

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

	Input	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
70000 Sales of Services	198 007	198 007	182 834	182 834	(67 102)	115 732		115 732
70003 Sales of Hardware	3 026	3 026	2 794	2 794	(1 435)	1 360		1 360
70007 Pass Through Sales Revenues	637	637	588	588		588		588
70008 Extra Sales	57	57	53	53	(10)	43		43
70014 Resale of Services	810	810	748	748		748		748
70015 Sales of own Hardware	25 320	25 320	23 380	23 380		23 380		23 380
REVENUE	227 859	227 859	210 398	210 398	(68 546)	141 852		141 852
60101D Wages and Salaries - D	(87 061)	(87 061)	(80 390)	(80 390)	1 931	(78 459)		(78 459)
60101I Wages & Salaries - I	(17 127)	(17 127)	(15 814)	(15 814)	(2 761)	(18 575)		(18 575)
60102D Bonus score card - D	(1 221)	(1 221)	(1 127)	(1 127)	(44)	(1 171)		(1 171)
60102I Bonus score card - I	(1 651)	(1 651)	(1 525)	(1 525)		(1 525)		(1 525)
60112D Other incentive wages (discretionary) - D	(303)	(303)	(280)	(280)		(280)		(280)
60112I Other incentive wages - I	(545)	(545)	(503)	(503)		(503)		(503)
60103D Social Expenses other than DC Plans - D	(13 802)	(13 802)	(12 744)	(12 744)	(821)	(13 565)		(13 565)
60103I Social Exp other than DC plans - I	(2 873)	(2 873)	(2 652)	(2 652)		(2 652)		(2 652)
60110I DC pension plans other (state & mandatory)-I	(207)	(207)	(191)	(191)		(191)		(191)
60122D Termination payments - D	(135)	(135)	(125)	(125)		(125)		(125)
60123D Overtime - D	(133)	(133)	(123)	(123)		(123)		(123)
60123I Overtime - I	(104)	(104)	(96)	(96)		(96)		(96)
WSA WAGES AND SALARIES	(125 161)	(125 161)	(115 570)	(115 570)	(1 695)	(117 265)		(117 265)
60105I Pension benefit payment - Unfunded DB plans - I	(552)	(552)	(510)	(510)		(510)		(510)
SSCH PENSIONS COSTS	(552)	(552)	(510)	(510)		(510)		(510)
60114D Staff Training Costs - D	(77)	(77)	(71)	(71)		(71)		(71)
60114I Staff Training Costs - I	(38)	(38)	(35)	(35)	35			
TPS TAX, TRAINING, PROFIT SHARING	(115)	(115)	(106)	(106)	35	(71)		(71)
78111I Release of pension provisions (OM) - DB and OLTB plans - I	552	552	510	510		510		510
NCPPE NET CHARGE TO PROVISIONS	552	552	510	510		510		510
PERSONNEL EXPENSES	(125 276)	(125 276)	(115 676)	(115 676)	(1 660)	(117 336)		(117 336)
60001 Hardware - Purchases for Selling	(223)	(223)	(206)	(206)	1	(205)		(205)
60003 Software - Purchases for Selling	(2 656)	(2 656)	(2 453)	(2 453)		(2 453)		(2 453)
60014 Variation of finished goods inventories	(6 354)	(6 354)	(5 867)	(5 867)	2 701	(3 166)		(3 166)
CACOGS Contra-account COGS					(2 701)	(2 701)		(2 701)
PURCHASE FOR SELLING AND ROYALTIES	(9 233)	(9 233)	(8 525)	(8 525)	1	(8 525)		(8 525)
Variation of Inventory								
60136D Subcontractors (Time & Material)-D	(42 938)	(42 938)	(39 647)	(39 647)	33 867	(5 781)		(5 781)
60136I Subcontractors (Time and Material) - I	(1 242)	(1 242)	(1 147)	(1 147)	1 116	(32)		(32)
60141D Subcontractors (Fixed Price)-D	(15 575)	(15 575)	(14 382)	(14 382)	13 392	(990)		(990)
60141I Subcontractors (Fixed Price) - I	(3 768)	(3 768)	(3 479)	(3 479)	3 411	(68)		(68)
60151D Outsourced Services - D	(11 911)	(11 911)	(10 998)	(10 998)	8 817	(2 181)		(2 181)
60151I Outsourced Services - I	(2 530)	(2 530)	(2 336)	(2 336)	3 960	1 624		1 624
60154D Global Recharges - D	(2 137)	(2 137)	(1 974)	(1 974)	1 834	(140)		(140)
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(80 102)	(80 102)	(73 964)	(73 964)	66 397	(7 567)		(7 567)
60194I Other Real Estate Costs - I	(273)	(273)	(252)	(252)		(252)		(252)
PREMISES COSTS	(273)	(273)	(252)	(252)		(252)		(252)
60181D Maintenance Costs - D	(7 588)	(7 588)	(7 007)	(7 007)	5 627	(1 380)		(1 380)
60181I Maintenance Costs - I	(260)	(260)	(240)	(240)		(240)		(240)
60192D Other IT Related Costs - D	(988)	(988)	(912)	(912)	1 995	1 083		1 083
60161D Rent- D	(5 570)	(5 570)	(5 144)	(5 144)		(5 144)		(5 144)
60161I Rent - I	(562)	(562)	(519)	(519)		(519)		(519)
60261 Reversal Rent (IFRS16)	565	565	522	522		522		522
60163D IT Equipment Lease- D	29	29	26	26		26		26
60164D Software Licenses- D	(6 286)	(6 286)	(5 804)	(5 804)	(1 124)	(6 928)		(6 928)
60164I Software Licenses- I	(281)	(281)	(259)	(259)	138	(121)		(121)
MPR MEANS OF PRODUCTION	(20 942)	(20 942)	(19 337)	(19 337)	6 635	(12 701)		(12 701)
60171D Telecommunication Costs - D	(624)	(624)	(576)	(576)	142	(434)		(434)
60171I Telecommunication Costs - I	(8)	(8)	(8)	(8)	6	(1)		(1)
TELECOMMUNICATIONS	(633)	(633)	(584)	(584)	149	(435)		(435)
60131D Travelling Expenses - D	(395)	(395)	(365)	(365)	117	(248)		(248)
60131I Travelling Expenses - I	(295)	(295)	(272)	(272)	1	(271)		(271)
TRAVELLING EXPENSES	(690)	(690)	(637)	(637)	118	(519)		(519)
60196D Other Taxes and Similar Expenses - D	(588)	(588)	(543)	(543)		(543)		(543)
60196I Other Taxes and Similar Expenses - I	(24)	(24)	(22)	(22)		(22)		(22)
TAXES, OTHER THAN CORPORATE INCOME TAX	(613)	(613)	(566)	(566)		(566)		(566)
GAINS AND LOSSES ON DISP OF T&I ASSETS								
60191D Insurance Premiums (excl car related) - D	(205)	(205)	(190)	(190)		(190)		(190)
60191I Insurance Premiums (excl car related) - I	(289)	(289)	(266)	(266)	220	(47)		(47)
60195D Other External Expenses - D	(141)	(141)	(130)	(130)		(130)		(130)
60195I Other External Expenses - I	(106)	(106)	(97)	(97)		(97)		(97)
70231 Indirect IC Reinvoicing (excluding Global Structure)	139	139	128	128	(146)	(17)		(17)
60213D Other Professional Fees - D	(983)	(983)	(908)	(908)	118	(790)		(790)
60213I Other Professional Fees - I	(1 868)	(1 868)	(1 725)	(1 725)	114	(1 610)		(1 610)
60201D Communication & Marketing costs - D	(117)	(117)	(108)	(108)		(108)		(108)
60201I Communication & Marketing costs - I	(135)	(135)	(125)	(125)		(125)		(125)

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	Input	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
60210 Right of use – written off	0	0	0	0		0		0
60300 Global Structure Recharge	(2 537)	(2 537)	(2 342)	(2 342)	2 341	(1)		(1)
OTHER OPERATING EXPENSES	(6 241)	(6 241)	(5 763)	(5 763)	2 647	(3 115)		(3 115)
68146D Tang Assets : Deprec & Impairment - D	(7 451)	(7 451)	(6 880)	(6 880)		(6 880)		(6 880)
68178 Transition costs Amort/Impairment	(255)	(255)	(236)	(236)		(236)		(236)
68148D Intangible assets - Amort & Impair - D	(29)	(29)	(27)	(27)		(27)		(27)
68150 Depreciations and impairment right of use	(534)	(534)	(493)	(493)		(493)		(493)
NET DEPRECIATION OF T&I ASSETS	(8 269)	(8 269)	(7 635)	(7 635)		(7 635)		(7 635)
NET DEPRECIATION OF CURRENT ASSETS								
NET CHARGE TO PROVISIONS FOR L&C								
6LEXPD Contra-account Direct					1 707	1 707		1 707
OPERATING EXPENSES	(126 994)	(126 994)	(117 262)	(117 262)	77 654	(39 608)		(39 608)
6LEXPD Contra-account for operating inc&exp					(7 449)	(7 449)		(7 449)
OPERATING MARGIN	(24 411)	(24 411)	(22 540)	(22 540)		(22 540)		(22 540)
CAPITAL G&L ON DISPOSAL OF ASSETS								
68351 Depreciation of intangible assets	(1 232)	(1 232)	(1 138)	(1 138)		(1 138)		(1 138)
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS	(1 232)	(1 232)	(1 138)	(1 138)		(1 138)		(1 138)
6LEXC Extraordinary contra account					(31)	(31)		(31)
68331 Operating income related provision	(400)	(400)	(369)	(369)		(369)		(369)
68334 Other oper income related expenses	(4 404)	(4 404)	(4 066)	(4 066)	31	(4 035)		(4 035)
NET PROFIT(CHARGE)	(4 804)	(4 804)	(4 436)	(4 436)		(4 436)		(4 436)
STOCK OPTIONS								
OTHER OPERATING INCOME AND EXPENSES	(6 036)	(6 036)	(5 574)	(5 574)		(5 574)		(5 574)
OPERATING INCOME	(30 447)	(30 447)	(28 114)	(28 114)		(28 114)		(28 114)
60251 Group Overhead - Brand Name Atos Origin	(927)	(927)	(856)	(856)	856			
60252 Group Overhead - Structure Costs & GSA	398	398	367	367	(367)			
6LGOVH Group Overhead - Interco Contra Acc					(489)	(489)		(489)
AGT ALLOCATION OF GSA AND TM FEES	(529)	(529)	(489)	(489)		(489)		(489)
60361 Offshore netting billing	4 044	4 044	3 735	3 735		3 735		3 735
ONB OFFSHORE NETTING BILLING	4 044	4 044	3 735	3 735		3 735		3 735
60403 Inter. exp/Bank overdraft - Cash Pooling	(13)	(13)	(12)	(12)	6	(6)		(6)
70403 Int income on Cash at Bank-Cash Pooling	12	12	11	11		11		11
70473 Int on embedd fin leases as a lessor	1 759	1 759	1 624	1 624		1 624		1 624
60411 Financial interests on lease liability Real estate	(35)	(35)	(32)	(32)		(32)		(32)
GCFD GROSS COST OF FINANCIAL DEBT	1 723	1 723	1 591	1 591	6	1 597		1 597
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT								
NET COST OF FINANCIAL DEBT	1 723	1 723	1 591	1 591	6	1 597		1 597
Other financial income								
60405 Other Interest Expenses	(11)	(11)	(10)	(10)		(10)		(10)
60467 Other Financial Expenses	0	0	0	0		0		0
69466 Fin provision for interest cost(Pension)	(238)	(238)	(219)	(219)		(219)		(219)
Other financial expense	(248)	(248)	(229)	(229)		(229)		(229)
70423 Other foreign exchange Gains	1 118	1 118	1 032	1 032		1 032		1 032
60423 Other foreign exchange Losses	(1 511)	(1 511)	(1 395)	(1 395)		(1 395)		(1 395)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	(392)	(392)	(362)	(362)		(362)		(362)
DFEX DISCOUNTING FINANCIAL EXPENSES								
OTHER FINANCIAL INCOME AND EXPENSES	(641)	(641)	(592)	(592)		(592)		(592)
6LFIN Contra-account : Financial operations					(6)	(6)		(6)
NET FINANCIAL INCOME	1 083	1 083	1 000	1 000		1 000		1 000
INCOME BEFORE TAX	(25 849)	(25 849)	(23 868)	(23 868)		(23 868)		(23 868)
DISCONTINUED OPERATIONS								
60901 Corporate Income Tax	(327)	(327)	(302)	(302)		(302)		(302)
60903 Withholding Taxes	(147)	(147)	(136)	(136)		(136)		(136)
CURRENT TAXES	(474)	(474)	(438)	(438)		(438)		(438)
60911 Deferred tax	2 282	2 282	2 107	2 107		2 107		2 107
DEFERRED TAXES	2 282	2 282	2 107	2 107		2 107		2 107
TAX EXPENSES	1 808	1 808	1 669	1 669		1 669		1 669
SHARE OF NET INCOME FROM ASSOCIATES								
NET INCOME FROM EQUITY								
NET INCOME	(24 041)	(24 041)	(22 199)	(22 199)		(22 199)		(22 199)
MINORITY INTERESTS								
NET INCOME GROUP SHARE	(24 041)	(24 041)	(22 199)	(22 199)		(22 199)		(22 199)

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	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
A11000 GOODWILL - NET									
12130 Software & Licenses	503		503	483	483		483		483
12160 Customer Relationships	21 233		21 233	20 405	20 405		20 405		20 405
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	21 736		21 736	20 888	20 888		20 888		20 888
12830 Amortization of Software & Licenses	(499)		(499)	(480)	(480)		(480)		(480)
12860 Amortization of Customer Relationships	(21 233)		(21 233)	(20 405)	(20 405)		(20 405)		(20 405)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(21 732)		(21 732)	(20 885)	(20 885)		(20 885)		(20 885)
A12000 INTANGIBLE ASSETS	4		4	3	3		3		3
13115 Hardware	32 857		32 857	31 576	31 576		31 576		31 576
13151 Right of use real estate	1 528		1 528	1 468	1 468		1 468		1 468
A13100 TANGIBLE ASSETS - GROSS	34 385		34 385	33 044	33 044		33 044		33 044
13814 Dep - Means of Product, Plant & Equip	(21)		(21)	(20)	(20)		(20)		(20)
13815 Depreciation of Hardware	(26 749)		(26 749)	(25 706)	(25 706)		(25 706)		(25 706)
13851 Depreciation right of use real estate	(934)		(934)	(898)	(898)		(898)		(898)
A13800 TANGIBLE ASSETS - DEPRE	(27 704)		(27 704)	(26 624)	(26 624)		(26 624)		(26 624)
A13000 TANGIBLE FIXED ASSETS - NET	6 681		6 681	6 420	6 420		6 420		6 420
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	4 470 191		4 470 191	4 295 853	4 295 853	(4 295 853)			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	4 470 191		4 470 191	4 295 853	4 295 853	(4 295 853)			
A15000 NON-CURRENT FINANCIAL ASSETS	4 470 191		4 470 191	4 295 853	4 295 853	(4 295 853)			
15L Link acct for invest elim - mother's cie						4 295 853	4 295 853		4 295 853
15LP Link acct for investment elim-affiliates						(2 381 681)	(2 381 681)		(2 381 681)
15TOT LINK ACCT FOR INVESTMT ELIMINATION						1 914 173	1 914 173		1 914 173
16010 Deferred Tax - Temporary Differences	3 479		3 479	3 343	3 343		3 343		3 343
A16000 DEFERRED TAX ASSETS	3 479		3 479	3 343	3 343		3 343		3 343
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	4 480 354		4 480 354	4 305 620	4 305 620	(2 381 681)	1 923 939		1 923 939
21110 Work-in-Progress (Goods and services)	5 008		5 008	4 812	4 812	(652)	4 161		4 161
21120 Transition costs	399		399	383	383		383		383
21130 Trade Receivables	40 867	(431)	40 435	38 858	38 858	(20 834)	18 025		18 025
21140 Trade Receiv - Invoices to be issued	23 277		23 277	22 369	22 369	(4 212)	18 157		18 157
A21000 TRADE RECEIVABLES - NET	69 550	(431)	69 119	66 423	66 423	(25 697)	40 726		40 726
A22000 CURRENT TAX ASSETS									
23020 Invent-HW & SW for Selling & oth invent	4 933		4 933	4 741	4 741		4 741		4 741
A23020 INVENTORIES - NET	4 933		4 933	4 741	4 741		4 741		4 741
23132 State - VAT Receivables	2		2	2	2		2		2
23133 Other Receivables & Current Assets	2 308		2 308	2 218	2 218		2 218		2 218
23138 Prepaid Expenses	5 354		5 354	5 145	5 145	(192)	4 953		4 953
A23030 OTHER RECEIVABLES - NET	7 664		7 664	7 366	7 366	(192)	7 174		7 174
A23000 OTHER CURRENT ASSETS	12 597		12 597	12 106	12 106	(192)	11 914		11 914
A24000 CURRENT FINANCIAL INSTRUMENTS									
A25000 SHORT TERM FINANCIAL ASSETS									
26011 Intercompany current accounts assets	49 490	1 227	50 717	48 739	48 739	(48 739)			
26012 Cash at Bank and in Hand	13 385		13 385	12 863	12 863		12 863		12 863
A26000 CASH AND CASH EQUIVALENT	62 875	1 227	64 102	61 602	61 602	(48 739)	12 863		12 863
27L Link acct for DEBT_long term						(79 997)	(79 997)		(79 997)
272L Link acct for BFR_short term						2 732	2 732		2 732
27TOT LINK ACCT FOR SHORT AND LONG TERM						(77 265)	(77 265)		(77 265)
A20000 CURRENT ASSETS	145 022	796	145 818	140 131	140 131	(151 893)	(11 762)		(11 762)
A00000 TOTAL ASSETS	4 625 376	796	4 626 172	4 445 751	4 445 751	(2 533 574)	1 912 177		1 912 177
31110 Share Capital	2 478 336		2 478 336	2 292 460	2 292 460	(2 292 460)			

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	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
31340 Other Reserves	2 022 147		2 022 147	1 870 281	1 870 281	(1 870 281)			
31350 Retained Earnings	(44 548)		(44 548)	(41 207)	(41 207)	41 207			
3130G Consolidated Reserves						1 829 074	1 829 074		1 829 074
31411 Cumulative Translation Adjustments				160 619	160 619	(160 619)			
3141GC Trans Reserves - Group part						71 399	71 399		71 399
31420 Translation Gains/Losses from Net Income				(905)	(905)	905			
3142GC Translation on Net Income-Group part						(905)	(905)		(905)
31510 Net Income For The Period	(24 041)		(24 041)	(22 199)	(22 199)	22 199			
3151G Net Income - Group part						(22 199)	(22 199)		(22 199)
L31000 SHAREHOLDER'S EQUITY	4 431 894		4 431 894	4 259 050	4 259 050	(2 381 681)	1 877 369		1 877 369
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	4 431 894		4 431 894	4 259 050	4 259 050	(2 381 681)	1 877 369		1 877 369
41020 Pension net liability - Unfunded DB plans	3 924		3 924	3 771	3 771		3 771		3 771
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	3 924		3 924	3 771	3 771		3 771		3 771
42010 Provisions for losses and contingencies - Non-current	400		400	384	384		384		384
L42000 NON CURRENT PROVISIONS	400		400	384	384		384		384
L43000 LONG TERM BORROWINGS									
44010 Deferred Tax Liabilities	1 327		1 327	1 275	1 275		1 275		1 275
L44000 DEFERRED TAX LIABILITIES	1 327		1 327	1 275	1 275		1 275		1 275
L45000 NON CURRENT FINANCIAL INSTRUMENTS									
47011 Lease liability Real estate - Non-current	612		612	589	589		589		589
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	612		612	589	589		589		589
L46000 OTHER NON CURRENT LIABILITIES									
L40000 NON CURRENT LIABILITIES	6 263		6 263	6 019	6 019		6 019		6 019
51010 Trade Payables	25 132		25 132	24 152	24 152	(22 138)	2 013		2 013
51020 Trade Payables - Invoic not yet received	8 420		8 420	8 091	8 091	(745)	7 347		7 347
L51000 TRADE PAYABLES AND NOTE PAYABLE	33 551		33 551	32 243	32 243	(22 883)	9 360		9 360
52010 Corp Income Tax & Accrued Income Tax	0		0	0	0		0		0
L52000 CURRENT TAX	0		0	0	0		0		0
L53000 CURRENT FINANCIAL INSTRUMENTS									
54030 Intercompany cur acct liabilities	133 960		133 960	128 736	128 736	(128 736)			
L54000 CURRENT PORTION OF BORROWINGS	133 960		133 960	128 736	128 736	(128 736)			
L57000 Accrued interests ? lease									
55020 Trade Receivables-credit notes	841		841	809	809		809		809
55030 Employee Payables & Accrued Expenses	2 767		2 767	2 659	2 659		2 659		2 659
55035 Employee Payables - Bonus score card	1 853		1 853	1 781	1 781		1 781		1 781
55040 Social Charges, Welfare Liabilities	3 391	1 227	4 618	4 438	4 438		4 438		4 438
55050 State - VAT Payable	587		587	564	564		564		564
55100 Other Current Liabilities	2 116		2 116	2 033	2 033		2 033		2 033
55110 Deferred Income	8 153	(431)	7 722	7 420	7 420	(275)	7 146		7 146
L55000 OTHER CURRENT LIABILITIES	19 708	796	20 504	19 704	19 704	(275)	19 429		19 429
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	187 220	796	188 016	180 683	180 683	(151 893)	28 790		28 790
L00000 TOTAL LIABILITIES	4 625 377	796	4 626 173	4 445 752	4 445 752	(2 533 574)	1 912 178		1 912 178
ASSETS - LIABILITIES	(1)		(1)	(1)	(1)		(1)		(1)

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

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	MER	CLO
12130 Software & Licenses		503									503
12160 Customer Relationships		21 233									21 233
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		21 736									21 736
12830 Amortization of Software & Licenses	0	(470)				(29)					(499)
12860 Amortization of Customer Relationships	0	(20 001)				(1 232)					(21 233)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(20 471)				(1 261)					(21 732)
A12000 INTANGIBLE ASSETS		1 265				(1 261)					4
13115 Hardware	0	29 520				3 337					32 857
13151 Right of use real estate		1 319				231	(23)				1 528
A13100 TANGIBLE ASSETS - GROSS		30 840				3 568	(23)				34 385
13814 Dep - Means of Product, Plant & Equip		(21)									(21)
13815 Depreciation of Hardware	0	(19 299)				(7 451)					(26 749)
13851 Depreciation right of use real estate		(401)				(534)	1				(934)
A13800 TANGIBLE ASSETS - DEPRE	0	(19 721)				(7 984)	1				(27 704)
A13000 TANGIBLE FIXED ASSETS - NET	0	11 119				(4 416)	(22)				6 681
15111 Part Interests in Conso Cies & Assoc		4 344 230								125 960	4 470 191
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		4 344 230								125 960	4 470 191
A15000 NON-CURRENT FINANCIAL ASSETS		4 344 230								125 960	4 470 191
16010 Deferred Tax - Temporary Differences	0	2 638				1 215	(374)				3 479
A16000 DEFERRED TAX ASSETS	0	2 638				1 215	(374)				3 479
A10000 NON CURRENT ASSETS	0	4 359 252				(4 462)	(396)			125 960	4 480 354
21110 Work-in-Progress (Goods and services)		11 397			(6 389)						5 008
21120 Transition costs	0	16				638	(255)				399
21130 Trade Receivables		61 792			(20 926)						40 867
21140 Trade Receiv - Invoices to be issued		10 039			13 238						23 277
A21000 TRADE RECEIVABLES - NET	0	83 244			(14 077)	638	(255)				69 550
23020 Invent-HW & SW for Selling & oth invent		7 230			(2 297)						4 933
A23020 INVENTORIES - NET		7 230			(2 297)						4 933
23132 State - VAT Receivables					2						2
23133 Other Receivables & Current Assets		136			2 172						2 308
23138 Prepaid Expenses		3 993			1 361						5 354
A23030 OTHER RECEIVABLES - NET		4 129			3 535						7 664
A23000 OTHER CURRENT ASSETS		11 359			1 238						12 597
26011 Intercompany current accounts assets		20 587			28 903						49 490
26012 Cash at Bank and in Hand		8 014			5 371						13 385
A26000 CASH AND CASH EQUIVALENT		28 601			34 274						62 875
A20000 CURRENT ASSETS	0	123 204			21 435	638	(255)				145 022
A00000 TOTAL ASSETS	0	4 482 457			21 435	(3 825)	(651)			125 960	4 625 376
31110 Share Capital		2 478 336						2 478 336	(2 478 336)	125 960	2 478 336
31340 Other Reserves		1 896 187									2 022 147
31350 Retained Earnings	(1)	(3 241)	(41 306)								(44 548)
31510 Net Income For The Period		(41 306)		(24 041)							(24 041)
L31000 SHAREHOLDER'S EQUITY	(1)	4 329 975		(24 041)				2 478 336	(2 478 336)	125 960	4 431 894
L30000 TOTAL SHAREHOLDER'S EQUITY	(1)	4 329 975		(24 041)				2 478 336	(2 478 336)	125 960	4 431 894
41020 Pension net liability - Unfunded DB plans		4 239				378	(693)				3 924
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS		4 239				378	(693)				3 924
42010 Provisions for losses and contingencies - Non-current						400					400
L42000 NON CURRENT PROVISIONS						400					400
44010 Deferred Tax Liabilities	0	2 768					(1 442)				1 327
L44000 DEFERRED TAX LIABILITIES	0	2 768					(1 442)				1 327
47011 Lease liability Real estate - Non-current		934				231	(553)				612
L47000 NON CURRENT LEASE Liability		934				231	(553)				612
L40000 NON CURRENT LIABILITIES	0	7 941				1 009	(2 688)				6 263
51010 Trade Payables		52 550			(27 418)						25 132
51020 Trade Payables - Invoic not yet received		8 607			(188)						8 420
L51000 TRADE PAYABLES AND NOTE PAYABLE		61 157			(27 606)						33 551
52010 Corp Income Tax & Accrued Income Tax					0						0
L52000 CURRENT TAX					0						0

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

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	MER	CLO
54030 Intercompany cur acct liabilities		63 382			70 579						133 960
54040 Overdraft & Cash Facilities		0			0						
L54000 CURRENT PORTION OF BORROWINGS		63 382			70 578						133 960
55020 Trade Receivables-credit notes		841									841
55030 Employee Payables & Accrued Expenses		4 224			(1 456)						2 767
55035 Employee Payables - Bonus score card		1 356			497						1 853
55040 Social Charges, Welfare Liabilities		6 234			(2 843)						3 391
55050 State - VAT Payable		826			(240)						587
55100 Other Current Liabilities		1 247			869						2 116
55110 Deferred Income		5 273			2 879						8 153
L55000 OTHER CURRENT LIABILITIES		20 001			(293)						19 708
L50000 CURRENT LIABILITIES		144 540			42 680						187 220
L00000 TOTAL LIABILITIES	0	4 482 457		(24 041)	42 680	1 009	(2 688)	2 478 336	(2 478 336)	125 960	4 625 377
ASSETS - LIABILITIES	0	0		24 041	(21 244)	(4 834)	2 037	(2 478 336)	2 478 336		(1)

2A04_005S_ECT - BALANCE SHEET BY FLOW - ENTITY
CURRENCY TOTAL

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	MER	CLO
A11000 GOODWILL - NET											
12130 Software & Licenses		503									503
12160 Customer Relationships		21 233									21 233
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		21 736									21 736
12830 Amortization of Software & Licenses	0	(470)				(29)					(499)
12860 Amortization of Customer Relationships	0	(20 001)				(1 232)					(21 233)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(20 471)				(1 261)					(21 732)
A12000 INTANGIBLE ASSETS		1 265				(1 261)					4
13115 Hardware	0	29 520				3 337					32 857
13151 Right of use real estate		1 319				231	(23)				1 528
A13100 TANGIBLE ASSETS - GROSS		30 840				3 568	(23)				34 385
13814 Dep - Means of Product, Plant & Equip		(21)									(21)
13815 Depreciation of Hardware	0	(19 299)				(7 451)					(26 749)
13851 Depreciation right of use real estate		(401)				(534)	1				(934)
A13800 TANGIBLE ASSETS - DEPRE	0	(19 721)				(7 984)	1				(27 704)
A13000 TANGIBLE FIXED ASSETS - NET	0	11 119				(4 416)	(22)				6 681
A14000 INVESTMENT IN ASSOCIATES - NET											
15111 Part Interests in Conso Cies & Assoc		4 344 230								125 960	4 470 191
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		4 344 230								125 960	4 470 191
A15000 NON-CURRENT FINANCIAL ASSETS		4 344 230								125 960	4 470 191
15TOT LINK ACCT FOR INVESTMT ELIMINATION											
16010 Deferred Tax - Temporary Differences	0	2 638				1 215	(374)				3 479
A16000 DEFERRED TAX ASSETS	0	2 638				1 215	(374)				3 479
A17000 NON CURRENT FINANCIAL INSTRUMENTS											
A18000 OTHER NON CURRENT ASSETS											
A10000 NON CURRENT ASSETS	0	4 359 252				(4 462)	(396)			125 960	4 480 354
21110 Work-in-Progress (Goods and services)		11 397			(6 389)						5 008
21120 Transition costs	0	16				638	(255)				399
21130 Trade Receivables		59 590			(19 154)						40 435
21140 Trade Receiv - Invoices to be issued		10 039			13 238						23 277
A21000 TRADE RECEIVABLES - NET	0	81 041			(12 305)	638	(255)				69 119
A22000 CURRENT TAX ASSETS											
23020 Invent-HW & SW for Selling & oth invent		7 230			(2 297)						4 933
A23020 INVENTORIES - NET		7 230			(2 297)						4 933
23132 State - VAT Receivables					2						2
23133 Other Receivables & Current Assets		136			2 172						2 308
23138 Prepaid Expenses		3 993			1 361						5 354
A23030 OTHER RECEIVABLES - NET		4 129			3 535						7 664
A23000 OTHER CURRENT ASSETS		11 359			1 238						12 597
A24000 CURRENT FINANCIAL INSTRUMENTS											
A25000 SHORT TERM FINANCIAL ASSETS											
26011 Intercompany current accounts assets		20 587			30 130						50 717
26012 Cash at Bank and in Hand		8 014			5 371						13 385
A26000 CASH AND CASH EQUIVALENT		28 601			35 501						64 102
27TOT LINK ACCT FOR SHORT AND LONG TERM											
A20000 CURRENT ASSETS	0	121 001			24 434	638	(255)				145 818
A00000 TOTAL ASSETS	0	4 480 254			24 434	(3 825)	(651)			125 960	4 626 172
31110 Share Capital		2 478 336						2 478 336	(2 478 336)		2 478 336
31340 Other Reserves		1 896 187								125 960	2 022 147
31350 Retained Earnings	(1)	(3 241)	(41 306)								(44 548)
31510 Net Income For The Period		(41 306)	41 306	(24 041)							(24 041)
L31000 SHAREHOLDER'S EQUITY	(1)	4 329 975		(24 041)				2 478 336	(2 478 336)	125 960	4 431 894
L32000 MINORITY INTEREST											
L30000 TOTAL SHAREHOLDER'S EQUITY	(1)	4 329 975		(24 041)				2 478 336	(2 478 336)	125 960	4 431 894
41020 Pension net liability - Unfunded DB plans		4 239				378	(693)				3 924
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS		4 239				378	(693)				3 924
42010 Provisions for losses and contingencies - Non-current						400					400
L42000 NON CURRENT PROVISIONS						400					400
L43000 LONG TERM BORROWINGS											
44010 Deferred Tax Liabilities	0	2 768					(1 442)				1 327
L44000 DEFERRED TAX LIABILITIES	0	2 768					(1 442)				1 327
L45000 NON CURRENT FINANCIAL INSTRUMENTS											
L46000 OTHER NON CURRENT LIABILITIES											

2A04_005S_ECT - BALANCE SHEET BY FLOW - ENTITY
CURRENCY TOTAL

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	MER	CLO
47011 Lease liability Real estate - Non-current		934				231	(553)				612
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		934				231	(553)				612
L40000 NON CURRENT LIABILITIES	0	7 941				1 009	(2 688)				6 263
51010 Trade Payables		52 550			(27 418)						25 132
51020 Trade Payables - Invoice not yet received		8 607			(188)						8 420
L51000 TRADE PAYABLES AND NOTE PAYABLE		61 157			(27 606)						33 551
52010 Corp Income Tax & Accrued Income Tax					0						0
L52000 CURRENT TAX					0						0
L53000 CURRENT FINANCIAL INSTRUMENTS											
54030 Intercompany cur acct liabilities		63 382			70 579						133 960
54040 Overdraft & Cash Facilities		0			0						
L54000 CURRENT PORTION OF BORROWINGS		63 382			70 578						133 960
55020 Trade Receivables-credit notes		841									841
55030 Employee Payables & Accrued Expenses		4 224			(1 456)						2 767
55035 Employee Payables - Bonus score card		1 356			497						1 853
55040 Social Charges, Welfare Liabilities		6 234			(1 616)						4 618
55050 State - VAT Payable		826			(240)						587
55100 Other Current Liabilities		1 247			869						2 116
55110 Deferred Income		3 071			4 651						7 722
L55000 OTHER CURRENT LIABILITIES		17 798			2 706						20 504
L57000 Accrued interests ? lease											
L58000 CURRENT PROVISIONS											
L57500 CURRENT LEASE Liability											
L50000 CURRENT LIABILITIES		142 337			45 678						188 016
L00000 TOTAL LIABILITIES	0	4 480 254		(24 041)	45 678	1 009	(2 688)	2 478 336	(2 478 336)	125 960	4 626 173
ASSETS - LIABILITIES	0	0		24 041	(21 244)	(4 834)	2 037	(2 478 336)	2 478 336		(1)

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

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	MER	CHA	EXO	EXC	CLO
A11000 GOODWILL - NET														
12130 Software & Licenses		456										27		483
12160 Customer Relationships		19 277										1 127		20 405
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		19 734										1 154		20 888
12830 Amortization of Software & Licenses	0	(427)				(27)						(25)	(1)	(480)
12860 Amortization of Customer Relationships	0	(18 159)				(1 138)						(1 062)	(46)	(20 405)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(18 585)				(1 165)						(1 087)	(47)	(20 885)
A12000 INTANGIBLE ASSETS		1 148				(1 165)						67	(47)	3
13115 Hardware		26 802				3 081						1 568	126	31 576
13151 Right of use real estate		1 198				213	(21)					70	8	1 468
A13100 TANGIBLE ASSETS - GROSS		27 999				3 295	(21)					1 638	133	33 044
13814 Dep - Means of Product, Plant & Equip		(19)										(1)		(20)
13815 Depreciation of Hardware	0	(17 521)				(6 880)						(1 025)	(280)	(25 706)
13851 Depreciation right of use real estate		(364)				(493)	1					(21)	(20)	(898)
A13800 TANGIBLE ASSETS - DEPRE	0	(17 904)				(7 373)	1					(1 047)	(300)	(26 624)
A13000 TANGIBLE FIXED ASSETS - NET	0	10 095				(4 078)	(20)					590	(167)	6 420
A14000 INVESTMENT IN ASSOCIATES - NET														
A15000 NON-CURRENT FINANCIAL ASSETS														
15L Link acct for invest elim - mother's cie		3 944 127								116 308		230 679	4 740	4 295 853
15LP Link acct for investment elim-affiliates		(2 250 081)										(131 600)		(2 381 681)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		1 694 046								116 308		99 079	4 740	1 914 173
16010 Deferred Tax - Temporary Differences	0	2 395				1 122	(345)					140	32	3 343
A16000 DEFERRED TAX ASSETS	0	2 395				1 122	(345)					140	32	3 343
A17000 NON CURRENT FINANCIAL INSTRUMENTS														
A18000 OTHER NON CURRENT ASSETS														
A10000 NON CURRENT ASSETS	0	1 707 684				(4 121)	(366)			116 308		99 877	4 557	1 923 939
21110 Work-in-Progress (Goods and services)		9 852			(6 022)							576	(245)	4 161
21120 Transition costs	0	14				589	(236)					1	14	383
21130 Trade Receivables		29 779			(12 967)						0	1 742	(528)	18 025
21140 Trade Receiv - Invoices to be issued		8 814			8 482							516	346	18 157
A21000 TRADE RECEIVABLES - NET	0	48 460			(10 508)	589	(236)				0	2 834	(414)	40 726
A22000 CURRENT TAX ASSETS														
23020 Invent-HW & SW for Selling & oth invent		6 564			(2 121)							384	(86)	4 741
A23020 INVENTORIES - NET		6 564			(2 121)							384	(86)	4 741
23132 State - VAT Receivables		2			2							0	2	4
23133 Other Receivables & Current Assets		123			2 006							7	82	2 218
23138 Prepaid Expenses		1 204			3 535							70	144	4 953
A23030 OTHER RECEIVABLES - NET		1 327			5 543							78	226	7 174
A23000 OTHER CURRENT ASSETS		7 891			3 422							462	139	11 914
A24000 CURRENT FINANCIAL INSTRUMENTS														
A25000 SHORT TERM FINANCIAL ASSETS														
26012 Cash at Bank and in Hand		7 276			4 959							426	202	12 863
A26000 CASH AND CASH EQUIVALENT		7 276			4 959							426	202	12 863
27L Link acct for DEBT_long term		(38 854)			(37 349)							(2 272)	(1 522)	(79 997)
272L Link acct for BFR_short term		(18 954)			21 900						1	(1 108)	893	2 732
27TOT LINK ACCT FOR SHORT AND LONG TERM		(57 808)			(15 448)						1	(3 381)	(630)	(77 265)
A20000 CURRENT ASSETS	0	5 819			(17 575)	589	(236)				1	340	(702)	(11 762)
A00000 TOTAL ASSETS	0	1 713 504			(17 575)	(3 532)	(601)			116 308	1	100 217	3 855	1 912 172
3130G Consolidated Reserves								2 288 421	(2 288 421)	116 308				1 829 074
3141GC Trans Reserves - Group part	(1)	1 750 975	(38 208)									98 322	4 740	71 399
3142GC Translation on Net Income-Group part		(32 369)	706									(905)	(905)	
3151G Net Income - Group part		(38 208)	38 208		(22 199)									(22 199)
L31000 SHAREHOLDER'S EQUITY	(1)	1 681 104			(22 199)			2 288 421	(2 288 421)	116 308		98 322	3 835	1 877 369
L32000 MINORITY INTEREST														
L30000 TOTAL SHAREHOLDER'S EQUITY	(1)	1 681 104			(22 199)			2 288 421	(2 288 421)	116 308		98 322	3 835	1 877 369
41020 Pension net liability - Unfunded DB plans		3 848				349	(640)					225	(12)	3 771
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS		3 848				349	(640)					225	(12)	3 771
42010 Provisions for losses and contingencies - Non-current						369							15	384
L42000 NON CURRENT PROVISIONS						369							15	384
L43000 LONG TERM BORROWINGS														
44010 Deferred Tax Liabilities	0	2 514					(1 331)					147	(54)	1 275
L44000 DEFERRED TAX LIABILITIES	0	2 514					(1 331)					147	(54)	1 275
L45000 NON CURRENT FINANCIAL INSTRUMENTS														
L46000 OTHER NON CURRENT LIABILITIES														
47011 Lease liability Real estate - Non-current		848				213	(510)					50	(12)	589
L47000 NON CURRENT LEASE Liability		848				213	(510)					50	(12)	589
L40000 NON CURRENT LIABILITIES	0	7 210				932	(2 482)					422	(63)	6 019
51010 Trade Payables		5 938			(4 106)						1	347	(167)	2 013
51020 Trade Payables - Invoic not yet received		3 649			3 348							213	136	7 347
L51000 TRADE PAYABLES AND NOTE PAYABLE		9 587			(758)						1	561	(31)	9 360
52010 Corp Income Tax & Accrued Income Tax					0									0
L52000 CURRENT TAX					0									0
L53000 CURRENT FINANCIAL INSTRUMENTS														
54040 Overdraft & Cash Facilities		0			0							0	0	0
L54000 CURRENT PORTION OF BORROWINGS	0	0			0							0	0	0
55020 Trade Receivables-credit notes		764										45		809
55030 Employee Payables & Accrued Expenses		3 835			(1 345)							224	(55)	2 659

2A04_005S_CT - BALANCE SHEET BY FLOW - CONTRIBUTION
TOTAL

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	ICA	DCA	MER	CHA	EXO	EXC	CLO
55035 Employee Payables - Bonus score card		1 231			459							72	19	1 781
55040 Social Charges, Welfare Liabilities		5 659			(1 492)							331	(61)	4 438
55050 State - VAT Payable		750			(221)							44	(9)	564
55100 Other Current Liabilities		1 132			803							66	33	2 033
55110 Deferred Income		2 232			4 596							131	187	7 146
L55000 OTHER CURRENT LIABILITIES		15 603			2 800							913	114	19 429
L57000 Accrued interests ? lease														
L58000 CURRENT PROVISIONS														
L57500 CURRENT LEASE Liability														
L50000 CURRENT LIABILITIES		25 190			2 041						1	1 473	83	28 790
L00000 TOTAL LIABILITIES	0	1 713 504		(22 199)	2 041	932	(2 482)	2 288 421	(2 288 421)	116 308	1	100 217	3 885	1 912 178
ASSETS - LIABILITIES	0	0		22 199	(19 616)	(4 464)	1 880	(2 288 421)	2 288 421				0	(1)

2A07 005S - SHAREHOLDERS EQUITY

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

	ERR	OPE	APP	RES	ICA	DCA	MER	EXO	EXC	CLO
Share Capital		2 478 336			2 478 336	-2 478 336				2 478 336
Other Reserves		1 896 187					125 960			2 022 147
Retained Earnings	-1	-3 241	-41 306							-44 548
Net Income For The Period		-41 306	41 306	-24 041						-24 041
Total Shareholder's Equity	-1	4 329 975		-24 041	2 478 336	-2 478 336	125 960			4 431 894
Restated Shareholder's Equity	-1	4 329 975		-24 041	2 478 336	-2 478 336	125 960			4 431 894
Share Capital		2 292 460			2 288 421	-2 288 421				2 292 460
Other Reserves		1 753 973					116 308			1 870 281
Retained Earnings	-1	-2 998	-38 208							-41 207
Cumulative Translation Adjustments		-74 749	706					229 922	4 740	160 619
Translation Gains/Losses from Net Income		706	-706						-905	-905
Net Income For The Period		-38 208	38 208	-22 199						-22 199
Translated Shareholder's Equity	-1	3 931 185		-22 199	2 288 421	-2 288 421	116 308	229 922	3 835	4 259 050
Share Capital		2 292 460			2 288 421	-2 288 421				2 292 460
Other Reserves		1 753 973					116 308			1 870 281
Retained Earnings	-1	-2 998	-38 208							-41 207
Cumulative Translation Adjustments		-74 749	706					229 922	4 740	160 619
Translation Gains/Losses from Net Income		706	-706						-905	-905
Net Income For The Period		-38 208	38 208	-22 199						-22 199
Proportionnal Shareholder's Equity	-1	3 931 185		-22 199	2 288 421	-2 288 421	116 308	229 922	3 835	4 259 050
Elimination of investments		-2 250 081						-131 600		-2 381 681
Elimination of investments - E376 - ATOS ORIGIN, INC.		-2 250 081						-131 600		-2 381 681
Total Elim Shareholder's Equity		-2 250 081						-131 600		-2 381 681
Group Share	-1	1 681 104		-22 199	2 288 421	-2 288 421	116 308	98 322	3 835	1 877 369
Consolidated Shareholder's Equity	-1	1 681 104		-22 199	2 288 421	-2 288 421	116 308	98 322	3 835	1 877 369

[illegible]

BS08-PROV - Provisions for losses & cont. by Natures / Comments

ST_AO.EB72 Eviden USA Inc. Actuals December 2024

			COMMENTS	PROVNAT	PROVNAT	PROVNAT	RATIO_C
				INCOI	INC	CLO	CLO
EB72_NA	OTHERS	AEVENT1		400	400	400	400
TOTAL PROVISION (L & C) [A]				400	400	400	400

2A10_005S - NET DEBT

ST_AO.EB72 Eviden USA Inc. - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-24 041	-	-24 041	-22 199	-22 199	-	-	-22 199
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	9 246		9 246	8 537	8 537	-	-	8 537
NDT1122 Net charge to operating provision	[None]	-552		-552	-510	-510	-	-	-510
NDT1123 Net charge to financial provision	[None]	238		238	219	219	-	-	219
NDT1124 Net charge to other operating provision	[None]	400		400	369	369	-	-	369
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	9 331		9 331	8 616	8 616	-	-	8 616
NDT1130 G/L on disposals of fixed assets	F_CF2						-	-	
NDT1150 Minority interests ans associates	[None]						-	-	
NDT1160 Financial instrument	[None]						-	-	
NDT1170 Financial interest	[None]	-1 748		-1 748	-1 614	-1 614	-	-	-1 614
NDT1175 Interest on lease Liability/Receivable	[None]	35		35	32	32	-	-	32
NDT1180 Tax charge (incl deferred taxes)	[None]	-1 808		-1 808	-1 669	-1 669	-	-	-1 669
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	-18 230	-	-18 230	-16 833	-16 833	-	-	-16 833
NDT1210	F_CF1	0		0	0	0	-	-	0
NDT1220	F_CF1	-474		-474	-438	-438	-	-	-438
NDT1200 Taxes paid	F_CF1	-474		-474	-438	-438	-	-	-438
NDT1320 Change in current assets	F_CF2	12 456	-1 772	10 684	9 866	9 866	-3 133	-	6 732
NDT1340 Change in current liabilities	MVT	-27 899	2 999	-24 900	-22 992	-22 992	25 034	-	2 042
NDT1350 Link account	F_CF2						-21 900	-	-21 900
NDT1300 Change in working capital requirement	F_CF2	-15 443	1 227	-14 216	-13 126	-13 126	-	-	-13 126
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-34 147	1 227	-32 920	-30 397	-30 397	-	-	-30 397
NDT2112 Purchase of tangible assets	INC	-3 337		-3 337	-3 081	-3 081	-	-	-3 081
NDT2116 Right of use	INC	-231		-231	-213	-213	-	-	-213
NDT2117 Lease liability	INC	231		231	213	213	-	-	213
NDT2110 Purchase of intangible & tangible assets	[None]	-3 337		-3 337	-3 081	-3 081	-	-	-3 081
NDT2120 Proceeds from disposals of I/T assets	F_CF2						-	-	
NDT2100 NET OPERATING INVESTMENTS	[None]	-3 337		-3 337	-3 081	-3 081	-	-	-3 081
NDT2210 Amounts paid for acq and LT investmts	[None]						-	-	
NDT2232 Amounts to receive fr disposal finan inv	[None]						-	-	
NDT2230 Proceeds fr disposal of fin investmts	[None]						-	-	
NDT2200 NET LONG TERM INVESTMENT	[None]						-	-	
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-3 337		-3 337	-3 081	-3 081	-	-	-3 081
NDT3110 Increase of common stock issues	ICA	2 478 336		2 478 336	2 288 421	2 288 421	-	-	2 288 421
NDT3120 Reimbursement of common stock issues	DCA	-2 478 336		-2 478 336	-2 288 421	-2 288 421	-	-	-2 288 421
NDT3100 Common stock issues	[None]	-		-	-	-	-	-	-
NDT3600 Net interest paid (incl finance lease)	F_CF2	1 748		1 748	1 614	1 614	-	-	1 614
NDT3605 Interests paid – Lease Liability/Receivable	F_CF2	-35		-35	-32	-32	-	-	-32
NDT3606 Lease expenditure	DEC	-553		-553	-510	-510	-	-	-510
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	1 160		1 160	1 071	1 071	-	-	1 071
NDT0000 INC (DEC) IN NET DEBT	[None]	-36 324	1 227	-35 097	-32 408	-32 408	-	-	-32 408

2A10_005S - NET DEBT

ST_AO.EB72 Eviden USA Inc. - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDTOPE Net Debt - Opening	OPE	34 781		34 781	31 578	31 578	-	-	31 578
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	0		0	0	0	-	-	0
NDTREP Repayment of Long and Medium term borrowings	[None]	0		0	0	0	-	-	0
NDTOTD Increase (Dec) in other debt	MVT	41 675	-1 227	40 448	37 349	37 349	-	-	37 349
NDTCSH Increase (Dec) in CCE	MVT	-5 371	-	-5 371	-4 959	-4 959	-	-	-4 959
NDTEXT Net Debt - Echange rate	F_CF5				3 167	3 167	-	-	3 167
NDTCLO Net Debt - Closing	CLO	71 085	-1 227	69 858	67 134	67 134	-	-	67 134
Net Debt - Closing (calculated)		71 085	-1 227	69 858	67 134	67 134	-	-	67 134
Variance		-	-	-	-	-	-	-	-
Check		-20	-	-20	-19	-19	-	-	-19

2A10 201S - OMDA Cash flow

ST_AO.EB72 Eviden USA Inc. - Actuals December 2024

	Custom1	Custom2	Sign	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10100 Operating Margin	[None]	[None]		-24 411	-	-24 411	-22 540	-22 540	-		-22 540
R61000 OPERATING MARGIN	[None]	[None]	+	-24 411	-	-24 411	-22 540	-22 540	-		-22 540
CF10110 + Depreciation of fixed assets	[None]	[None]		7 735		7 735	7 142	7 142			7 142
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-7 451		-7 451	-6 880	-6 880			-6 880
68178 Transition costs Amort/Impairment	[None]	[None]	-	-255		-255	-236	-236			-236
68148D Intangible assets - Amort & Impair - D	[None]	[None]	-	-29		-29	-27	-27			-27
CF10120 + Depreciation of right of use	[None]	[None]		534		534	493	493			493
68150 Depreciations and impairment right of use	[None]	[None]	-	-534		-534	-493	-493			-493
CF10130 + Net book value of assets sold/written off	[None]	[None]									
CF10140 +/- Net charge (release) of pension provisions	[None]	[None]		-552		-552	-510	-510			-510
78111I Release of pension provisions (OM) - DB and OLTB plans - I	[None]	[None]	-	552		552	510	510			510
CF10150 +/- Net charge (release) of provisions	[None]	[None]									
CF10200 Operating Margin before Depreciation and Amortization (OMDA)	[None]	[None]		-16 694	-	-16 694	-15 415	-15 415	-		-15 415
CF10210 Capital expenditures	[None]	[None]		-3 337		-3 337	-3 081	-3 081	-		-3 081
13115 Hardware	INC	[None]	-	3 337		3 337	3 081	3 081			3 081
CF10220 Lease payments	[None]	[None]		-566		-566	-523	-523			-523
47011 Lease liability Real estate - Non-current	INC	[None]	+	231		231	213	213			213
47011 Lease liability Real estate - Non-current	DEC	[None]	+	-553		-553	-510	-510			-510
60411 Financial interests on lease liability Real estate	[None]	[None]	+	-35		-35	-32	-32			-32
13151 Right of use real estate	INC	[None]	-	231		231	213	213			213
13151 Right of use real estate	DEC	[None]	-	-23		-23	-21	-21			-21
13851 Depreciation right of use real estate	DEC	[None]	-	1		1	1	1			1
CF10230 Change in working capital requirement	[None]	[None]		-15 698	1 227	-14 471	-13 362	-13 362	21 900		8 538
CF10231 Change in current assets	[None]	[None]		12 201	-1 772	10 429	9 630	9 630	-3 133		6 497
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	-6 389	-	-6 389	-5 900	-5 900	-122		-6 022
21120 Transition costs	INC	[None]	-	638		638	589	589			589
21120 Transition costs	DEC	[None]	-	-255		-255	-236	-236			-236
68178 Transition costs Amort/Impairment	[None]	[None]	+	-255		-255	-236	-236			-236
21130 Trade Receivables	MVT	[None]	-	-20 926	1 772	-19 154	-17 686	-17 686	4 719		-12 967
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	13 238		13 238	12 224	12 224	-3 742		8 482
23020 Invent-HW & SW for Selling & oth invent	MVT	[None]	-	-2 297	-	-2 297	-2 121	-2 121			-2 121
23132 State - VAT Receivables	MVT	[None]	-	2		2	2	2			2
23133 Other Receivables & Current Assets	MVT	[None]	-	2 172	-	2 172	2 005	2 005	1		2 006
23138 Prepaid Expenses	MVT	[None]	-	1 361		1 361	1 257	1 257	2 278		3 535
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-27 899	2 999	-24 900	-22 992	-22 992	25 034		2 042
51010 Trade Payables	MVT	[None]	+	-27 418		-27 418	-25 317	-25 317	21 211		-4 106
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	-1 456	-	-1 456	-1 345	-1 345			-1 345
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	-2 843	1 227	-1 616	-1 492	-1 492			-1 492
55050 State - VAT Payable	MVT	[None]	+	-240		-240	-221	-221			-221
55100 Other Current Liabilities	MVT	[None]	+	869		869	803	803			803
55110 Deferred Income	MVT	[None]	+	2 879	1 772	4 651	4 295	4 295	301		4 596
55035 Employee Payables - Bonus score card	MVT	[None]	+	497		497	459	459			459
51020 Trade Payables - Invoic not yet received	MVT	[None]	+	-188	-	-188	-173	-173	3 521		3 348
CF10234 Change in non current liabilities	[None]	[None]									
CF10300 Operational Cash Flow	[None]	[None]		-36 295	1 227	-35 068	-32 381	-32 381	21 900		-10 481
CF10310 Tax paid	[None]	[None]		-474		-474	-438	-438			-438
52010 Corp Income Tax & Accrued Income Tax	MVT	[None]	+	0		0	0	0			0
60903 Withholding Taxes	[None]	[None]	+	-147		-147	-136	-136			-136
60901 Corporate Income Tax	[None]	[None]	+	-327		-327	-302	-302			-302
CF10320 Net cost of financial debt paid	[None]	[None]		-1		-1	-1	-1	6		5
60403 Inter. exp/Bank overdraft - Cash Pooling	[None]	[None]	+	-13		-13	-12	-12	6		-6
70403 Int income on Cash at Bank-Cash Pooling	[None]	[None]	+	12		12	11	11			11
CF10330 Reorganization in other operating income	[None]	[None]		-2 676		-2 676	-2 471	-2 471			-2 471
68334 Other oper income related expenses	[None]	RS	+	-2 676		-2 676	-2 471	-2 471			-2 471
CF10340 Rationalization & associated costs in other operating income	[None]	[None]									
CF10350 Integration and acquisition costs	[None]	[None]		-110		-110	-102	-102			-102
68334 Other oper income related expenses	[None]	STOP	+	-110		-110	-102	-102			-102
CF10360 Other (1)	[None]	[None]		-262		-262	-242	-242	-6		-247
CF10362 Other OOI (cash)	[None]	[None]		-1 618		-1 618	-1 494	-1 494	-		-1 494
6LEXC Extraordinary contra account	[None]	AllCustom2	+						-31		-31
68334 Other oper income related expenses	[None]	[None]	+	-4 404		-4 404	-4 066	-4 066	31		-4 035
68334 Other oper income related expenses	[None]	RS	-	-2 676		-2 676	-2 471	-2 471			-2 471
68334 Other oper income related expenses	[None]	STOP	-	-110		-110	-102	-102			-102
CF10363 Other financials (cash)	[None]	[None]		1 356		1 356	1 252	1 252	-6		1 247
6LFIN Contra-account : Financial operations	[None]	AllCustom2	+						-6		-6
60405 Other Interest Expenses	[None]	NOFE05	+	-11		-11	-10	-10			-10
60467 Other Financial Expenses	[None]	NOFE06	+	0		0	0	0			0
70473 Int on embedd fin leases as a lessor	[None]	[None]	+	1 759		1 759	1 624	1 624			1 624
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	-392		-392	-362	-362			-362

2A10 201S - OMDA Cash flow

ST_AO.EB72 Eviden USA Inc. - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10364 Net long-term investments	[None]	[None]									
CF10365 Profit sharing amounts	[None]	[None]									
CF10400 Contributive Cash Flow (CCF)	[None]	[None]		-39 818	1 227	-38 591	-35 634	-35 634	21 900		-13 734
CF10410 Intercompany Working Capital (ICW)	[None]	[None]							-21 900		-21 900
272L Link acct for BFR_short term	MVT	[None]	-						21 900		21 900
CF10420 GSA & TMF	[None]	[None]		-529		-529	-489	-489	-		-489
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	-529		-529	-489	-489	-		-489
CF10430 Offshore netting billing	[None]	[None]		4 044		4 044	3 735	3 735			3 735
60361 Offshore netting billing	[None]	[None]	+	4 044		4 044	3 735	3 735			3 735
CF10500 Free Cash Flow (FCF)	[None]	[None]		-36 303	1 227	-35 076	-32 388	-32 388	-		-32 388
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]		-		-	-	-	-		-
31110 Share Capital	ICA	[None]	+	2 478 336		2 478 336	2 288 421	2 288 421	-2 288 421		-
3130G Consolidated Reserves	ICA	[None]	+						2 288 421		2 288 421
31110 Share Capital	DCA	[None]	+	-2 478 336		-2 478 336	-2 288 421	-2 288 421	2 288 421		-
3130G Consolidated Reserves	DCA	[None]	+						-2 288 421		-2 288 421
CF10540 Dividends paid	[None]	[None]									
CF10530 Share buy-back & liquidity contract	[None]	[None]									
CF10600 Change in net cash (debt)	[None]	[None]		-36,303	1 227	-35 076	-32 388	-32 388	-		-32 388
NDTOPE - Opening net cash (debt)				-34 781	-	-34 781	-31 578	-31 578	-	-	-31 578
NDTOPE - Opening net cash (debt)	OPE	[None]	-	34 781		34 781	31 578	31 578	-		31 578
Change in net debt (calculated)				-36 304	1 227	-35 077	-32 389	-32 389	-	-	-32 389
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)				-	-	-	-3 167	-3 167	-	-	-3 167
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)	F_CF5	[None]	-				3 167	3 167	-		3 167
NDTCLO - Closing cash (debt)				-71 085	1 227	-69 858	-67 134	-67 134	-	-	-67 134
NDTCLO - Closing cash (debt)	CLO	[None]	-	71 085	-1 227	69 858	67 134	67 134	-		67 134
Cash flow unbalancing (calculated vs cash flow)				1	-	1	1	1	-	-	1