

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	Input	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
70000 Sales of Services	258 625	258 625	305 262	305 262	(81 464)	223 798		223 798
70003 Sales of Hardware	1 538	1 538	1 815	1 815		1 815		1 815
70007 Pass Through Sales Revenues	656	656	774	774		774		774
70008 Extra Sales	16	16	19	19	(19)			
70014 Resale of Services	89	89	105	105		105		105
70015 Sales of own Hardware	1 617	1 617	1 908	1 908		1 908		1 908
REVENUE	262 540	262 540	309 884	309 884	(81 483)	228 401		228 401
60101D Wages and Salaries - D	(79 774)	(79 774)	(94 160)	(94 160)	1 307	(92 853)		(92 853)
60101I Wages & Salaries - I	(14 374)	(14 374)	(16 966)	(16 966)	(1 314)	(18 280)		(18 280)
60102D Bonus score card - D	(6 391)	(6 391)	(7 544)	(7 544)		(7 544)		(7 544)
60102I Bonus score card - I	(2 266)	(2 266)	(2 675)	(2 675)		(2 675)		(2 675)
60112D Other incentive wages (discretionary) - D	(1)	(1)	(1)	(1)		(1)		(1)
60103D Social Expenses other than DC Plans - D	(9 252)	(9 252)	(10 921)	(10 921)		(10 921)		(10 921)
60103I Social Exp other than DC plans - I	(2 067)	(2 067)	(2 439)	(2 439)	24	(2 415)		(2 415)
60108D DC plans other than pension (death, disability & medical) - D	(1 974)	(1 974)	(2 330)	(2 330)		(2 330)		(2 330)
60108I DC plans other than pension (death, disability & medical) - I	(261)	(261)	(308)	(308)		(308)		(308)
60110D DC pension plans other (state & mandatory)-D	(6 189)	(6 189)	(7 306)	(7 306)		(7 306)		(7 306)
60110I DC pension plans other (state & mandatory)-I	(1 261)	(1 261)	(1 489)	(1 489)		(1 489)		(1 489)
60117D Social expenses on bonus scorecard & oth. Inc. D	(562)	(562)	(663)	(663)		(663)		(663)
60117I Social expenses on bonus scorecard & oth. Inc. I	(286)	(286)	(337)	(337)		(337)		(337)
60116D Op Expenses Reallocated - Staff Costs -D	782	782	923	923	905	1 828		1 828
60116I Op Expenses Reallocated - Staff Costs - I	422	422	499	499	1 107	1 605		1 605
60121D Commissions (on sales) - D	(3)	(3)	(3)	(3)		(3)		(3)
60121I Commissions (on sales) - I	(609)	(609)	(719)	(719)		(719)		(719)
60122D Termination payments - D	(490)	(490)	(578)	(578)		(578)		(578)
60122I Termination payments - I	(416)	(416)	(491)	(491)		(491)		(491)
60123D Overtime - D	(451)	(451)	(532)	(532)		(532)		(532)
60123I Overtime - I	(1)	(1)	(1)	(1)		(1)		(1)
60111D Company Cars - D	(3 989)	(3 989)	(4 708)	(4 708)		(4 708)		(4 708)
60111I Company Cars - I	(895)	(895)	(1 057)	(1 057)		(1 057)		(1 057)
WSA WAGES AND SALARIES	(130 310)	(130 310)	(153 809)	(153 809)	2 028	(151 781)		(151 781)
SSCH PENSIONS COSTS								
60114D Staff Training Costs - D	(249)	(249)	(294)	(294)	223	(71)		(71)
60114I Staff Training Costs - I	(247)	(247)	(291)	(291)	302	11		11
TPS TAX, TRAINING, PROFIT SHARING	(496)	(496)	(585)	(585)	525	(60)		(60)
NCPPE NET CHARGE TO PROVISIONS								
PERSONNEL EXPENSES	(130 806)	(130 806)	(154 394)	(154 394)	2 553	(151 841)		(151 841)
60001 Hardware - Purchases for Selling	2	2	2	2	(12)	(9)		(9)
60003 Software - Purchases for Selling	(1 334)	(1 334)	(1 574)	(1 574)	833	(742)		(742)
60014 Variation of finished goods inventories	(1 165)	(1 165)	(1 375)	(1 375)	1 533	158		158
CACOGS Contra-account COGS					(1 533)	(1 533)		(1 533)
PURCHASE FOR SELLING AND ROYALTIES	(2 497)	(2 497)	(2 947)	(2 947)	821	(2 126)		(2 126)
60012 Variation of spare parts inventories	(214)	(214)	(253)	(253)	146	(107)		(107)
CAINV Contra-account Inventory					(146)	(146)		(146)
Variation of Inventory	(214)	(214)	(253)	(253)		(253)		(253)
60136D Subcontractors (Time & Material)-D	(114 468)	(114 468)	(135 110)	(135 110)	58 869	(76 241)		(76 241)
60136I Subcontractors (Time and Material) - I	(1 968)	(1 968)	(2 323)	(2 323)	2 597	274		274
60141D Subcontractors (Fixed Price)-D	(10 101)	(10 101)	(11 922)	(11 922)	1 166	(10 756)		(10 756)
60141I Subcontractors (Fixed Price) - I	(477)	(477)	(563)	(563)		(1)		(1)
60151D Outsourced Services - D	(10 608)	(10 608)	(12 521)	(12 521)	11 603	(918)		(918)
60151I Outsourced Services - I	(1 477)	(1 477)	(1 743)	(1 743)	1 434	(309)		(309)
60154D Global Recharges - D	(3 925)	(3 925)	(4 633)	(4 633)	4 633			
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(143 024)	(143 024)	(168 815)	(168 815)	80 865	(87 950)		(87 950)
60194D Other Real Estate Costs - D	3 122	3 122	3 685	3 685		3 685		3 685
60194I Other Real Estate Costs - I	(8)	(8)	(10)	(10)		(10)		(10)
PREMISES COSTS	3 114	3 114	3 675	3 675		3 675		3 675
60181D Maintenance Costs - D	(2 513)	(2 513)	(2 966)	(2 966)	(3 884)	(6 851)		(6 851)
60181I Maintenance Costs - I	(144)	(144)	(170)	(170)	93	(77)		(77)
60192D Other IT Related Costs - D	(5 429)	(5 429)	(6 408)	(6 408)	7 334	926		926
60192I Other IT Related Costs - I	841	841	992	992	(2)	990		990
60161D Rent- D	(9 851)	(9 851)	(11 627)	(11 627)	6 402	(5 226)		(5 226)
60161I Rent - I	3 323	3 323	3 922	3 922	886	4 809		4 809
60261 Reversal Rent (IFRS16)	262	262	309	309		309		309
60164D Software Licenses- D	(5 109)	(5 109)	(6 031)	(6 031)	1 077	(4 953)		(4 953)
60164I Software Licenses- I	345	345	407	407		407		407
MPR MEANS OF PRODUCTION	(18 275)	(18 275)	(21 571)	(21 571)	11 906	(9 665)		(9 665)
60171D Telecommunication Costs - D	(392)	(392)	(463)	(463)	2	(461)		(461)
60171I Telecommunication Costs - I	(3)	(3)	(3)	(3)	0	(3)		(3)
TELECOMMUNICATIONS	(395)	(395)	(466)	(466)	2	(465)		(465)
60131D Travelling Expenses - D	(1 094)	(1 094)	(1 291)	(1 291)	313	(978)		(978)
60131I Travelling Expenses - I	(363)	(363)	(428)	(428)	3	(426)		(426)
TRAVELLING EXPENSES	(1 457)	(1 457)	(1 719)	(1 719)	316	(1 404)		(1 404)

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ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	Input	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
60196D Other Taxes and Similar Expenses - D	(392)	(392)	(463)	(463)		(463)		(463)
60196I Other Taxes and Similar Expenses - I	(21)	(21)	(25)	(25)		(25)		(25)
TAXES, OTHER THAN CORPORATE INCOME TAX	(413)	(413)	(488)	(488)		(488)		(488)
GAINS AND LOSSES ON DISP OF T&I ASSETS								
60191D Insurance Premiums (excl car related) - D	(1 503)	(1 503)	(1 774)	(1 774)	1 617	(157)		(157)
60191I Insurance Premiums (excl car related) - I	(551)	(551)	(650)	(650)	480	(171)		(171)
60195D Other External Expenses - D	1 438	1 438	1 697	1 697	(1 815)	(118)		(118)
60195I Other External Expenses - I	(106)	(106)	(126)	(126)		(126)		(126)
60211D Staff recruitment fees - D	(22)	(22)	(26)	(26)	4	(22)		(22)
60211I Staff recruitment fees - I	(68)	(68)	(81)	(81)		(81)		(81)
60212 Auditors' Fees	(220)	(220)	(259)	(259)		(259)		(259)
70012 Capitalized Production	1 339	1 339	1 580	1 580		1 580		1 580
70231 Indirect IC Re invoicing (excluding Global Structure)	2 177	2 177	2 570	2 570	(2 515)	55		55
60213D Other Professional Fees - D	(1 982)	(1 982)	(2 340)	(2 340)	376	(1 964)		(1 964)
60213I Other Professional Fees - I	(736)	(736)	(869)	(869)	475	(394)		(394)
60201D Communication & Marketing costs - D	(213)	(213)	(252)	(252)	6	(246)		(246)
60201I Communication & Marketing costs - I	(50)	(50)	(59)	(59)	3	(55)		(55)
60193D Trade Receivables Written off - D	(125)	(125)	(148)	(148)		(148)		(148)
60300 Global Structure Recharge	(2 933)	(2 933)	(3 462)	(3 462)	3 462			
OTHER OPERATING EXPENSES	(3 557)	(3 557)	(4 198)	(4 198)	2 093	(2 105)		(2 105)
68146D Tang Assets : Deprec & Impairment - D	(89)	(89)	(105)	(105)		(105)		(105)
68146I Tang Assets - Deprec & Impairment - I	(26)	(26)	(31)	(31)		(31)		(31)
68178 Transition costs Amort/Impairment	(1 582)	(1 582)	(1 867)	(1 867)		(1 867)		(1 867)
68148D Intangible assets - Amort & Impair - D	(296)	(296)	(349)	(349)		(349)		(349)
68150 Depreciations and impairment right of use	(199)	(199)	(235)	(235)		(235)		(235)
NET DEPRECIATION OF T&I ASSETS	(2 192)	(2 192)	(2 587)	(2 587)		(2 587)		(2 587)
NET DEPRECIATION OF CURRENT ASSETS								
78176D Rel.of provisions for loss & conteng. - D	477	477	562	562		562		562
NET CHARGE TO PROVISIONS FOR L&C	477	477	562	562		562		562
6LEXPD Contra-account Direct					10 949	10 949		10 949
OPERATING EXPENSES	(168 434)	(168 434)	(198 808)	(198 808)	106 951	(91 857)		(91 857)
6LEXP Contra-account for operating inc&exp					(28 021)	(28 021)		(28 021)
OPERATING MARGIN	(36 700)	(36 700)	(43 318)	(43 318)		(43 318)		(43 318)
60452 NBV from disp non cons inv (AFS) sold/WO	36	36	43	43		43		43
70452 Selling Price from disp non conso inv-AFS	175	175	206	206		206		206
CAPITAL G&L ON DISPOSAL OF ASSETS	211	211	249	249		249		249
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS								
6LEXC Extraordinary contra account					30 410	30 410		30 410
68331 Operating income related provision	(5 104)	(5 104)	(6 024)	(6 024)		(6 024)		(6 024)
78331 Release of oper income related prov	4 418	4 418	5 215	5 215		5 215		5 215
68334 Other oper income related expenses	(52 118)	(52 118)	(61 517)	(61 517)	52 111	(9 406)		(9 406)
78334 Other oper income related income	69 913	69 913	82 520	82 520	(82 520)			
NET PROFIT(CHARGE)	17 110	17 110	20 195	20 195		20 195		20 195
STOCK OPTIONS								
OTHER OPERATING INCOME AND EXPENSES	17 321	17 321	20 444	20 444		20 444		20 444
OPERATING INCOME	(19 379)	(19 379)	(22 874)	(22 874)		(22 874)		(22 874)
60251 Group Overhead - Brand Name Atos Origin	(1 185)	(1 185)	(1 399)	(1 399)	1 399			
60252 Group Overhead - Structure Costs & GSA	1 798	1 798	2 122	2 122	(2 122)			
6LGOVH Group Overhead - Interco Contra Acc					724	724		724
AGT ALLOCATION OF GSA AND TM FEES	613	613	724	724		724		724
60361 Offshore netting billing	5 435	5 435	6 415	6 415		6 415		6 415
ONB OFFSHORE NETTING BILLING	5 435	5 435	6 415	6 415		6 415		6 415
60403 Inter. exp/Bank overdraft - Cash Pooling	(583)	(583)	(689)	(689)		(689)		(689)
70403 Int income on Cash at Bank-Cash Pooling	0	0	0	0		0		0
60411 Financial interests on lease liability Real estate	(86)	(86)	(101)	(101)		(101)		(101)
GCFD GROSS COST OF FINANCIAL DEBT	(669)	(669)	(790)	(790)		(790)		(790)
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT								
NET COST OF FINANCIAL DEBT	(669)	(669)	(790)	(790)		(790)		(790)
Other financial income								
60405 Other Interest Expenses	(183)	(183)	(216)	(216)		(216)		(216)
Other financial expense	(183)	(183)	(216)	(216)		(216)		(216)
70423 Other foreign exchange Gains	351	351	415	415		415		415
60423 Other foreign exchange Losses	(1 086)	(1 086)	(1 282)	(1 282)		(1 282)		(1 282)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	(735)	(735)	(867)	(867)		(867)		(867)
DFEX DISCOUNTING FINANCIAL EXPENSES								
OTHER FINANCIAL INCOME AND EXPENSES	(918)	(918)	(1 084)	(1 084)		(1 084)		(1 084)
6LFIN Contra-account : Financial operations								
NET FINANCIAL INCOME	(1 587)	(1 587)	(1 873)	(1 873)		(1 873)		(1 873)

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	Input	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
INCOME BEFORE TAX	(14 918)	(14 918)	(17 608)	(17 608)		(17 608)		(17 608)
DISCONTINUED OPERATIONS								
CURRENT TAXES								
60911 Deferred tax	(2 928)	(2 928)	(3 456)	(3 456)		(3 456)		(3 456)
DEFERRED TAXES	(2 928)	(2 928)	(3 456)	(3 456)		(3 456)		(3 456)
TAX EXPENSES	(2 928)	(2 928)	(3 456)	(3 456)		(3 456)		(3 456)
SHARE OF NET INCOME FROM ASSOCIATES								
NET INCOME FROM EQUITY								
NET INCOME	(17 846)	(17 846)	(21 064)	(21 064)		(21 064)		(21 064)
MINORITY INTERESTS								
NET INCOME GROUP SHARE	(17 846)	(17 846)	(21 064)	(21 064)		(21 064)		(21 064)

ST AO.EB53 Eviden Technology Services Limited Actuals December 2024

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
55020 Trade Receivables-credit notes	105		105	127	127		127		127
55030 Employee Payables & Accrued Expenses	1 826		1 826	2 199	2 199		2 199		2 199
55035 Employee Payables - Bonus score card	4 228		4 228	5 092	5 092		5 092		5 092
55040 Social Charges, Welfare Liabilities	(83)		(83)	(100)	(100)		(100)		(100)
55050 State - VAT Payable	12 108		12 108	14 583	14 583		14 583		14 583
55100 Other Current Liabilities	3 678		3 678	4 430	4 430		4 430		4 430
55110 Deferred Income	4 266		4 266	5 138	5 138	0	5 138		5 138
L55000 OTHER CURRENT LIABILITIES	26 128		26 128	31 468	31 468	0	31 468		31 468
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	182 859		182 859	220 236	220 236	(152 880)	67 355		67 355
L00000 TOTAL LIABILITIES	312 734	(56 006)	256 728	309 203	309 203	(689 873)	(380 670)		(380 670)
ASSETS - LIABILITIES	1		1	1	1		1		1

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	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	SCO	CLO
11020 Purchased Goodwill		294 779											294 779
11820 Deprec of Purchased Goodwill		(238 820)											(238 820)
A11000 GOODWILL - NET		55 959											55 959
12120 Internally developped software		2 175				300							2 476
12130 Software & Licenses		200											200
12150 Other Intangible Assets		6											6
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		2 381				300							2 681
12820 Amort of Internally developed software	0	(1 123)				(296)							(1 419)
12830 Amortization of Software & Licenses		(200)											(200)
12850 Amortization of Other Intangible Assets		(6)											(6)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(1 329)				(296)							(1 624)
A12000 INTANGIBLE ASSETS	0	1 052				4							1 057
13113 Fitting and Fixtures		152											152
13115 Hardware	0	317				108							425
13116 Furniture and equipment		11											11
13151 Right of use real estate		617				283							900
A13100 TANGIBLE ASSETS - GROSS	0	1 098				391							1 489
13813 Depreciation of Fitting & Fixtures	0	(59)				(28)							(87)
13815 Depreciation of Hardware		(226)				(87)							(313)
13816 Deprec of Furniture & equipment	0	(11)				0							(11)
13851 Depreciation right of use real estate		(96)				(199)							(295)
A13800 TANGIBLE ASSETS - DEPRE	0	(392)				(314)							(706)
A13000 TANGIBLE FIXED ASSETS - NET	(1)	706				77							782
15111 Part Interests in Conso Cies & Assoc		65 327											65 327
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		65 327											65 327
15122 Loans to conso cles & associates		50 440											50 440
A15020 RECEIVABLES AND OTHER FIN ASSETS NET		50 440											50 440
A15000 NON-CURRENT FINANCIAL ASSETS		115 767											115 767
16010 Deferred Tax - Temporary Differences	0	5 803					(2 485)			187	(8 007)		(4 502)
16020 Deferred Tax - Loss Carry Forward		30 862				3 400							34 262
16910 Unrecognised Deferred Tax - Temporary Differences	0	(5 756)					(444)				5 244		(956)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(30 862)				(3 400)							(34 262)
A16000 DEFERRED TAX ASSETS	0	47					(2 929)			187	(2 763)		(5 458)
A10000 NON CURRENT ASSETS	(1)	173 532				81	(2 929)			187	(2 763)		168 107
21110 Work-in-Progress (Goods and services)		33 969			(22 101)						(3 286)		8 582
21120 Transition costs	0	5 299				935	(1 582)				(1 592)		3 060
21130 Trade Receivables		151 460			(32 026)						(2 693)		116 740
21140 Trade Receiv - Invoices to be issued		2 812			(1 542)						1		1 272
A21000 TRADE RECEIVABLES - NET	0	193 539			(55 669)	935	(1 582)				(7 569)		129 654
23020 Invent-HW & SW for Selling & oth invent					1 086								1 086
A23020 INVENTORIES - NET					1 086								1 086
23132 State - VAT Receivables		26 957			(22 211)								4 746
23133 Other Receivables & Current Assets		1 867			(551)					(187)		175	1 303
23138 Prepaid Expenses		17 380			(5 572)						(6 621)		5 188
A23030 OTHER RECEIVABLES - NET		46 204			(28 334)					(187)	(6 621)	175	11 237
A23000 OTHER CURRENT ASSETS		46 204			(27 248)					(187)	(6 621)	175	12 322
24010 Cash Flow Hedge foreign exch deriv	0	19					(140)		121				1 949
A24000 CURRENT FINANCIAL INSTRUMENTS	0	19					(140)		121				702
26011 Intercompany current accounts assets		44 049			(42 100)								1 949
26012 Cash at Bank and in Hand		500			202								702
A26000 CASH AND CASH EQUIVALENT		44 549			(41 897)								2 651
A20000 CURRENT ASSETS	0	284 311			(124 814)	935	(1 722)		121	(187)	(14 191)	175	144 627
A00000 TOTAL ASSETS	(1)	457 843			(124 814)	1 016	(4 651)		121		(16 954)	175	312 735
31110 Share Capital	0	9									(8)		1
31210 Additional Paid in Capital	0	445 851									8		445 859
31340 Other Reserves	0	0											
31350 Retained Earnings	0	(284 487)	(22 534)								(6 578)		(313 599)
31370 Hedging Reserves (CF hedge) Foreign exch	0	(121)							121				
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB											(2 763)		(2 763)
31510 Net Income For The Period		(22 534)	22 534	(17 846)							(17 846)		(17 846)
L31000 SHAREHOLDER'S EQUITY	(1)	138 718		(17 846)					121		(9 341)		111 652
L30000 TOTAL SHAREHOLDER'S EQUITY	(1)	138 718		(17 846)					121		(9 341)		111 652
42010 Provisions for losses and contingencies - Non-current	0	17 323				5 103		(4 895)					17 531
L42000 NON CURRENT PROVISIONS	0	17 323				5 103		(4 895)					17 531
47011 Lease liability Real estate - Non-current		575				283	(166)						692
L47000 NON CURRENT LEASE Liability		575				283	(166)						692
L40000 NON CURRENT LIABILITIES	0	17 898				5 386	(166)	(4 895)					18 223
51010 Trade Payables		180 704			(121 496)								59 208
51020 Trade Payables - Invoice not yet received		20 113			(13 214)						(897)		6 001
L51000 TRADE PAYABLES AND NOTE PAYABLE		200 817			(134 711)						(897)		65 209
52010 Corp Income Tax & Accrued Income Tax		567											567
L52000 CURRENT TAX		567											567

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

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	SCO	CLO
53010 CF Hedge foreign exch derivatives	0	140					(140)						
L53000 CURRENT FINANCIAL INSTRUMENTS	0	140					(140)						
54020 Securitization													
54030 Intercompany cur acct liabilities		33 848			43 152								77 000
54040 Overdraft & Cash Facilities		13 531			360								13 891
54060 Accrued Interest on Bank Overdraft					64								64
L54000 CURRENT PORTION OF BORROWINGS		47 379			43 576								90 955
55020 Trade Receivables-credit notes		41			64								105
55030 Employee Payables & Accrued Expenses		3 386			(1 560)								1 826
55035 Employee Payables - Bonus score card		2 833			1 395								4 228
55040 Social Charges, Welfare Liabilities					(83)								(83)
55050 State - VAT Payable		24 882			(12 775)								12 108
55100 Other Current Liabilities		3 470			208								3 678
55110 Deferred Income		17 710			(6 693)						(6 715)	(36)	4 266
L55000 OTHER CURRENT LIABILITIES		52 324			(19 444)						(6 715)	(36)	26 128
L50000 CURRENT LIABILITIES	0	301 227			(110 579)		(140)				(7 613)	(36)	182 859
L00000 TOTAL LIABILITIES	0	457 843		(17 846)	(110 579)	5 386	(306)	(4 895)	121		(16 954)	(36)	312 734
ASSETS - LIABILITIES	(1)	0		17 846	(14 235)	(4 370)	(4 345)	4 895			0	211	1

2A04_005S_ECT - BALANCE SHEET BY FLOW - ENTITY
CURRENCY TOTAL

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	SCO	CLO
11020 Purchased Goodwill		0											0
11820 Deprec of Purchased Goodwill		0											0
A11000 GOODWILL - NET		0											0
12120 Internally developed software		2 175				300							2 476
12130 Software & Licenses		200											200
12150 Other Intangible Assets		6											6
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		2 381				300							2 681
12820 Amort of Internally developed software	0	(1 123)				(296)							(1 419)
12830 Amortization of Software & Licenses		(200)											(200)
12850 Amortization of Other Intangible Assets		(6)											(6)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(1 329)				(296)							(1 624)
A12000 INTANGIBLE ASSETS	0	1 052				4							1 057
13113 Fitting and Fixtures		152											152
13115 Hardware	0	317				108							425
13116 Furniture and equipment		11											11
13151 Right of use real estate		617				283							900
A13100 TANGIBLE ASSETS - GROSS	0	1 098				391							1 489
13813 Depreciation of Fitting & Fixtures	0	(59)				(28)							(87)
13815 Depreciation of Hardware		(226)				(87)							(313)
13816 Deprec of Furniture & equipment	0	(11)				0							(11)
13851 Depreciation right of use real estate		(96)				(199)							(295)
A13800 TANGIBLE ASSETS - DEPRE	0	(392)				(314)							(706)
A13000 TANGIBLE FIXED ASSETS - NET	(1)	706				77							782
A14000 INVESTMENT IN ASSOCIATES - NET													
15111 Part Interests in Conso Cies & Assoc		65 327											65 327
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		65 327											65 327
15122 Loans to conso cies & associates		50 440											50 440
A15020 RECEIVABLES AND OTHER FIN ASSETS NET		50 440											50 440
A15000 NON-CURRENT FINANCIAL ASSETS		115 767											115 767
15TOT LINK ACCT FOR INVESTMT ELIMINATION													
16010 Deferred Tax - Temporary Differences	0	5 803					(2 485)			187	(8 007)		(4 502)
16020 Deferred Tax - Loss Carry Forward		30 862				3 400							34 262
16910 Unrecognised Deferred Tax - Temporary Differences	0	(5 803)					(444)				5 244		(1 003)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(30 862)				(3 400)							(34 262)
A16000 DEFERRED TAX ASSETS	0						(2 929)			187	(2 763)		(5 505)
A17000 NON CURRENT FINANCIAL INSTRUMENTS													
A18000 OTHER NON CURRENT ASSETS													
A10000 NON CURRENT ASSETS	(1)	117 526				81	(2 929)			187	(2 763)		112 101
21110 Work-in-Progress (Goods and services)		33 969			(22 101)						(3 286)		8 582
21120 Transition costs	0	5 299				935	(1 582)				(1 592)		3 060
21130 Trade Receivables		151 460			(32 026)						(2 693)		116 740
21140 Trade Receiv - Invoices to be issued		2 812			(1 542)						1		1 272
A21000 TRADE RECEIVABLES - NET	0	193 539			(55 669)	935	(1 582)				(7 569)		129 654
A22000 CURRENT TAX ASSETS													
23020 Invent-HW & SW for Selling & oth invent					1 086								1 086
A23020 INVENTORIES - NET					1 086								1 086
23132 State - VAT Receivables		26 957			(22 211)								4 746
23133 Other Receivables & Current Assets		1 867			(551)					(187)		175	1 303
23138 Prepaid Expenses		17 380			(5 572)						(6 621)		5 188
A23030 OTHER RECEIVABLES - NET		46 204			(28 334)					(187)	(6 621)	175	11 237
A23000 OTHER CURRENT ASSETS		46 204			(27 248)					(187)	(6 621)	175	12 322
24010 Cash Flow Hedge foreign exch deriv	0	19					(140)			121			
A24000 CURRENT FINANCIAL INSTRUMENTS	0	19					(140)			121			
A25000 SHORT TERM FINANCIAL ASSETS													
26011 Intercompany current accounts assets		44 049			(42 100)								1 949
26012 Cash at Bank and in Hand		500			202								702
A26000 CASH AND CASH EQUIVALENT		44 549			(41 897)								2 651
27TOT LINK ACCT FOR SHORT AND LONG TERM													
A20000 CURRENT ASSETS	0	284 311			(124 814)	935	(1 722)		121	(187)	(14 191)	175	144 627
A00000 TOTAL ASSETS	(1)	401 837			(124 814)	1 016	(4 651)		121		(16 954)	175	256 729
31110 Share Capital	0	9									(8)		1
31210 Additional Paid in Capital	0	445 851									8		445 859
31340 Other Reserves	0	0											
31350 Retained Earnings	0	(340 446)	(22 581)								(6 578)		(369 605)
31370 Hedging Reserves (CF hedge) Foreign exch	0	(121)							121				
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB											(2 763)		(2 763)
31510 Net Income For The Period		(22 581)	22 581	(17 846)							(17 846)		(17 846)
L31000 SHAREHOLDER'S EQUITY	(1)	82 712		(17 846)					121		(9 341)		55 646
L32000 MINORITY INTEREST													
L30000 TOTAL SHAREHOLDER'S EQUITY	(1)	82 712		(17 846)					121		(9 341)		55 646
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS													
42010 Provisions for losses and contingencies - Non-current	0	17 323				5 103		(4 895)					17 531
L42000 NON CURRENT PROVISIONS	0	17 323				5 103		(4 895)					17 531
L43000 LONG TERM BORROWINGS													
L44000 DEFERRED TAX LIABILITIES													
L45000 NON CURRENT FINANCIAL INSTRUMENTS													
L46000 OTHER NON CURRENT LIABILITIES													
47011 Lease liability Real estate - Non-current		575				283	(166)						692

2A04_005S_ECT - BALANCE SHEET BY FLOW - ENTITY
CURRENCY TOTAL

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	SCO	CLO
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		575				283	(166)						692
L40000 NON CURRENT LIABILITIES	0	17 898				5 386	(166)	(4 895)					18 223
51010 Trade Payables		180 704			(121 496)								59 208
51020 Trade Payables - Invoic not yet received		20 113			(13 214)						(897)		6 001
L51000 TRADE PAYABLES AND NOTE PAYABLE		200 817			(134 711)						(897)		65 209
52010 Corp Income Tax & Accrued Income Tax		567											567
L52000 CURRENT TAX		567											567
53010 CF Hedge foreign exch derivatives	0	140					(140)						
L53000 CURRENT FINANCIAL INSTRUMENTS	0	140					(140)						
54020 Securitization													
54030 Intercompany cur acct liabilities		33 848			43 152								77 000
54040 Overdraft & Cash Facilities		13 531			360								13 891
54060 Accrued Interest on Bank Overdraft					64								64
L54000 CURRENT PORTION OF BORROWINGS		47 379			43 576								90 955
55020 Trade Receivables-credit notes		41			64								105
55030 Employee Payables & Accrued Expenses		3 386			(1 560)								1 826
55035 Employee Payables - Bonus score card		2 833			1 395								4 228
55040 Social Charges, Welfare Liabilities					(83)								(83)
55050 State - VAT Payable		24 882			(12 775)								12 108
55100 Other Current Liabilities		3 470			208								3 678
55110 Deferred Income		17 710			(6 693)						(6 715)	(36)	4 266
L55000 OTHER CURRENT LIABILITIES		52 324			(19 444)						(6 715)	(36)	26 128
L57000 Accrued interests ? lease													
L58000 CURRENT PROVISIONS													
L57500 CURRENT LEASE Liability													
L50000 CURRENT LIABILITIES	0	301 227			(110 579)		(140)				(7 613)	(36)	182 859
L00000 TOTAL LIABILITIES	0	401 837		(17 846)	(110 579)	5 386	(306)	(4 895)	121		(16 954)	(36)	256 728
ASSETS - LIABILITIES	(1)	0		17 846	(14 235)	(4 370)	(4 345)	4 895			0	211	1

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

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	SCO	CHA	EXO	EXC	CLO
11020 Purchased Goodwill		0												0		0
11820 Deprec of Purchased Goodwill		0												0		0
A11000 GOODWILL - NET		0												0		1
12120 Internally developed software	0	2 508				354								112	7	2 982
12130 Software & Licenses		231												10		241
12150 Other Intangible Assets		7												0		7
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	2 746				354								122	7	3 229
12820 Amort of Internally developed software	0	(1 295)				(349)								(58)	(7)	(1 709)
12830 Amortization of Software & Licenses		(231)												(10)		(241)
12850 Amortization of Other Intangible Assets		(7)												0		(7)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(1 532)				(349)								(68)	(7)	(1 957)
A12000 INTANGIBLE ASSETS	0	1 213				5								54	0	1 273
13113 Fitting and Fixtures		175												8		183
13115 Hardware	(1)	366				127								16	3	512
13116 Furniture and equipment	0	13												1		14
13151 Right of use real estate		712				334								32	7	1 085
A13100 TANGIBLE ASSETS - GROSS	(1)	1 266				462								56	9	1 793
13813 Depreciation of Fitting & Fixtures	0	(68)				(33)								(3)	(1)	(105)
13815 Depreciation of Hardware	0	(261)				(103)								(12)	(2)	(377)
13816 Deprec of Furniture & equipment	0	(12)				0								(1)		(13)
13851 Depreciation right of use real estate		(110)				(235)								(5)	(5)	(355)
A13800 TANGIBLE ASSETS - DEPRE	0	(452)				(371)								(20)	(8)	(850)
A13000 TANGIBLE FIXED ASSETS - NET	(1)	814				91								36	2	942
A14000 INVESTMENT IN ASSOCIATES - NET																
A15000 NON-CURRENT FINANCIAL ASSETS																
15L Link acct for invest elim - mother's cie		75 329												3 351		78 680
15LP Link acct for investment elim-affiliates	0	(514 121)												(22 873)		(536 993)
15TOT LINK ACCT FOR INVESTMT ELIMINATION	0	(438 792)												(19 521)		(458 313)
16010 Deferred Tax - Temporary Differences	0	6 692					(2 933)			221	(9 451)			298	(248)	(5 422)
16020 Deferred Tax - Loss Carry Forward		35 587				4 013								1 583	82	41 265
16910 Unrecognised Deferred Tax - Temporary Differences		(6 692)					(524)				6 190			(298)	116	(1 208)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(35 587)				(4 013)								(1 583)	(82)	(41 265)
A16000 DEFERRED TAX ASSETS	0						(3 457)			221	(3 261)				(133)	(6 630)
A17000 NON CURRENT FINANCIAL INSTRUMENTS																
A18000 OTHER NON CURRENT ASSETS																
A10000 NON CURRENT ASSETS	0	(436 764)				96	(3 457)			221	(3 261)			(19 431)	(131)	(462 728)
21110 Work-in-Progress (Goods and services)		33 185			(25 018)						(3 879)			1 476	(589)	5 175
21120 Transition costs	0	6 110				1 104	(1 867)				(1 879)			272	(54)	3 685
21130 Trade Receivables		153 491			(119 778)						(3 179)		0	6 829	(2 507)	34 856
21140 Trade Receiv - Invoices to be issued		714			527						125		39	34	13	1 452
A21000 TRADE RECEIVABLES - NET	0	193 500			(144 269)	1 104	(1 867)				(8 811)		39	8 610	(3 137)	45 169
A22000 CURRENT TAX ASSETS																
23020 Invent-HW & SW for Selling & oth invent					1 281										26	1 308
A23020 INVENTORIES - NET					1 281										26	1 308
23132 State - VAT Receivables		31 084			(26 217)									1 383	(535)	5 716
23133 Other Receivables & Current Assets		1 982			(476)					(221)		201		97	(14)	1 569
23138 Prepaid Expenses		19 547			(6 967)						(7 697)			870	(299)	5 454
A23030 OTHER RECEIVABLES - NET		52 614			(33 660)					(221)	(7 697)	201		2 350	(848)	12 739
A23000 OTHER CURRENT ASSETS		52 614			(32 379)					(221)	(7 697)	201		2 350	(822)	14 046
24010 Cash Flow Hedge foreign exch deriv	0	22					(165)		143					1	0	
A24000 CURRENT FINANCIAL INSTRUMENTS	0	22					(165)		143					1	0	
A25000 SHORT TERM FINANCIAL ASSETS																
26012 Cash at Bank and in Hand		577			239									26	5	846
A26000 CASH AND CASH EQUIVALENT		577			239									26	5	846
27L Link acct for DEBT_long term		69 924			(100 625)									3 111	(2 052)	(29 643)
272L Link acct for BFR_short term		(18 495)			68 743						837		(39)	(825)	1 419	51 640
27TOT LINK ACCT FOR SHORT AND LONG TERM		51 428			(31 882)						837		(39)	2 286	(633)	21 998
A20000 CURRENT ASSETS	0	298 141			(208 291)	1 104	(2 033)		143	(221)	(15 671)	201		13 273	(4 588)	82 058
A00000 TOTAL ASSETS	(1)	(138 623)			(208 291)	1 200	(5 490)		143		(18 932)	201		(6 158)	(4 718)	(380 669)
3130G Consolidated Reserves	0	(391 431)	(25 963)								(7 764)					(425 158)
3137G Hedg Reserv (CF hedge) Foreign exch-GP	0	(139)							143							4
3136G Actuarial gains / losses in OCI - DB plans, GP											(3 261)					(3 261)
3141GC Trans Reserves - Group part		(1 137)	(75)											(18 629)	(222)	(20 064)
3142GC Translation on Net Income-Group part		(75)													(430)	(430)
3151G Net Income - Group part		(25 963)	25 963		(21 064)											(21 064)
L31000 SHAREHOLDER'S EQUITY	0	(418 746)			(21 064)				143		(11 025)			(18 629)	(651)	(469 974)
L32000 MINORITY INTEREST																
L30000 TOTAL SHAREHOLDER'S EQUITY	0	(418 746)			(21 064)				143		(11 025)			(18 629)	(651)	(469 974)
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS																
42010 Provisions for losses and contingencies - Non-current	0	19 975				6 023		(5 778)						889	5	21 114
L42000 NON CURRENT PROVISIONS	0	19 975				6 023		(5 778)						889	5	21 114
L43000 LONG TERM BORROWINGS																
L44000 DEFERRED TAX LIABILITIES																
L45000 NON CURRENT FINANCIAL INSTRUMENTS																
L46000 OTHER NON CURRENT LIABILITIES																
47011 Lease liability Real estate - Non-current	0	663				334	(196)							30	3	834
L47000 NON CURRENT LEASE Liability	0	663				334	(196)							30	3	834
L40000 NON CURRENT LIABILITIES	0	20 638				6 358	(196)	(5 778)						918	8	21 948
51010 Trade Payables		158 536			(160 178)									7 053	(3 266)	2 145
51020 Trade Payables - Invoice not yet received		24 104			(8 766)						19			1 072	(178)	16 252
L51000 TRADE PAYABLES AND NOTE PAYABLE		182 640			(168 943)						19			8 125	(3 445)	18 397
52010 Corp Income Tax & Accrued Income Tax		654												29		683
L52000 CURRENT TAX		654												29		683
53010 CF Hedge foreign exch derivatives	1	161					(165)							7	(3)	
L53000 CURRENT FINANCIAL INSTRUMENTS	1	161					(165)							7	(3)	
54020 Securitization	0															0
54040 Overdraft & Cash Facilities		15 602			425									694	9	16 730
54060 Accrued Interest on Bank Overdraft					75										2	77
L54000 CURRENT PORTION OF BORROWINGS	0	15 602			500									694	10	16 807
55020 Trade Receivables-credit notes		48			76									2	2	127
55030 Employee Payables & Accrued Expenses		3 904			(1 841)									174	(38)	2 199

2A04_005S_CT - BALANCE SHEET BY FLOW - CONTRIBUTION
TOTAL
ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	SCO	CHA	EXO	EXC	CLO
55035 Employee Payables - Bonus score card		3 267			1 646									145	34	5 092
55040 Social Charges, Welfare Liabilities					(98)										(2)	(100)
55050 State - VAT Payable		28 692			(15 078)									1 276	(307)	14 583
55100 Other Current Liabilities		4 002			245									178	5	4 430
55110 Deferred Income		20 514			(7 995)						(7 926)	(42)		911	(325)	5 138
L55000 OTHER CURRENT LIABILITIES		60 427			(23 045)						(7 926)	(42)		2 686	(632)	31 468
L57000 Accrued interests ? lease																
L58000 CURRENT PROVISIONS																
L57500 CURRENT LEASE Liability																
L50000 CURRENT LIABILITIES	1	259 484			(191 488)		(165)				(7 907)	(42)		11 542	(4 070)	67 355
L00000 TOTAL LIABILITIES	0	(138 623)		(21 064)	(191 488)	6 358	(362)	(5 778)	143		(18 932)	(42)		(6 168)	(4 713)	(380 670)
ASSETS - LIABILITIES	(1)	(1)		21 064	(16 802)	(5 158)	(5 128)	5 778			0	243		11	(5)	1

2A07_005S - SHAREHOLDERS EQUITY

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	ERR	OPE	APP	RES	DIS	MER	EXO	EXC	CLO
Share Capital	0	9				-8			1
Additional Paid in Capital	0	445 851				8			445 859
Other Reserves	0	0							0
Retained Earnings	0	-284 487	-22 534			-6 578			-313 599
Hedging Reserves (CF hedge) Foreign exch	0	-121			121				
Actuarial gains / losses in OCI - DB plans, excl OLTB						-2 763			-2 763
Net Income For The Period		-22 534	22 534	-17 846					-17 846
Total Shareholder's Equity	-1	138 718		-17 846	121	-9 341			111 652
Goodwill adjustment - Permanent		-55 959							-55 959
Other - Central team conso		-47							-47
Total Restatements - Total Local		-56 006							-56 006
Restated Shareholder's Equity	-1	82 712		-17 846	121	-9 341			55 646
Share Capital	0	10				-9			1
Additional Paid in Capital	0	512 622				9			512 631
Other Reserves	0	0							0
Retained Earnings	0	-391 431	-25 963			-7 764			-425 158
Hedging Reserves (CF hedge) Foreign exch	0	-139			143				4
Actuarial gains / losses in OCI - DB plans, excl OLTB						-3 261			-3 261
Cumulative Translation Adjustments		352	-75				4 243	-222	4 297
Translation Gains/Losses from Net Income		-75	75					-430	-430
Net Income For The Period		-25 963	25 963	-21 064					-21 064
Translated Shareholder's Equity	-1	95 376		-21 064	143	-11 025	4 243	-651	67 020
Share Capital	0	10				-9			1
Additional Paid in Capital	0	512 622				9			512 631
Other Reserves	0	0							0
Retained Earnings	0	-391 431	-25 963			-7 764			-425 158
Hedging Reserves (CF hedge) Foreign exch	0	-139			143				4
Actuarial gains / losses in OCI - DB plans, excl OLTB						-3 261			-3 261
Cumulative Translation Adjustments		352	-75				4 243	-222	4 297
Translation Gains/Losses from Net Income		-75	75					-430	-430
Net Income For The Period		-25 963	25 963	-21 064					-21 064
Proportionnal Shareholder's Equity	-1	95 376		-21 064	143	-11 025	4 243	-651	67 020
Elimination of investments	0	-514 121					-22 873		-536 993
Elimination of investments - E584 - Atos IT Services UK Limited	0	-514 121					-22 873		-536 993
Total Elim Shareholder's Equity	0	-514 121					-22 873		-536 993
Group Share	0	-418 746		-21 064	143	-11 025	-18 629	-651	-469 974
Consolidated Shareholder's Equity	0	-418 746		-21 064	143	-11 025	-18 629	-651	-469 974

				COMMENTS	[None]	COMMENTS	DIG_SUP	COMMENTS	BDSS	COMMENTS	TEC_SUP	COMMENTS	COC	CHECK
EB53_NA	68331	Restructuring Staff	EVENTS		-245		-195		-44				-6	
			EVENT1	HR Restructuring	-245		-195		-44		-6			
		Specific transactions	EVENTS		-4,859		-1,462		-3,397					
			EVENT1	ECMWF	-3,397		-1,462		-3,397					
		TOTAL OF NATURES												
EB53_NA	68331	[None]	[None]		-5,104		-1,657		-3,441				-6	-5,104
EB53_NA	78331	Restructuring Staff	EVENTS		1,346		780		339				227	
			EVENT1	Staff restructuring	1,346		780		339		227			
		Specific transactions	EVENTS		3,072		3,072		3,072					
			EVENT1	ECMWF	3,072		3,072		3,072					
		TOTAL OF NATURES												
EB53_NA	78331	[None]	[None]		4,418		780		3,411				227	4,418
EB53_NA	68334	Restructuring Staff	EVENTS		-3,852		-1,873		-1,006				-973	
			EVENT1	Staff restructuring	-3,212		-1,387		-907		-918			
		Specific transactions	EVENT2	Alpha costs - internal - retention bonus	2		1		1					
			EVENT7	Alpha costs - internal - IT migration	-642		-487		-100		-55			
			EVENTS		-4,117		-1,021		-3,096					
			EVENT1	ECMWF	-3,072		-1,021		-3,072					
		TOTAL OF NATURES	EVENT2	Network Rail	-1,021		-1,021		-24		-24			
			EVENT3	Project Star	-24		-24		-24					
			TOTAL OF NATURES											
			EB53_NA	68334	[None]	[None]		-7,969		-2,894		-4,102		

			COMMENTS	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	RATIO_C	RATIO_NC
				OPE	INCOI	INC	DECASHOM	DECASHOI	DECASH	REC	CLO	CLO	CLO
EB53_NA	PROJECTS	NEVENT1		2			-2		-2				
EB53_NA	PROJECTS	NEVENT2		15,975			-476		-476	-10,809	4,690	68	4,622
EB53_NA	PROJECTS	NEVENT3			1,461	1,461					1,461	1,461	
EB53_NA	PROJECTS	NEVENT4			3,397	3,397		-3,072	-3,072	10,809	11,134	3,164	7,970
EB53_NA	REORG_OI	NEVENT1		1,346	245	245		-1,346	-1,346		245	245	
TOTAL PROVISION (L & C) [A]				17,323	5,103	5,103	-478	-4,418	-4,896		17,530	4,938	12,592

CTRL00-ALLCHECKS - CROSSCHECKS SYNTHESIS - LEGAL
ENTITIES STATEMENT

ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	EB53
BLOCKING CHECKS - PHASE 3	211
Assets equals to Liabilities - C1#SCO	211

2A10_005S - NET DEBT

ST_AO.EB53 Eviden Technology Services Limited - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-17 846		-17 846	-21 064	-21 064	-	-	-21 064
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	610		610	720	720	-	-	720
NDT1122 Net charge to operating provision	[None]	-477		-477	-562	-562	-	-	-562
NDT1124 Net charge to other operating provision	[None]	685		685	809	809	-	-	809
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	819		819	966	966	-	-	966
NDT1133 G/L on disposals of financial assets	[None]	-211		-211	-249	-249	-	-	-249
NDT1130 G/L on disposals of fixed assets	F_CF2	-211		-211	-249	-249	-	-	-249
NDT1150 Minority interests ans associates	[None]						-	-	
NDT1160 Financial instrument	[None]	-		-	-	-	-	-	-
NDT1170 Financial interest	[None]	766		766	905	905	-	-	905
NDT1175 Interest on lease Liability/Receivable	[None]	86		86	101	101	-	-	101
NDT1180 Tax charge (incl deferred taxes)	[None]	2 928		2 928	3 456	3 456	-	-	3 456
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	-13 458		-13 458	-15 885	-15 885	-	-	-15 885
NDT1200 Taxes paid	F_CF1	-		-	-	-	-	-	-
NDT1320 Change in current assets	F_CF2	83 564		83 564	98 633	98 633	78 778	-	177 411
NDT1340 Change in current liabilities	MVT	-154 155		-154 155	-181 954	-181 954	-10 035	-	-191 989
NDT1350 Link account	F_CF2						-68 743	-	-68 743
NDT1300 Change in working capital requirement	F_CF2	-70 591		-70 591	-83 321	-83 321	-	-	-83 321
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-84 049		-84 049	-99 206	-99 206	-	-	-99 206
NDT2111 Purchase of intangible assets	INC	-300		-300	-354	-354	-	-	-354
NDT2112 Purchase of tangible assets	INC	-108		-108	-127	-127	-	-	-127
NDT2116 Right of use	INC	-283		-283	-334	-334	-	-	-334
NDT2117 Lease liability	INC	283		283	334	334	-	-	334
NDT2110 Purchase of intangible & tangible assets	[None]	-408		-408	-482	-482	-	-	-482
NDT2120 Proceeds from disposals of I/T assets	F_CF2						-	-	
NDT2100 NET OPERATING INVESTMENTS	[None]	-408		-408	-482	-482	-	-	-482
NDT2210 Amounts paid for acq and LT investmts	[None]						-	-	
NDT2231 Disposal of financial investments	F_CF7	175		175	206	206	-	-	206
NDT2232 Amounts to receive fr disposal finan inv	[None]						-	-	
NDT2230 Proceeds fr disposal of fin investmts	[None]	175		175	206	206	-	-	206
NDT2200 NET LONG TERM INVESTMENT	[None]	175		175	206	206	-	-	206
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-234		-234	-276	-276	-	-	-276
NDT3100 Common stock issues	[None]						-	-	
NDT3600 Net interest paid (incl finance lease)	F_CF2	-766		-766	-905	-905	-	-	-905
NDT3605 Interests paid – Lease Liability/Receivable	F_CF2	-86		-86	-101	-101	-	-	-101
NDT3606 Lease expenditure	DEC	-166		-166	-196	-196	-	-	-196
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	-1 019		-1 019	-1 202	-1 202	-	-	-1 202
NDT0000 INC (DEC) IN NET DEBT	[None]	-85 301		-85 301	-100 684	-100 684	-	-	-100 684

2A10_005S - NET DEBT

ST_AO.EB53 Eviden Technology Services Limited - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDTOPE Net Debt - Opening	OPE	-47 609		-47 609	-54 898	-54 898	-	-	-54 898
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	424		424	500	500	-	-	500
NDTREP Repayment of Long and Medium term borrowings	[None]	424		424	500	500	-	-	500
NDTOTD Increase (Dec) in other debt	MVT	85 252		85 252	100 625	100 625	-	-	100 625
NDTCSH Increase (Dec) in CCE	MVT	-202		-202	-239	-239	-	-	-239
NDTEXT Net Debt - Echange rate	F_CF5				-385	-385	-	-	-385
NDTCLO Net Debt - Closing	CLO	37 864		37 864	45 604	45 604	-	-	45 604
Net Debt - Closing (calculated)		37 864	-	37 864	45 604	45 604	-	-	45 604
Variance		0	-	0	0	0	-	-	0
Check		172	-	172	203	203	-	-	203

2A10 201S - OMDA Cash flow

ST_AO.EB53 Eviden Technology Services Limited - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10100 Operating Margin	[None]	[None]		-36 700	-	-36 700	-43 318	-43 318	-		-43 318
R61000 OPERATING MARGIN	[None]	[None]	+	-36 700	-	-36 700	-43 318	-43 318	-		-43 318
CF10110 + Depreciation of fixed assets	[None]	[None]		1 993		1 993	2 352	2 352			2 352
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-89		-89	-105	-105			-105
68146I Tang Assets : Deprec & Impairment - I	[None]	[None]	-	-26		-26	-31	-31			-31
68178 Transition costs Amort/Impairment	[None]	[None]	-	-1 582		-1 582	-1 867	-1 867			-1 867
68148D Intangible assets - Amort & Impair - D	[None]	[None]	-	-296		-296	-349	-349			-349
CF10120 + Depreciation of right of use	[None]	[None]		199		199	235	235			235
68150 Depreciations and impairment right of use	[None]	[None]	-	-199		-199	-235	-235			-235
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]		-477		-477	-562	-562			-562
78176D Rel.of provisions for loss & conteng. - D	[None]	[None]	-	477		477	562	562			562
CF10200 Operating Margin before Depreciation and Amortization (OMDA)	[None]	[None]		-34 984	-	-34 984	-41 293	-41 293	-		-41 293
CF10210 Capital expenditures	[None]	[None]		-408		-408	-482	-482			-482
12120 Internally developped software	INC	[None]	-	300		300	354	354			354
13115 Hardware	INC	[None]	-	108		108	127	127			127
CF10220 Lease payments	[None]	[None]		-252		-252	-298	-298			-298
47011 Lease liability Real estate - Non-current	INC	[None]	+	283		283	334	334			334
47011 Lease liability Real estate - Non-current	DEC	[None]	+	-166		-166	-196	-196			-196
60411 Financial interests on lease liability Real estate	[None]	[None]	+	-86		-86	-101	-101			-101
13151 Right of use real estate	INC	[None]	-	283		283	334	334			334
CF10230 Change in working capital requirement	[None]	[None]		-72 173		-72 173	-85 188	-85 188	68 743		-16 444
CF10231 Change in current assets	[None]	[None]		81 982		81 982	96 766	96 766	78 778		175 544
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	-22 101		-22 101	-26 086	-26 086	1 068		-25 018
21120 Transition costs	INC	[None]	-	935		935	1 104	1 104			1 104
21120 Transition costs	DEC	[None]	-	-1 582		-1 582	-1 867	-1 867			-1 867
68178 Transition costs Amort/Impairment	[None]	[None]	+	-1 582		-1 582	-1 867	-1 867			-1 867
21130 Trade Receivables	MVT	[None]	-	-32 026		-32 026	-37 801	-37 801	-81 976		-119 778
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	-1 542		-1 542	-1 820	-1 820	2 347		527
23020 Invent-HW & SW for Selling & oth invent	MVT	[None]	-	1 086		1 086	1 281	1 281			1 281
23132 State - VAT Receivables	MVT	[None]	-	-22 211		-22 211	-26 217	-26 217			-26 217
23133 Other Receivables & Current Assets	MVT	[None]	-	-551		-551	-651	-651	174		-476
23138 Prepaid Expenses	MVT	[None]	-	-5 572		-5 572	-6 576	-6 576	-391		-6 967
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-154 155		-154 155	-181 954	-181 954	-10 035		-191 989
51010 Trade Payables	MVT	[None]	+	-121 496		-121 496	-143 406	-143 406	-16 772		-160 178
55020 Trade Receivables-credit notes	MVT	[None]	+	64		64	76	76			76
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	-1 560		-1 560	-1 841	-1 841			-1 841
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	-83		-83	-98	-98			-98
55050 State - VAT Payable	MVT	[None]	+	-12 775		-12 775	-15 078	-15 078			-15 078
55100 Other Current Liabilities	MVT	[None]	+	208		208	245	245			245
55110 Deferred Income	MVT	[None]	+	-6 693		-6 693	-7 900	-7 900	-95		-7 995
55035 Employee Payables - Bonus score card	MVT	[None]	+	1 395		1 395	1 646	1 646			1 646
51020 Trade Payables - Invoic not yet received	MVT	[None]	+	-13 214		-13 214	-15 597	-15 597	6 832		-8 766
CF10234 Change in non current liabilities	[None]	[None]									
CF10300 Operational Cash Flow	[None]	[None]		-107 818	-	-107 818	-127 261	-127 261	68 743		-58 517
CF10310 Tax paid	[None]	[None]		-		-	-	-			-
CF10320 Net cost of financial debt paid	[None]	[None]		-583		-583	-688	-688			-688
60403 Inter. exp/Bank overdraft - Cash Pooling	[None]	[None]	+	-583		-583	-689	-689			-689
70403 Int income on Cash at Bank-Cash Pooling	[None]	[None]	+	0		0	0	0			0
CF10330 Reorganization in other operating income	[None]	[None]		-3 852		-3 852	-4 547	-4 547			-4 547
68334 Other oper income related expenses	[None]	RS	+	-3 852		-3 852	-4 547	-4 547			-4 547
CF10340 Rationalization & associated costs in other operating income	[None]	[None]									
CF10350 Integration and acquisition costs	[None]	[None]									
CF10360 Other (1)	[None]	[None]		20 729		20 729	24 467	24 467	-		24 467
CF10362 Other OOI (cash)	[None]	[None]		21 647		21 647	25 550	25 550	-		25 550
6LEXC Extraordinary contra account	[None]	AllCustom2	+						30 410		30 410
68334 Other oper income related expenses	[None]	[None]	+	-52 118		-52 118	-61 517	-61 517	52 111		-9 406
68334 Other oper income related expenses	[None]	RS	-	-3 852		-3 852	-4 547	-4 547			-4 547
78334 Other oper income related income	[None]	[None]	+	69 913		69 913	82 520	82 520	-82 520		-
CF10363 Other financials (cash)	[None]	[None]		-918		-918	-1 083	-1 083			-1 083
60405 Other Interest Expenses	[None]	NOFE05	+	-183		-183	-216	-216			-216
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	-735		-735	-867	-867			-867
24010 Cash Flow Hedge foreign exch deriv	DEC	[None]	-	-140		-140	-165	-165			-165
53010 CF Hedge foreign exch derivatives	DEC	[None]	+	-140		-140	-165	-165			-165
CF10364 Net long-term investments	[None]	[None]		175		175	206	206			206
70452 Selling Price from disp non conso inv-AFS	[None]	[None]	+	175		175	206	206			206
CF10365 Profit sharing amounts	[None]	[None]									
CF10400 Contributive Cash Flow (CCF)	[None]	[None]		-91 349	-	-91 349	-107 822	-107 822	68 743		-39 079

2A10 201S - OMDA Cash flow

ST_AO.EB53 Eviden Technology Services Limited - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10410 Intercompany Working Capital (ICW)	[None]	[None]							-68 743		-68 743
272L Link acct for BFR_short term	MVT	[None]	-						68 743		68 743
CF10420 GSA & TMF	[None]	[None]		613		613	724	724	-		724
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	613		613	724	724	-		724
CF10430 Offshore netting billing	[None]	[None]		5 435		5 435	6 415	6 415			6 415
60361 Offshore netting billing	[None]	[None]	+	5 435		5 435	6 415	6 415			6 415
CF10500 Free Cash Flow (FCF)	[None]	[None]		-85 301	-	-85 301	-100 683	-100 683	-		-100 683
CF10511 Net debt acquisition (SCI)	[None]	[None]									
CF10512 Net debt disposal (SCO)	[None]	[None]									
CF10513 Net debt merger (MER)	[None]	[None]									
CF10514 Net debt change in scope (CHA)	[None]	[None]						-	-		-
CF10515 Net (acquisitions) disposals	[None]	[None]							-		-
CF10361 Disposal of assets	[None]	[None]									
CF10520 Capital increase & common stock issues	[None]	[None]									
CF10540 Dividends paid	[None]	[None]									
CF10530 Share buy-back & liquidity contract	[None]	[None]									
CF10600 Change in net cash (debt)	[None]	[None]		-85,301	-	-85 301	-100 683	-100 683	-		-100 683
NDTOPE - Opening net cash (debt)				47 609	-	47 609	54 898	54 898	-	-	54 898
NDTOPE - Opening net cash (debt)	OPE	[None]	-	-47 609		-47 609	-54 898	-54 898	-		-54 898
Change in net debt (calculated)				-85 473	-	-85 473	-100 886	-100 886	-	-	-100 886
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)				-	-	-	385	385	-	-	385
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)	F_CF5	[None]	-				-385	-385	-		-385
NDTCLO - Closing cash (debt)				-37 864	-	-37 864	-45 604	-45 604	-	-	-45 604
NDTCLO - Closing cash (debt)	CLO	[None]	-	37 864		37 864	45 604	45 604	-		45 604
Cash flow unbalancing (calculated vs cash flow)				172	-	172	203	203	-	-	203