869	-8 869	-8 869	-	-	-8 869
NDT2122 Disposal of tangible assets	[None]	92		92	92	92	-6	-	87
NDT2120 Proceeds from disposals of I/T assets	F_CF2	92		92	92	92	-6	-	87
NDT2100 NET OPERATING INVESTMENTS	[None]	-10 672	1 895	-8 777	-8 777	-8 777	-6	-	-8 782
NDT2211	INC	-11 001	3 400	-7 601	-7 601	-7 601	4	-	-7 597
NDT2212	F_CF2	-740		-740	-740	-740	-	-	-740
NDT2210 Amounts paid for acq and LT investmts	[None]	-11 740	3 400	-8 340	-8 340	-8 340	4	-	-8 336
NDT2231 Disposal of financial investments	F_CF7	2 322		2 322	2 322	2 322	-	-	2 322
NDT2232 Amounts to receive fr disposal finan inv	[None]	3 834		3 834	3 834	3 834	-	-	3 834
NDT2233 Link account	INC	-3 400		-3 400	-3 400	-3 400	-	-	-3 400
NDT2230 Proceeds fr disposal of fin investmts	[None]	6 156	-3 400	2 756	2 756	2 756	-	-	2 756
NDT2200 NET LONG TERM INVESTMENT	[None]	-5 584	-	-5 584	-5 584	-5 584	4	-	-5 580
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-16 256	1 895	-14 361	-14 361	-14 361	-2	-	-14 363
NDT3110 Increase of common stock issues	ICA	57 296		57 296	57 296	57 296	-	-	57 296
NDT3100 Common stock issues	[None]	57 296		57 296	57 296	57 296	-	-	57 296
NDT3600 Net interest paid (incl finance lease)	F_CF2	-3 819		-3 819	-3 819	-3 819	-	-	-3 819
NDT3605 Interests paid – Lease Liability/Receivable	F_CF2	-200		-200	-200	-200	-	-	-200
NDT3606 Lease expenditure	DEC	-5 457	-1 336	-6 793	-6 793	-6 793	-	-	-6 793
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	47 820	-1 336	46 484	46 484	46 484	-	-	46 484
NDT0000 INC (DEC) IN NET DEBT	[None]	40 261	716	40 977	40 977	40 977	4	-	40 981

2A10_005S - NET DEBT

ST_AO.EA37 Eviden France SAS - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDTOPE Net Debt - Opening	OPE	30 727		30 727	30 727	30 727	-	-	30 727
NDTMER Net Debt - MER	MER	-2 202		-2 202	-2 202	-2 202	-	-	-2 202
NDTREC Net debt - REC	REC	-512		-512	-512	-512	-	-	-512
NDTOTH Net Debt - Others	[None]	-2 714		-2 714	-2 714	-2 714	-	-	-2 714
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	-95 942		-95 942	-95 942	-95 942	-	-	-95 942
NDTREP Repayment of Long and Medium term borrowings	[None]	-95 942		-95 942	-95 942	-95 942	-	-	-95 942
NDTBOR News Borrowings	INC	92 899		92 899	92 899	92 899	-	-	92 899
NDTLOA New Loans	F_CF2	-2 594		-2 594	-2 594	-2 594	-	-	-2 594
NDTOTD Increase (Dec) in other debt	MVT	7 351		7 351	7 351	7 351	-	-	7 351
NDTCSH Increase (Dec) in CCE	MVT	-49 960		-49 960	-49 960	-49 960	-	-	-49 960
NDTCHA LM term debt of cies chgd in conso method	CHA					-	29	-	29
NDTCLO Net Debt - Closing	CLO	-20 232		-20 232	-20 232	-20 232	-	-	-20 232
Net Debt - Closing (calculated)		-20 233	-	-20 233	-20 233	-20 233	29	-	-20 204
Variance		0	-	0	0	0	-29	-	-28
Check		-7 985	716	-7 269	-7 269	-7 269	4	-	-7 265

2A10 201S - OMDA Cash flow

ST_AO.EA37 Eviden France SAS - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10100 Operating Margin	[None]	[None]		21 844	-	21 844	21 844	21 844	6		21 849
R61000 OPERATING MARGIN	[None]	[None]	+	21 844	-	21 844	21 844	21 844	6		21 849
CF10110 + Depreciation of fixed assets	[None]	[None]		12 722		12 722	12 722	12 722			12 722
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-675		-675	-675	-675			-675
68146I Tang Assets - Deprec & Impairment - I	[None]	[None]	-	-303		-303	-303	-303			-303
68178 Transition costs Amort/Impairment	[None]	[None]	-	-2 016		-2 016	-2 016	-2 016			-2 016
68148D Intangible assets - Amort & Impair - D	[None]	[None]	-	-9 703		-9 703	-9 703	-9 703			-9 703
68148I Intang assets - Amort & Impairment - I	[None]	[None]	-	-24		-24	-24	-24			-24
CF10120 + Depreciation of right of use	[None]	[None]		2 961		2 961	2 961	2 961			2 961
68150 Depreciations and impairment right of use	[None]	[None]	-	-2 961		-2 961	-2 961	-2 961			-2 961
CF10130 + Net book value of assets sold/written off	[None]	[None]		149		149	149	149			149
60199D NBV tang assets sold/written off - D	[None]	[None]	-	-92		-92	-92	-92			-92
60198D NBV intang assets sold/written off - D	[None]	[None]	-	-57		-57	-57	-57			-57
CF10140 +/- Net charge (release) of pension provisions	[None]	[None]		-566		-566	-566	-566			-566
68111D Operating provisions (OM) - DB and OLTB plans-D	[None]	[None]	-	-1 505		-1 505	-1 505	-1 505			-1 505
78111D Release of pension provisions (OM) - DB and OLTB plans-D	[None]	[None]	-	1 812		1 812	1 812	1 812			1 812
68111I Operating provisions (OM) - DB and OLTB plans - I	[None]	[None]	-	-395		-395	-395	-395			-395
78111I Release of pension provisions (OM) - DB and OLTB plans - I	[None]	[None]	-	654		654	654	654			654
CF10150 +/- Net charge (release) of provisions	[None]	[None]		625		625	625	625			625
78176D Rel.of provisions for loss & conteng. - D	[None]	[None]	-	234		234	234	234			234
68176D Provisions for loss & contingencies - D	[None]	[None]	-	-869		-869	-869	-869			-869
78176I Rel of prov for losses & conteng - I	[None]	[None]	-	28		28	28	28			28
68176I Prov for losses & conteng - I	[None]	[None]	-	-19		-19	-19	-19			-19
CF10200 Operating Margin before Depreciation and Amortization (OMDA)	[None]	[None]		37 734	-	37 734	37 734	37 734	6		37 740
CF10210 Capital expenditures	[None]	[None]		-8 869		-8 869	-8 869	-8 869	-		-8 869
12120 Internally developped software	INC	[None]	-	7 656		7 656	7 656	7 656			7 656
12130 Software & Licenses	INC	[None]	-	7		7	7	7			7
13113 Fitting and Fixtures	INC	[None]	-	6		6	6	6			6
13115 Hardware	INC	[None]	-	1 140		1 140	1 140	1 140			1 140
13116 Furniture and equipment	INC	[None]	-	52		52	52	52			52
55070 Payab on acquis tang & intang assets - C	MVT	[None]	+	-9		-9	-9	-9	-		-9
CF10220 Lease payments	[None]	[None]		-3 668	-	-3 668	-3 668	-3 668			-3 668
47011 Lease liability Real estate - Non-current	INC	[None]	+	921		921	921	921			921
47011 Lease liability Real estate - Non-current	DEC	[None]	+	-5 277	-1 336	-6 613	-6 613	-6 613			-6 613
47013 Lease liability Company cars - Non-current	DEC	[None]	+	-180		-180	-180	-180			-180
60411 Financial interests on lease liability Real estate	[None]	[None]	+	-179		-179	-179	-179			-179
60413 Financial interests on lease liability Company Cars	[None]	[None]	+	-21		-21	-21	-21			-21
13151 Right of use real estate	INC	[None]	-	2 816	-1 895	921	921	921			921
13151 Right of use real estate	DEC	[None]	-	-5 025		-5 025	-5 025	-5 025			-5 025
13153 Right of use company cars	DEC	[None]	-	-122		-122	-122	-122			-122
13851 Depreciation right of use real estate	DEC	[None]	-	1 142	559	1 701	1 701	1 701			1 701
13853 Depreciation right of use Company cars	DEC	[None]	-	122		122	122	122			122
CF10230 Change in working capital requirement	[None]	[None]		-18 445	-35	-18 480	-18 480	-18 480	20 202		1 722
CF10231 Change in current assets	[None]	[None]		3 258	-35	3 222	3 222	3 222	-7 306		-4 083
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	-4 478		-4 478	-4 478	-4 478	879		-3 599
21120 Transition costs	INC	[None]	-	1 318		1 318	1 318	1 318			1 318
21120 Transition costs	DEC	[None]	-	-4 058		-4 058	-4 058	-4 058			-4 058
68178 Transition costs Amort/Impairment	[None]	[None]	+	-2 016		-2 016	-2 016	-2 016			-2 016
21130 Trade Receivables	MVT	[None]	-	3 802	-	3 802	3 802	3 802	6 024		9 826
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	2 196		2 196	2 196	2 196	-3 029		-833
23131 Advance payment	MVT	[None]	-	9		9	9	9			9
23132 State - VAT Receivables	MVT	[None]	-	-1 148		-1 148	-1 148	-1 148			-1 148
23133 Other Receivables & Current Assets	MVT	[None]	-	-11 698		-11 698	-11 698	-11 698	8 844		-2 855
23138 Prepaid Expenses	MVT	[None]	-	8 784	35	8 820	8 820	8 820	-5 411		3 409
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-22 942		-22 942	-22 942	-22 942	27 508		4 565
51010 Trade Payables	MVT	[None]	+	-16 192		-16 192	-16 192	-16 192	3 283		-12 910
55010 Installments & Adv received from Debtors	MVT	[None]	+	-2 390		-2 390	-2 390	-2 390			-2 390
55020 Trade Receivables-credit notes	MVT	[None]	+	-3 618		-3 618	-3 618	-3 618	892		-2 726
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	46		46	46	46			46
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	-2 033		-2 033	-2 033	-2 033			-2 033
55050 State - VAT Payable	MVT	[None]	+	13 704		13 704	13 704	13 704			13 704
55100 Other Current Liabilities	MVT	[None]	+	-4 139		-4 139	-4 139	-4 139	3 897		-242
55110 Deferred Income	MVT	[None]	+	10 174		10 174	10 174	10 174	-79		10 095
55035 Employee Payables - Bonus score card	MVT	[None]	+	327		327	327	327			327
51020 Trade Payables - Invoice not yet received	MVT	[None]	+	-18 971		-18 971	-18 971	-18 971	19 515		545
54010 Employee Profit Sharing Escrow	INC	[None]	+	150		150	150	150			150
CF10234 Change in non current liabilities	[None]	[None]		1 240		1 240	1 240	1 240			1 240
46040 Investment Subsidies	INC	[None]	+	6 549		6 549	6 549	6 549			6 549
46040 Investment Subsidies	DEC	[None]	+	-5 309		-5 309	-5 309	-5 309			-5 309

2A10 201S - OMDA Cash flow

ST_AO.EA37 Eviden France SAS - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10300 Operational Cash Flow	[None]	[None]		6 752	-35	6 717	6 717	6 717	20 208		26 924
CF10310 Tax paid	[None]	[None]		-672		-672	-672	-672	-740		-1 412
22010 Income Tax-Rec Reimburs Tax Credits	MVT	[None]	-	339		339	339	339	370		709
52010 Corp Income Tax & Accrued Income Tax	MVT	[None]	+	317		317	317	317	-370		-53
60903 Withholding Taxes	[None]	[None]	+	-8		-8	-8	-8			-8
60906 Corporate Income Tax Based on Value Added	[None]	[None]	+	-642		-642	-642	-642			-642
CF10320 Net cost of financial debt paid	[None]	[None]		-1 523		-1 523	-1 523	-1 523	3 386		1 863
70405 Other Interest Income	[None]	NOFI03	+	36		36	36	36			36
60467 Other Financial Expenses	[None]	NOFE02	+	-136		-136	-136	-136			-136
60403 Inter. exp/Bank overdraft - Cash Pooling	[None]	[None]	+	-3 474		-3 474	-3 474	-3 474	3 386		-88
70403 Int income on Cash at Bank-Cash Pooling	[None]	[None]	+	2 051		2 051	2 051	2 051			2 051
CF10330 Reorganization in other operating income	[None]	[None]		-3 690		-3 690	-3 690	-3 690			-3 690
68334 Other oper income related expenses	[None]	RS	+	-3 690		-3 690	-3 690	-3 690			-3 690
CF10340 Rationalization & associated costs in other operating income	[None]	[None]		-352		-352	-352	-352			-352
68334 Other oper income related expenses	[None]	RMP	+	-352		-352	-352	-352			-352
CF10350 Integration and acquisition costs	[None]	[None]		438		438	438	438			438
78334 Other oper income related income	[None]	STOP	+	438		438	438	438			438
CF10360 Other (1)	[None]	[None]		-2 938		-2 938	-2 938	-2 938	-5 455		-8 393
CF10362 Other OOI (cash)	[None]	[None]		-3 893		-3 893	-3 893	-3 893	-		-3 893
6LEXC Extraordinary contra account	[None]	AllCustom2	+						-120		-120
68334 Other oper income related expenses	[None]	[None]	+	-7 935		-7 935	-7 935	-7 935	120		-7 815
68334 Other oper income related expenses	[None]	RS	-	-3 690		-3 690	-3 690	-3 690			-3 690
68334 Other oper income related expenses	[None]	RMP	-	-352		-352	-352	-352			-352
78334 Other oper income related income	[None]	[None]	+	438		438	438	438			438
78334 Other oper income related income	[None]	STOP	-	438		438	438	438			438
CF10363 Other financials (cash)	[None]	[None]		956		956	956	956	-5 455		-4 499
6LFIN Contra-account : Financial operations	[None]	AllCustom2	+						-5 455		-5 455
70405 Other Interest Income	[None]	NOFI04	+	12		12	12	12			12
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	944		944	944	944			944
24020 FV hedge foreign exchange deriv	INC	[None]	-	-		-	-	-			-
CF10364 Net long-term investments	[None]	[None]		-363		-363	-363	-363			-363
15121 Loans	INC	[None]	-	4 197		4 197	4 197	4 197			4 197
15121 Loans	DEC	[None]	-	-3 813		-3 813	-3 813	-3 813			-3 813
15123 Deposits & Sureties paid	DEC	[None]	-	-21		-21	-21	-21			-21
CF10365 Profit sharing amounts	[None]	[None]		-150		-150	-150	-150			-150
54010 Employee Profit Sharing Escrow	INC	[None]	-	150		150	150	150			150
CF10400 Contributive Cash Flow (CCF)	[None]	[None]		-2 498	-35	-2 534	-2 534	-2 534	17 399		14 865
CF10410 Intercompany Working Capital (ICW)	[None]	[None]			35	35	35	35	-19 462		-19 427
272L Link acct for BFR_short term	MVT	[None]	-		-35	-35	-35	-35	19 462		19 427
CF10420 GSA & TMF	[None]	[None]		6 904		6 904	6 904	6 904	-		6 904
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	6 904		6 904	6 904	6 904	-		6 904
CF10430 Offshore netting billing	[None]	[None]		-9 742		-9 742	-9 742	-9 742			-9 742
60361 Offshore netting billing	[None]	[None]	+	-9 742		-9 742	-9 742	-9 742			-9 742
CF10500 Free Cash Flow (FCF)	[None]	[None]		-5 336	-	-5 336	-5 336	-5 336	-2 063		-7 399
CF10510 Net (acquisitions) disposals	[None]	[None]		-6 382	-	-6 382	-6 382	-6 382	6 730		348
CF10511 Net debt acquisition (SCI)	[None]	[None]									
CF10512 Net debt disposal (SCO)	[None]	[None]									
CF10513 Net debt merger (MER)	[None]	[None]		2 202		2 202	2 202	2 202	-		2 202
26011 Intercompany current accounts assets	MER	[None]	+	1 949		1 949	1 949	1 949	-1 949		-
26012 Cash at Bank and in Hand	MER	[None]	+	253		253	253	253			253
27L Link acct for DEBT_long term	MER	[None]	+						1 949		1 949
CF10514 Net debt change in scope (CHA)	[None]	[None]							-		-
27L Link acct for DEBT_long term	CHA	[None]	+						29		29
54030 Intercompany cur acct liabilities	CHA	[None]	-						-29		-29
CF10515 Net (acquisitions) disposals	[None]	[None]		-8 590	-	-8 590	-8 590	-8 590	6 736		-1 854
15111 Part Interests in Conso Cies & Assoc	INC	[None]	-	6 804	-3 400	3 404	3 404	3 404	-4		3 400
15L Link acct for invest elim - mother's cie	INC	[None]	+		3 400	3 400	3 400	3 400			3 400
15111 Part Interests in Conso Cies & Assoc	DEC	[None]	+	-3 368		-3 368	-3 368	-3 368			-
15L Link acct for invest elim - mother's cie	CHA	[None]	-						3 368		3 368
55060 Payab on acquis. conso cies & assoc- C	MVT	[None]	+	-740		-740	-740	-740	-3 364		-3 364
70321 Selling Price from Disp of Part Int in Conso Cies	[None]	[None]	+	2 322		2 322	2 322	2 322			2 322
CF10361 Disposal of assets	[None]	[None]		6		6	6	6	-6		-
CF10520 Capital increase & common stock issues	[None]	[None]		57 296		57 296	57 296	57 296	-		57 296
31110 Share Capital	ICA	[None]	+	57 296		57 296	57 296	57 296	-57 296		-
3130G Consolidated Reserves	ICA	[None]	+						57 296		57 296
CF10540 Dividends paid	[None]	[None]									
CF10530 Share buy-back & liquidity contract	[None]	[None]									
CF10600 Change in net cash (debt)	[None]	[None]		45,578	-	45 578	45 578	45 578	4 667		50 245
NDTOPE - Opening net cash (debt)				-30 727	-	-30 727	-30 727	-30 727	-	-	-30 727
NDTOPE - Opening net cash (debt)	OPE	[None]	-	30 727		30 727	30 727	30 727	-		30 727
70302 Selling Price from Disp of Tang Ass	[None]	[None]	+	6		6	6	6	-6		-

2A10_201S - OMDA Cash flow

ST_AO.EA37 Eviden France SAS - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
Change in net debt (calculated)				50 959	-	50 959	50 959	50 959	-	-	50 959
NDTCLO - Closing cash (debt)				20 232	-	20 232	20 232	20 232	-	-	20 232
NDTCLO - Closing cash (debt)	CLO	[None]	-	-20 232		-20 232	-20 232	-20 232	-		-20 232
Cash flow unbalancing (calculated vs cash flow)				-5 381	-	-5 381	-5 381	-5 381	4 667	-	-714