

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
70000 Sales of Services	546 125		546 125	546 125	546 125	(123 253)	422 872		422 872
70003 Sales of Hardware	33 240		33 240	33 240	33 240	(3 562)	29 679		29 679
70007 Pass Through Sales Revenues	345		345	345	345	(194)	152		152
70008 Extra Sales	686		686	686	686	3	689		689
70014 Resale of Services	60		60	60	60		60		60
70015 Sales of own Hardware	2 883		2 883	2 883	2 883	(49)	2 835		2 835
REVENUE	583 339		583 339	583 339	583 339	(127 054)	456 285		456 285
60101D Wages and Salaries - D	(138 398)		(138 398)	(138 398)	(138 398)	1 534	(136 864)		(136 864)
60101I Wages & Salaries - I	(20 046)		(20 046)	(20 046)	(20 046)	(1 337)	(21 383)		(21 383)
60102D Bonus score card - D	(2 737)		(2 737)	(2 737)	(2 737)		(2 737)		(2 737)
60102I Bonus score card - I	(5 321)		(5 321)	(5 321)	(5 321)		(5 321)		(5 321)
60112D Other incentive wages (discretionary) - D	(401)		(401)	(401)	(401)		(401)		(401)
60112I Other incentive wages - I	(344)		(344)	(344)	(344)		(344)		(344)
60103D Social Expenses other than DC Plans - D	(2 521)		(2 521)	(2 521)	(2 521)		(2 521)		(2 521)
60103I Social Exp other than DC plans - I	(491)		(491)	(491)	(491)	10	(481)		(481)
60107D DC pension plans (A/O stand alone plans) - D	(580)		(580)	(580)	(580)		(580)		(580)
60107I DC pension plans (A/O stand alone plans) - I	465		465	465	465		465		465
60108D DC plans other than pension (death, disability & medical) - D	(10 880)		(10 880)	(10 880)	(10 880)		(10 880)		(10 880)
60108I DC plans other than pension (death, disability & medical) - I	(861)		(861)	(861)	(861)		(861)		(861)
60110D DC pension plans other (state & mandatory)-D	(12 967)		(12 967)	(12 967)	(12 967)		(12 967)		(12 967)
60110I DC pension plans other (state & mandatory)-I	(1 851)		(1 851)	(1 851)	(1 851)		(1 851)		(1 851)
60123D Overtime - D	(1 154)		(1 154)	(1 154)	(1 154)		(1 154)		(1 154)
60123I Overtime - I	(51)		(51)	(51)	(51)		(51)		(51)
WSA WAGES AND SALARIES	(198 138)		(198 138)	(198 138)	(198 138)	207	(197 931)		(197 931)
60104I DB Pension expenses on funded plans - I		909	909	909	909		909		909
60105I Pension benefit payment - Unfunded DB plans - I	(2 199)		(2 199)	(2 199)	(2 199)		(2 199)		(2 199)
60106D Contributions and benefit payments - OLTB plans - D	(1 457)		(1 457)	(1 457)	(1 457)		(1 457)		(1 457)
60106I Contributions and benefit payments - OLTB plans - I	(94)		(94)	(94)	(94)		(94)		(94)
SSCH PENSIONS COSTS	(3 749)	909	(2 841)	(2 841)	(2 841)		(2 841)		(2 841)
60114D Staff Training Costs - D	(804)		(804)	(804)	(804)	8	(796)		(796)
60114I Staff Training Costs - I	(1 097)		(1 097)	(1 097)	(1 097)	196	(902)		(902)
TPS TAX, TRAINING, PROFIT SHARING	(1 901)		(1 901)	(1 901)	(1 901)	204	(1 697)		(1 697)
68111D Operating provisions (OM) - DB and OLTB plans-D	(2 043)		(2 043)	(2 043)	(2 043)		(2 043)		(2 043)
68111I Operating provisions (OM) - DB and OLTB plans - I	(884)		(884)	(884)	(884)		(884)		(884)
78111D Release of pension provisions (OM) - DB and OLTB plans- D	1 457		1 457	1 457	1 457		1 457		1 457
78111I Release of pension provisions (OM) - DB and OLTB plans - I	2 316	(909)	1 408	1 408	1 408		1 408		1 408
NCPPE NET CHARGE TO PROVISIONS	845	(909)	(64)	(64)	(64)		(64)		(64)
PERSONNEL EXPENSES	(202 943)		(202 943)	(202 943)	(202 943)	411	(202 533)		(202 533)
60001 Hardware - Purchases for Selling	(2 293)		(2 293)	(2 293)	(2 293)	121	(2 172)		(2 172)
60003 Software - Purchases for Selling	(46 244)		(46 244)	(46 244)	(46 244)	28 532	(17 713)		(17 713)
60014 Variation of finished goods inventories	(426)		(426)	(426)	(426)	2 029	1 602		1 602
CACOGS Contra-account COGS						(2 029)	(2 029)		(2 029)
PURCHASE FOR SELLING AND ROYALTIES	(48 963)		(48 963)	(48 963)	(48 963)	28 652	(20 311)		(20 311)
Variation of Inventory									
60136D Subcontractors (Time & Material)-D	(251 787)		(251 787)	(251 787)	(251 787)	178 213	(73 574)		(73 574)
60136I Subcontractors (Time and Material) - I	(7 056)		(7 056)	(7 056)	(7 056)	7 095	39		39
60141D Subcontractors (Fixed Price)-D	(16 801)		(16 801)	(16 801)	(16 801)	5 705	(11 096)		(11 096)
60141I Subcontractors (Fixed Price) - I	(253)		(253)	(253)	(253)	177	(76)		(76)
60151D Outsourced Services - D	(31 577)		(31 577)	(31 577)	(31 577)	26 545	(5 032)		(5 032)
60151I Outsourced Services - I	(819)		(819)	(819)	(819)	110	(709)		(709)
60154D Global Recharges - D	(4 687)		(4 687)	(4 687)	(4 687)	4 687			
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(312 981)		(312 981)	(312 981)	(312 981)	222 533	(90 448)		(90 448)
60194D Other Real Estate Costs - D	(235)		(235)	(235)	(235)		(235)		(235)
60194I Other Real Estate Costs - I	(83)		(83)	(83)	(83)		(83)		(83)
PREMISES COSTS	(318)		(318)	(318)	(318)		(318)		(318)
60181D Maintenance Costs - D	(25 495)		(25 495)	(25 495)	(25 495)	966	(24 529)		(24 529)
60181I Maintenance Costs - I	(1 278)		(1 278)	(1 278)	(1 278)	(187)	(1 464)		(1 464)
60192D Other IT Related Costs - D	(5 843)		(5 843)	(5 843)	(5 843)	50	(5 793)		(5 793)
60192I Other IT Related Costs - I	(2 464)		(2 464)	(2 464)	(2 464)	2 725	260		260
60161D Rent- D	(7 761)		(7 761)	(7 761)	(7 761)	7 501	(260)		(260)
60161I Rent - I	3 503		3 503	3 503	3 503	(3 145)	358		358
60261 Reversal Rent (IFRS16)	774		774	774	774		774		774
60163D IT Equipment Lease- D	(389)		(389)	(389)	(389)	221	(168)		(168)
60163I IT Equipment Lease- I	(1)		(1)	(1)	(1)		(1)		(1)
60164D Software Licenses- D	(8 427)		(8 427)	(8 427)	(8 427)		(8 427)		(8 427)
60164I Software Licenses- I	(13)		(13)	(13)	(13)		(13)		(13)
MPR MEANS OF PRODUCTION	(47 394)		(47 394)	(47 394)	(47 394)	8 132	(39 263)		(39 263)
60171D Telecommunication Costs - D	(443)		(443)	(443)	(443)	202	(241)		(241)
60171I Telecommunication Costs - I	(32)		(32)	(32)	(32)		(32)		(32)
TELECOMMUNICATIONS	(475)		(475)	(475)	(475)	202	(272)		(272)
60131D Travelling Expenses - D	(2 608)		(2 608)	(2 608)	(2 608)	817	(1 791)		(1 791)
60131I Travelling Expenses - I	(1 186)		(1 186)	(1 186)	(1 186)	8	(1 178)		(1 178)
TRAVELLING EXPENSES	(3 794)		(3 794)	(3 794)	(3 794)	825	(2 968)		(2 968)
60196D Other Taxes and Similar Expenses - D	43		43	43	43		43		43
60196I Other Taxes and Similar Expenses - I	(3)		(3)	(3)	(3)		(3)		(3)
TAXES, OTHER THAN CORPORATE INCOME TAX	40		40	40	40		40		40
60198D NBV intang assets sold/written off - D	(28)		(28)	(28)	(28)		(28)		(28)
60199D NBV tang assets sold/written off - D	(1 150)	1 044	(106)	(106)	(106)		(106)		(106)

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70199D Sel. price from disp tang assets - D	1 317	(1 181)	136	136	136	(106)	30		30
GAINS AND LOSSES ON DISP OF T&I ASSETS	138	(137)	1	1	1	(106)	(105)		(105)
60167D Company Cars Leases-D	(1 437)		(1 437)	(1 437)	(1 437)		(1 437)		(1 437)
60167I Company Cars Leases-I	1 882		1 882	1 882	1 882		1 882		1 882
60168D Company Cars Costs related-D	(478)		(478)	(478)	(478)		(478)		(478)
60168I Company Cars Costs related-I	(201)		(201)	(201)	(201)		(201)		(201)
60191D Insurance Premiums (excl car related) - D	(57)		(57)	(57)	(57)	40	(16)		(16)
60191I Insurance Premiums (excl car related) - I	(146)		(146)	(146)	(146)	(61)	(207)		(207)
60195D Other External Expenses - D	1 906		1 906	1 906	1 906	970	2 876		2 876
60195I Other External Expenses - I	511		511	511	511	(530)	(19)		(19)
60205I Other External Income - I	3		3	3	3		3		3
60211D Staff recruitment fees - D	(140)		(140)	(140)	(140)		(140)		(140)
60211I Staff recruitment fees - I	(26)		(26)	(26)	(26)		(26)		(26)
60212 Auditors' Fees	(120)		(120)	(120)	(120)		(120)		(120)
70012 Capitalized Production	2 203		2 203	2 203	2 203		2 203		2 203
70231 Indirect IC Re invoicing (excluding Global Structure)	2 853		2 853	2 853	2 853	(4 064)	(1 211)		(1 211)
60213D Other Professional Fees - D	(662)		(662)	(662)	(662)	116	(546)		(546)
60213I Other Professional Fees - I	(905)		(905)	(905)	(905)	166	(739)		(739)
60201D Communication & Marketing costs - D	(565)		(565)	(565)	(565)	0	(564)		(564)
60201I Communication & Marketing costs - I	(254)		(254)	(254)	(254)		(254)		(254)
60193D Trade Receivables Written off - D	(21)		(21)	(21)	(21)		(21)		(21)
60300 Global Structure Recharge	(4 535)		(4 535)	(4 535)	(4 535)	4 528	(7)		(7)
OTHER OPERATING EXPENSES	(187)		(187)	(187)	(187)	1 165	978		978
68146D Tang Assets : Deprec & Impairment - D	(1 779)		(1 779)	(1 779)	(1 779)		(1 779)		(1 779)
68146I Tang Assets - Deprec & Impairment - I	(2)		(2)	(2)	(2)		(2)		(2)
68178 Transition costs Amort/Impairment	(12)		(12)	(12)	(12)		(12)		(12)
68148D Intangible assets - Amort & Impair - D	(1 124)		(1 124)	(1 124)	(1 124)		(1 124)		(1 124)
68150 Depreciations and impairment right of use	(761)		(761)	(761)	(761)		(761)		(761)
NET DEPRECIATION OF T&I ASSETS	(3 677)		(3 677)	(3 677)	(3 677)		(3 677)		(3 677)
78177D Release of allow on current operating assets - D	19		19	19	19		19		19
68177D Allowances for current operating assets - D	(34)		(34)	(34)	(34)		(34)		(34)
NET DEPRECIATION OF CURRENT ASSETS	(15)		(15)	(15)	(15)		(15)		(15)
78176D Rel.of provisions for loss & conteng. - D	206		206	206	206		206		206
68176D Provisions for loss & contingencies - D	(62)		(62)	(62)	(62)		(62)		(62)
78176I Rel of prov for losses & conteng - I	178		178	178	178		178		178
68176I Prov for losses & conteng - I	(210)		(210)	(210)	(210)		(210)		(210)
NET CHARGE TO PROVISIONS FOR L&C	112		112	112	112		112		112
6LEXPD Contra-account Direct						(120 931)	(120 931)		(120 931)
OPERATING EXPENSES	(417 513)	(137)	(417 650)	(417 650)	(417 650)	140 473	(277 177)		(277 177)
6LEXP Contra-account for operating inc&exp						(13 829)	(13 829)		(13 829)
OPERATING MARGIN	(37 117)	(137)	(37 254)	(37 254)	(37 254)		(37 254)		(37 254)
60321 NBV from disp of Part Int in Conso Cies	(27 419)		(27 419)	(27 419)	(27 419)		(27 419)	(19 609)	(47 028)
70321 Selling Price from Disp of Part Int in Conso Cies	57 000		57 000	57 000	57 000		57 000		57 000
CAPITAL G&L ON DISPOSAL OF ASSETS	29 581		29 581	29 581	29 581		29 581	(19 609)	9 972
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS									
6LEXC Extraordinary contra account						(1 098)	(1 098)		(1 098)
78331 Release of oper income related prov	5 210		5 210	5 210	5 210		5 210		5 210
68334 Other oper income related expenses	(16 397)		(16 397)	(16 397)	(16 397)	1 098	(15 299)		(15 299)
68335 Operating provisions (OOI) - DB and OLTB plans	(432)		(432)	(432)	(432)		(432)		(432)
78335 Release of pension provisions (OOI) - DB and OLTB plans	1 221		1 221	1 221	1 221		1 221		1 221
NET PROFIT(CHARGE)	(10 399)		(10 399)	(10 399)	(10 399)		(10 399)		(10 399)
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES	19 182		19 182	19 182	19 182		19 182	(19 609)	(427)
OPERATING INCOME	(17 935)	(137)	(18 072)	(18 072)	(18 072)		(18 072)	(19 609)	(37 681)
60251 Group Overhead - Brand Name Atos Origin	(2 738)		(2 738)	(2 738)	(2 738)	2 738			
60252 Group Overhead - Structure Costs & GSA	(1 565)		(1 565)	(1 565)	(1 565)	1 565			
6LGOVH Group Overhead - Interco Contra Acc						(4 302)	(4 302)		(4 302)
AGT ALLOCATION OF GSA AND TM FEES	(4 302)		(4 302)	(4 302)	(4 302)		(4 302)		(4 302)
60361 Offshore netting billing	(12 741)		(12 741)	(12 741)	(12 741)		(12 741)		(12 741)
ONB OFFSHORE NETTING BILLING	(12 741)		(12 741)	(12 741)	(12 741)		(12 741)		(12 741)
60403 Inter. exp/Bank overdraft - Cash Pooling	(79)		(79)	(79)	(79)		(79)		(79)
70403 Int income on Cash at Bank-Cash Pooling	787		787	787	787		787		787
60404 Interest exp on Bank Overdraft-Other	(132)		(132)	(132)	(132)		(132)		(132)
60411 Financial interests on lease liability Real estate	(37)		(37)	(37)	(37)		(37)		(37)
GCFD GROSS COST OF FINANCIAL DEBT	539		539	539	539		539		539
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	539		539	539	539		539		539
79466 Fin expected return on plan ass(Pension)	2 338		2 338	2 338	2 338		2 338		2 338
Other financial income	2 338		2 338	2 338	2 338		2 338		2 338
60405 Other Interest Expenses	(163)		(163)	(163)	(163)		(163)		(163)
60467 Other Financial Expenses	0		0	0	0		0		0
69466 Fin provision for interest cost(Pension)	(3 187)		(3 187)	(3 187)	(3 187)		(3 187)		(3 187)
Other financial expense	(3 350)		(3 350)	(3 350)	(3 350)		(3 350)		(3 350)
70423 Other foreign exchange Gains	14 088		14 088	14 088	14 088		14 088		14 088
60423 Other foreign exchange Losses	(14 156)		(14 156)	(14 156)	(14 156)		(14 156)		(14 156)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	(68)		(68)	(68)	(68)		(68)		(68)

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60442 Discounting expenses on provision	(236)		(236)	(236)	(236)		(236)		(236)
DFEX DISCOUNTING FINANCIAL EXPENSES	(236)		(236)	(236)	(236)		(236)		(236)
OTHER FINANCIAL INCOME AND EXPENSES	(1 315)		(1 315)	(1 315)	(1 315)		(1 315)		(1 315)
6LFIN Contra-account : Financial operations									
NET FINANCIAL INCOME	(776)		(776)	(776)	(776)		(776)		(776)
INCOME BEFORE TAX	(35 754)	(137)	(35 891)	(35 891)	(35 891)		(35 891)	(19 609)	(55 500)
DISCONTINUED OPERATIONS									
CURRENT TAXES									
60911 Deferred tax	22 611		22 611	22 611	22 611		22 611		22 611
DEFERRED TAXES	22 611		22 611	22 611	22 611		22 611		22 611
TAX EXPENSES	22 611		22 611	22 611	22 611		22 611		22 611
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(13 143)	(137)	(13 280)	(13 280)	(13 280)		(13 280)	(19 609)	(32 889)
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(13 143)	(137)	(13 280)	(13 280)	(13 280)		(13 280)	(19 609)	(32 889)

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11020 Purchased Goodwill	583		583	583	583		583		583
A11000 GOODWILL - NET	583		583	583	583		583		583
12120 Internally developped software	9 543		9 543	9 543	9 543		9 543		9 543
12130 Software & Licenses	3 956		3 956	3 956	3 956		3 956		3 956
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	13 500		13 500	13 500	13 500		13 500		13 500
12820 Amort of Internally developed software	(6 349)		(6 349)	(6 349)	(6 349)		(6 349)		(6 349)
12830 Amortization of Software & Licenses	(3 613)		(3 613)	(3 613)	(3 613)		(3 613)		(3 613)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(9 962)		(9 962)	(9 962)	(9 962)		(9 962)		(9 962)
A12000 INTANGIBLE ASSETS	3 538		3 538	3 538	3 538		3 538		3 538
13113 Fitting and Fixtures	91		91	91	91		91		91
13115 Hardware	14 510	1 044	15 554	15 554	15 554		15 554		15 554
13116 Furniture and equipment	525		525	525	525		525		525
13117 Other Tangible Assets	278		278	278	278		278		278
13151 Right of use real estate	2 581		2 581	2 581	2 581		2 581		2 581
13130 Tangible Assets in Progress	0		0	0	0		0		0
A13100 TANGIBLE ASSETS - GROSS	17 985	1 044	19 029	19 029	19 029		19 029		19 029
13813 Depreciation of Fitting & Fixtures	(58)		(58)	(58)	(58)		(58)		(58)
13815 Depreciation of Hardware	(10 012)		(10 012)	(10 012)	(10 012)		(10 012)		(10 012)
13816 Deprec of Furniture & equipment	(480)		(480)	(480)	(480)		(480)		(480)
13817 Depreciation of other tangible assets	(207)		(207)	(207)	(207)		(207)		(207)
13851 Depreciation right of use real estate	(707)		(707)	(707)	(707)		(707)		(707)
A13800 TANGIBLE ASSETS - DEPRE	(11 464)		(11 464)	(11 464)	(11 464)		(11 464)		(11 464)
13L Link acct for internal sales		(1 181)	(1 181)	(1 181)	(1 181)		(1 181)		(1 181)
A13000 TANGIBLE FIXED ASSETS - NET	6 521	(137)	6 384	6 384	6 384		6 384		6 384
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	58 300		58 300	58 300	58 300	(58 300)			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	58 300		58 300	58 300	58 300	(58 300)			
15121 Loans	8		8	8	8		8		8
15123 Deposits & Sureties paid	19		19	19	19		19		19
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	26		26	26	26		26		26
A15000 NON-CURRENT FINANCIAL ASSETS	58 326		58 326	58 326	58 326	(58 300)	26		26
15L Link acct for invest elim - mother's cie						58 300	58 300		58 300
15LP Link acct for investment elim-affiliates						(79 839)	(79 839)		(79 839)
15TOT LINK ACCT FOR INVESTMT ELIMINATION						(21 539)	(21 539)		(21 539)
16010 Deferred Tax - Temporary Differences	100 753		100 753	100 753	100 753		100 753		100 753
16020 Deferred Tax - Loss Carry Forward	58 216		58 216	58 216	58 216		58 216		58 216
16910 Unrecognised Deferred Tax - Temporary Differences		(107 298)	(107 298)	(107 298)	(107 298)		(107 298)		(107 298)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(26 509)	(26 509)	(26 509)	(26 509)		(26 509)		(26 509)
A16000 DEFERRED TAX ASSETS	158 969	(133 807)	25 162	25 162	25 162		25 162		25 162
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
18030 Pension net asset - Funded DB plans	76 182	(76 182)	0	0	0		0		0
A18000 OTHER NON CURRENT ASSETS	76 182	(76 182)	0	0	0		0		0
A10000 NON CURRENT ASSETS	304 118	(210 126)	93 993	93 993	93 993	(79 839)	14 153		14 153
21110 Work-in-Progress (Goods and services)	50 591	(25 178)	25 414	25 414	25 414	(872)	24 541		24 541
21120 Transition costs	278		278	278	278		278		278
21130 Trade Receivables	98 329		98 329	98 329	98 329	(15 189)	83 141		83 141
21140 Trade Receiv - Invoices to be issued	1 150		1 150	1 150	1 150	(474)	677		677
21930 Allowance on trade reveivables	(83)		(83)	(83)	(83)		(83)		(83)
A21000 TRADE RECEIVABLES - NET	150 265	(25 178)	125 088	125 088	125 088	(16 535)	108 553		108 553
22010 Income Tax-Rec Reimburs Tax Credits	42		42	42	42		42		42
A22000 CURRENT TAX ASSETS	42		42	42	42		42		42
23020 Invent-HW & SW for Selling & oth invent	1 507		1 507	1 507	1 507		1 507		1 507
23920 Allow/Invent-HW & SW for Selling & oth invent	(145)		(145)	(145)	(145)		(145)		(145)
A23020 INVENTORIES - NET	1 362		1 362	1 362	1 362		1 362		1 362
23131 Advance payment	2 913		2 913	2 913	2 913		2 913		2 913
23132 State - VAT Receivables	25		25	25	25		25		25
23133 Other Receivables & Current Assets	(438)		(438)	(438)	(438)	(770)	(1 208)		(1 208)
23138 Prepaid Expenses	11 312		11 312	11 312	11 312	(830)	10 482		10 482
A23030 OTHER RECEIVABLES - NET	13 813		13 813	13 813	13 813	(1 601)	12 212		12 212

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
A23000 OTHER CURRENT ASSETS	15 175		15 175	15 175	15 175	(1 601)	13 574		13 574
24010 Cash Flow Hedge foreign exch deriv	18		18	18	18		18		18
A24000 CURRENT FINANCIAL INSTRUMENTS	18		18	18	18		18		18
A25000 SHORT TERM FINANCIAL ASSETS									
26011 Intercompany current accounts assets	20 679		20 679	20 679	20 679	(20 679)			
26012 Cash at Bank and in Hand	3 237		3 237	3 237	3 237		3 237		3 237
A26000 CASH AND CASH EQUIVALENT	23 916		23 916	23 916	23 916	(20 679)	3 237		3 237
27L Link acct for DEBT_long term						12 945	12 945		12 945
272L Link acct for BFR_short term						(40 616)	(40 616)		(40 616)
27TOT LINK ACCT FOR SHORT AND LONG TERM						(27 671)	(27 671)		(27 671)
A20000 CURRENT ASSETS	189 416	(25 178)	164 238	164 238	164 238	(66 486)	97 752		97 752
A00000 TOTAL ASSETS	493 534	(235 303)	258 231	258 231	258 231	(146 325)	111 905		111 905
31110 Share Capital	32		32	32	32	(32)			
31210 Additional Paid in Capital	79 810		79 810	79 810	79 810	(79 810)			
31350 Retained Earnings	117 482	(133 807)	(16 325)	(16 325)	(16 325)	16 325			
3130G Consolidated Reserves						(16 322)	(16 322)	19 609	3 287
31370 Hedging Reserves (CF hedge) Foreign exch	(2)		(2)	(2)	(2)	2			
3137G Hedg Reserv (CF hedge) Foreign exch-GP						(2)	(2)		(2)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	(5 623)		(5 623)	(5 623)	(5 623)	5 623			
3136G Actuarial gains / losses in OCI - DB plans, GP						(5 623)	(5 623)		(5 623)
31510 Net Income For The Period	(13 143)	(137)	(13 280)	(13 280)	(13 280)	13 280			
3151G Net Income - Group part						(13 280)	(13 280)	(19 609)	(32 889)
L31000 SHAREHOLDER'S EQUITY	178 556	(133 944)	44 612	44 612	44 612	(79 839)	(35 227)		(35 227)
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	178 556	(133 944)	44 612	44 612	44 612	(79 839)	(35 227)		(35 227)
41010 Pension net liability - Funded DB plans	177	(177)	0	0	0		0		0
41020 Pension net liability - Unfunded DB plans	103 296	(76 182)	27 115	27 115	27 115		27 115		27 115
41030 Pension net liability - OLTB plans	3 455	177	3 632	3 632	3 632		3 632		3 632
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	106 928	(76 182)	30 746	30 746	30 746		30 746		30 746
42010 Provisions for losses and contingencies - Non-current	580		580	580	580		580		580
L42000 NON CURRENT PROVISIONS	580		580	580	580		580		580
L43000 LONG TERM BORROWINGS									
L44000 DEFERRED TAX LIABILITIES									
L45000 NON CURRENT FINANCIAL INSTRUMENTS									
47011 Lease liability Real estate - Non-current	1 899		1 899	1 899	1 899		1 899		1 899
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	1 899		1 899	1 899	1 899		1 899		1 899
L46000 OTHER NON CURRENT LIABILITIES									
L40000 NON CURRENT LIABILITIES	109 406	(76 182)	33 225	33 225	33 225		33 225		33 225
51010 Trade Payables	70 611		70 611	70 611	70 611	(54 397)	16 214		16 214
51020 Trade Payables - Invoice not yet received	22 239		22 239	22 239	22 239	(4 211)	18 028		18 028
L51000 TRADE PAYABLES AND NOTE PAYABLE	92 850		92 850	92 850	92 850	(58 609)	34 242		34 242
L52000 CURRENT TAX									
L53000 CURRENT FINANCIAL INSTRUMENTS									
54030 Intercompany cur acct liabilities	7 735		7 735	7 735	7 735	(7 735)			
54040 Overdraft & Cash Facilities	4 627		4 627	4 627	4 627		4 627		4 627
54060 Accrued Interest on Bank Overdraft	79		79	79	79		79		79
L54000 CURRENT PORTION OF BORROWINGS	12 441		12 441	12 441	12 441	(7 735)	4 706		4 706

2A04_010S - BALANCE SHEET BY LEVEL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
L57000 Accrued interests ? lease									
55010 Installments & Adv received from Debtors	30 362	(25 178)	5 185	5 185	5 185		5 185		5 185
55020 Trade Receivables-credit notes	10 040		10 040	10 040	10 040	(19)	10 021		10 021
55030 Employee Payables & Accrued Expenses	17 174		17 174	17 174	17 174		17 174		17 174
55035 Employee Payables - Bonus score card	2 381		2 381	2 381	2 381		2 381		2 381
55040 Social Charges, Welfare Liabilities	92		92	92	92		92		92
55050 State - VAT Payable	8 031		8 031	8 031	8 031		8 031		8 031
55070 Payab on acquis tang & intang assets - C	16		16	16	16		16		16
55100 Other Current Liabilities	3 818		3 818	3 818	3 818		3 818		3 818
55110 Deferred Income	28 365		28 365	28 365	28 365	(124)	28 241		28 241
L55000 OTHER CURRENT LIABILITIES	100 281	(25 178)	75 103	75 103	75 103	(143)	74 960		74 960
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	205 571	(25 178)	180 394	180 394	180 394	(66 486)	113 908		113 908
L00000 TOTAL LIABILITIES	493 534	(235 303)	258 231	258 231	258 231	(146 325)	111 905		111 905
ASSETS - LIABILITIES	0		0	0	0		0		0

2A04_005S_INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	CLO
11020 Purchased Goodwill		583										583
A11000 GOODWILL - NET		583										583
12120 Internally developed software	0	7 853				1 690						9 543
12130 Software & Licenses	0	3 953				35	(52)			21		3 956
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	11 806				1 725	(52)			21		13 500
12820 Amort of Internally developed software	0	(5 422)				(927)						(6 349)
12830 Amortization of Software & Licenses	0	(3 440)				(197)	24					(3 613)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(8 862)				(1 124)	24					(9 962)
12910 Imp on Int assets with indef useful life	0	0										
A12900 SUB TOTAL INTANG ASSETS - IMPAIR	0	0										
A12000 INTANGIBLE ASSETS	0	2 944				601	(28)			21		3 538
13113 Fitting and Fixtures		54				36						91
13115 Hardware	0	12 062				3 014	(1 581)			1 015		14 510
13116 Furniture and equipment		510				18	(2)					525
13117 Other Tangible Assets		206				13	0			60		278
13151 Right of use real estate	0	6 436				2 635	(54)				(6 436)	2 581
13130 Tangible Assets in Progress	0	1 108				(12)				(1 096)		0
A13100 TANGIBLE ASSETS - GROSS	0	20 376				5 703	(1 638)			(21)	(6 436)	17 985
13813 Depreciation of Fitting & Fixtures	0	(46)				(12)						(58)
13815 Depreciation of Hardware	0	(8 741)				(1 701)	431					(10 012)
13816 Deprec of Furniture & equipment		(439)				(43)	2					(480)
13817 Depreciation of other tangible assets	0	(183)				(25)	0					(207)
13851 Depreciation right of use real estate		(3 959)				(761)	54				3 959	(707)
A13800 TANGIBLE ASSETS - DEPRE	0	(13 367)				(2 542)	487				3 959	(11 464)
A13000 TANGIBLE FIXED ASSETS - NET	0	7 009				3 161	(1 150)			(21)	(2 477)	6 521
15111 Part Interests in Conso Cies & Assoc		85 719					(27 419)					58 300
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		85 719					(27 419)					58 300
15121 Loans	0	6				2	(1)					8
15123 Deposits & Sureties paid						19						19
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	6				21	(1)					26
A15000 NON-CURRENT FINANCIAL ASSETS	0	85 725				21	(27 420)					58 326
16010 Deferred Tax - Temporary Differences	0	107 101					(9 096)		2 747			100 753
16020 Deferred Tax - Loss Carry Forward		26 509				31 707						58 216
A16000 DEFERRED TAX ASSETS	0	133 610				31 707	(9 096)		2 747			158 969
18030 Pension net asset - Funded DB plans	0	73 642				3 182	(1 752)		703	527	(120)	76 182
A18000 OTHER NON CURRENT ASSETS	0	73 642				3 182	(1 752)		703	527	(120)	76 182
A10000 NON CURRENT ASSETS	0	303 514				38 671	(39 447)		3 450	527	(2 597)	304 118
21110 Work-in-Progress (Goods and services)		46 973			3 618							50 591
21120 Transition costs	0	1 089				45	(12)			0	(844)	278
21130 Trade Receivables		73 175			25 154							98 329
21140 Trade Receiv - Invoices to be issued		13 080			(11 929)							1 150
21930 Allowance on trade reveivables		(68)				(34)	19					(83)
A21000 TRADE RECEIVABLES - NET	0	134 248			16 843	11	7			0	(844)	150 265
22010 Income Tax-Rec Reimburs Tax Credits					42							42
A22000 CURRENT TAX ASSETS					42							42
23020 Invent-HW & SW for Selling & oth invent		1 436			71							1 507
23920 Allow/Invent-HW & SW for Selling & oth invent	0	(145)										(145)
A23020 INVENTORIES - NET		1 291			71							1 362
23131 Advance payment		1 487			1 426							2 913
23132 State - VAT Receivables		69			(44)							25
23133 Other Receivables & Current Assets		3 417			(3 807)					(47)		(438)
23138 Prepaid Expenses		12 921			(1 608)							11 312
A23030 OTHER RECEIVABLES - NET		17 893			(4 033)					(47)		13 813
A23000 OTHER CURRENT ASSETS	0	19 184			(3 963)					(47)		15 175
24010 Cash Flow Hedge foreign exch deriv		2 724							(2 706)			18
A24000 CURRENT FINANCIAL INSTRUMENTS		2 724							(2 706)			18
26011 Intercompany current accounts assets		3 375			17 304							20 679
26012 Cash at Bank and in Hand		109 973			(106 736)							3 237
A26000 CASH AND CASH EQUIVALENT		113 348			(89 431)							23 916
A20000 CURRENT ASSETS	0	269 504			(76 509)	11	7		(2 706)	(47)	(844)	189 416
A00000 TOTAL ASSETS	0	573 018			(76 509)	38 682	(39 439)		744	480	(3 442)	493 534
31110 Share Capital		32										32
31210 Additional Paid in Capital	0	67 375								13 377	(942)	79 810
31340 Other Reserves	0	0										
31350 Retained Earnings		35 389	95 475							(13 377)	(5)	117 482
31370 Hedging Reserves (CF hedge) Foreign exch	0	1 783							(1 785)			(2)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB		(1 354)							(4 270)			(5 623)
31510 Net Income For The Period		95 475	(95 475)	(13 143)								(13 143)
L31000 SHAREHOLDER'S EQUITY	0	198 701		(13 143)					(6 055)		(947)	178 556
L30000 TOTAL SHAREHOLDER'S EQUITY	0	198 701		(13 143)					(6 055)		(947)	178 556
41010 Pension net liability - Funded DB plans	0	965				432	(18)	(1 203)				177
41020 Pension net liability - Unfunded DB plans	0	92 880				5 224		(2 199)	6 910	480		103 296
41030 Pension net liability - OLTB plans	0	4 139				890	(23)	(1 551)				3 455

2A04_005S_INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	CLO
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS		97 985				6 546	(41)	(4 952)	6 910	480		106 928
42010 Provisions for losses and contingencies - Non-current		5 666				508	(2 656)	(2 938)				580
L42000 NON CURRENT PROVISIONS		5 666				508	(2 656)	(2 938)				580
47011 Lease liability Real estate - Non-current		2 495				2 635	(736)				(2 495)	1 899
L47000 NON CURRENT LEASE Liability		2 495				2 635	(736)				(2 495)	1 899
46010 Payables on acquis. conso cies & assoc-NC		87					(87)					
L46000 OTHER NON CURRENT LIABILITIES		87					(87)					
L40000 NON CURRENT LIABILITIES		106 232				9 689	(3 520)	(7 890)	6 910	480	(2 495)	109 406
51010 Trade Payables		76 841			(6 230)							70 611
51020 Trade Payables - Invoice not yet received		41 963			(19 724)							22 239
L51000 TRADE PAYABLES AND NOTE PAYABLE		118 804			(25 954)							92 850
53010 CF Hedge foreign exch derivatives		111							(111)			
L53000 CURRENT FINANCIAL INSTRUMENTS		111							(111)			
54030 Intercompany cur acct liabilities		33 061			(25 327)							7 735
54040 Overdraft & Cash Facilities					4 627							4 627
54060 Accrued Interest on Bank Overdraft					79							79
54070 Current portion of LT borrowings	0	8 598				2 706	(11 304)					
54080 Accrued Interests on LT Borrowing	0	0										
L54000 CURRENT PORTION OF BORROWINGS	0	41 659			(20 621)	2 706	(11 304)					12 441
55010 Installments & Adv received from Debtors		28 956			1 406							30 362
55020 Trade Receivables-credit notes		9 805			235							10 040
55030 Employee Payables & Accrued Expenses		16 891			283							17 174
55035 Employee Payables - Bonus score card		1 295			1 087							2 381
55040 Social Charges, Welfare Liabilities		(2 075)			2 167							92
55050 State - VAT Payable		15 922			(7 891)							8 031
55070 Payab on acquis tang & intang assets - C		734			(718)							16
55100 Other Current Liabilities		3 058			760							3 818
55110 Deferred Income		32 924			(4 560)							28 365
L55000 OTHER CURRENT LIABILITIES		107 511			(7 230)							100 281
L50000 CURRENT LIABILITIES	0	268 085			(53 805)	2 706	(11 304)		(111)			205 571
L00000 TOTAL LIABILITIES	0	573 018		(13 143)	(53 805)	12 395	(14 824)	(7 890)	744	480	(3 442)	493 534
ASSETS - LIABILITIES	0	0		13 143	(22 704)	26 287	(24 615)	7 890	0	0	0	0

2A04_005S_ECT - BALANCE SHEET BY FLOW - ENTITY
CURRENCY TOTAL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	CLO
11020 Purchased Goodwill		583										583
A11000 GOODWILL - NET		583										583
12120 Internally developed software	0	7 853				1 690						9 543
12130 Software & Licenses	0	3 953				35	(52)			21		3 956
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	11 806				1 725	(52)			21		13 500
12820 Amort of Internally developed software	0	(5 422)				(927)						(6 349)
12830 Amortization of Software & Licenses	0	(3 440)				(197)	24					(3 613)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(8 862)				(1 124)	24					(9 962)
12910 Imp on Int assets with indef useful life	0	0										
A12900 SUB TOTAL INTANG ASSETS - IMPAIR	0	0										
A12000 INTANGIBLE ASSETS	0	2 944				601	(28)			21		3 538
13113 Fitting and Fixtures		54				36						91
13115 Hardware	0	12 062				3 014	(537)			1 015		15 554
13116 Furniture and equipment		510				18	(2)					525
13117 Other Tangible Assets		206				13	0			60		278
13151 Right of use real estate	0	6 436				2 635	(54)				(6 436)	2 581
13130 Tangible Assets in Progress	0	1 108				(12)				(1 096)		0
A13100 TANGIBLE ASSETS - GROSS	0	20 376				5 703	(594)			(21)	(6 436)	19 029
13813 Depreciation of Fitting & Fixtures	0	(46)				(12)						(58)
13815 Depreciation of Hardware	0	(8 741)				(1 701)	431					(10 012)
13816 Deprec of Furniture & equipment		(439)				(43)	2					(480)
13817 Depreciation of other tangible assets	0	(183)				(25)	0					(207)
13851 Depreciation right of use real estate		(3 959)				(761)	54				3 959	(707)
A13800 TANGIBLE ASSETS - DEPRE	0	(13 367)				(2 542)	487				3 959	(11 464)
13L Link acct for internal sales						(1 181)						(1 181)
A13000 TANGIBLE FIXED ASSETS - NET	0	7 009				1 980	(106)			(21)	(2 477)	6 384
A14000 INVESTMENT IN ASSOCIATES - NET												
15111 Part Interests in Conso Cies & Assoc		85 719					(27 419)					58 300
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET		85 719					(27 419)					58 300
15121 Loans	0	6				2	(1)					8
15123 Deposits & Sureties paid						19						19
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	6				21	(1)					26
A15000 NON-CURRENT FINANCIAL ASSETS	0	85 725				21	(27 420)					58 326
15TOT LINK ACCT FOR INVESTMT ELIMINATION												
16010 Deferred Tax - Temporary Differences	0	107 101					(9 096)		2 747			100 753
16020 Deferred Tax - Loss Carry Forward		26 509				31 707						58 216
16910 Unrecognised Deferred Tax - Temporary Differences		(107 298)										(107 298)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(26 509)										(26 509)
A16000 DEFERRED TAX ASSETS	0	(197)				31 707	(9 096)		2 747			25 162
A17000 NON CURRENT FINANCIAL INSTRUMENTS												
18030 Pension net asset - Funded DB plans	0					0						0
A18000 OTHER NON CURRENT ASSETS	0					0						0
A10000 NON CURRENT ASSETS	0	96 064				34 309	(36 651)		2 747	0	(2 477)	93 993
21110 Work-in-Progress (Goods and services)		30 955			(5 541)							25 414
21120 Transition costs	0	1 089				45	(12)			0	(844)	278
21130 Trade Receivables		73 175			25 154							98 329
21140 Trade Receiv - Invoices to be issued		13 080			(11 929)							1 150
21930 Allowance on trade reveivables		(68)				(34)	19					(83)
A21000 TRADE RECEIVABLES - NET	0	118 230			7 684	11	7			0	(844)	125 088
22010 Income Tax-Rec Reimburs Tax Credits					42							42
A22000 CURRENT TAX ASSETS					42							42
23020 Invent-HW & SW for Selling & oth invent		1 436			71							1 507
23920 Allow/Invent-HW & SW for Selling & oth invent	0	(145)										(145)
A23020 INVENTORIES - NET		1 291			71							1 362
23131 Advance payment		1 487			1 426							2 913
23132 State - VAT Receivables		69			(44)							25
23133 Other Receivables & Current Assets		3 417			(3 807)						(47)	(438)
23138 Prepaid Expenses		12 921			(1 608)							11 312
A23030 OTHER RECEIVABLES - NET		17 893			(4 033)					(47)		13 813
A23000 OTHER CURRENT ASSETS	0	19 184			(3 963)					(47)		15 175
24010 Cash Flow Hedge foreign exch deriv		2 724							(2 706)			18
A24000 CURRENT FINANCIAL INSTRUMENTS		2 724							(2 706)			18
A25000 SHORT TERM FINANCIAL ASSETS												
26011 Intercompany current accounts assets		3 375			17 304							20 679
26012 Cash at Bank and in Hand		109 973			(106 736)							3 237
A26000 CASH AND CASH EQUIVALENT		113 348			(89 431)							23 916
27TOT LINK ACCT FOR SHORT AND LONG TERM												
A20000 CURRENT ASSETS	0	253 486			(85 669)	11	7		(2 706)	(47)	(844)	164 238
A00000 TOTAL ASSETS	0	349 551			(85 669)	34 320	(36 643)		41	(47)	(3 322)	258 231
31110 Share Capital		32										32
31210 Additional Paid in Capital	0	67 375								13 377	(942)	79 810
31340 Other Reserves	0	0										
31350 Retained Earnings		35 389	(38 332)							(13 377)	(5)	(16 325)
31370 Hedging Reserves (CF hedge) Foreign exch	0	1 783							(1 785)			(2)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB		(1 354)							(4 270)			(5 623)
31510 Net Income For The Period		(38 332)	38 332	(13 280)								(13 280)
L31000 SHAREHOLDER'S EQUITY	0	64 894		(13 280)					(6 055)		(947)	44 612
L32000 MINORITY INTEREST												

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

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	CLO
L30000 TOTAL SHAREHOLDER'S EQUITY	0	64 894		(13 280)					(6 055)		(947)	44 612
41010 Pension net liability - Funded DB plans	0	0				0	0					0
41020 Pension net liability - Unfunded DB plans	0	19 238				5 224	(2 338)	(1 290)	6 207	(47)	120	27 115
41030 Pension net liability - OLTB plans	0	5 105				1 322	(41)	(2 753)				3 632
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS		24 343				6 546	(2 380)	(4 043)	6 207	(47)	120	30 746
42010 Provisions for losses and contingencies - Non-current		5 666				508	(2 656)	(2 938)				580
L42000 NON CURRENT PROVISIONS		5 666				508	(2 656)	(2 938)				580
L43000 LONG TERM BORROWINGS												
L44000 DEFERRED TAX LIABILITIES												
L45000 NON CURRENT FINANCIAL INSTRUMENTS												
46010 Payables on acquis. conso cies & assoc-NC		87					(87)					
L46000 OTHER NON CURRENT LIABILITIES		87					(87)					
47011 Lease liability Real estate - Non-current		2 495				2 635	(736)				(2 495)	1 899
47012 Lease liability IT equipment - Non-current												
47013 Lease liability Company cars - Non-current												
47010 Lease liability Others - Non-current												
L47000 NON CURRENT LEASE Liability		2 495				2 635	(736)				(2 495)	1 899
L40000 NON CURRENT LIABILITIES		32 590				9 689	(5 858)	(6 981)	6 207	(47)	(2 374)	33 225
51010 Trade Payables		76 832			(6 221)							70 611
51020 Trade Payables - Invoice not yet received		41 963			(19 724)							22 239
L51000 TRADE PAYABLES AND NOTE PAYABLE		118 795			(25 945)							92 850
L52000 CURRENT TAX												
53010 CF Hedge foreign exch derivatives		111							(111)			
L53000 CURRENT FINANCIAL INSTRUMENTS		111							(111)			
54030 Intercompany cur acct liabilities		33 061			(25 327)							7 735
54040 Overdraft & Cash Facilities					4 627							4 627
54060 Accrued Interest on Bank Overdraft					79							79
54070 Current portion of LT borrowings	0	8 598				2 706	(11 304)					
54080 Accrued Interests on LT Borrowing	0	0										
L54000 CURRENT PORTION OF BORROWINGS	0	41 659			(20 621)	2 706	(11 304)					12 441
55010 Installments & Adv received from Debtors		12 938			(7 754)							5 185
55020 Trade Receivables-credit notes		9 805			235							10 040
55030 Employee Payables & Accrued Expenses		16 891			283							17 174
55035 Employee Payables - Bonus score card		1 295			1 087							2 381
55040 Social Charges, Welfare Liabilities		(2 075)			2 167							92
55050 State - VAT Payable		15 922			(7 891)							8 031
55070 Payab on acquis tang & intang assets - C		744			(727)							16
55100 Other Current Liabilities		3 058			760							3 818
55110 Deferred Income		32 924			(4 560)							28 365
L55000 OTHER CURRENT LIABILITIES		91 503			(16 400)							75 103
L57000 Accrued interests ? lease												
L58000 CURRENT PROVISIONS												
L57500 CURRENT LEASE Liability												
L50000 CURRENT LIABILITIES	0	252 067			(62 965)	2 706	(11 304)		(111)			180 394
L00000 TOTAL LIABILITIES	0	349 551		(13 280)	(62 965)	12 395	(17 162)	(6 981)	41	(47)	(3 322)	258 231
ASSETS - LIABILITIES	0	0		13 280	(22 704)	21 924	(19 481)	6 981	0	0	0	0

2A04_005S_CT - BALANCE SHEET BY FLOW - CONTRIBUTION
TOTAL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	SCO	CHA	CLO
11020 Purchased Goodwill		583												583
A11000 GOODWILL - NET		583												583
12120 Internally developed software	0	7 853				1 690								9 543
12130 Software & Licenses	0	3 953				35	(52)			21				3 956
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	0	11 806				1 725	(52)			21				13 500
12820 Amort of Internally developed software	0	(5 422)				(927)								(6 349)
12830 Amortization of Software & Licenses	0	(3 440)				(197)	24							(3 613)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	0	(8 862)				(1 124)	24							(9 962)
12910 Imp on Int assets with indef useful life	0	0												
A12900 SUB TOTAL INTANG ASSETS - IMPAIR	0	0												
A12000 INTANGIBLE ASSETS	0	2 944				601	(28)			21				3 538
13113 Fitting and Fixtures		54				36								91
13115 Hardware	0	12 062				3 014	(537)			1 015				15 554
13116 Furniture and equipment		510				18	(2)							525
13117 Other Tangible Assets		206				13	0			60				278
13151 Right of use real estate	0	6 436				2 635	(54)				(6 436)			2 581
13130 Tangible Assets in Progress	0	1 108				(12)				(1 096)				0
A13100 TANGIBLE ASSETS - GROSS	0	20 376				5 703	(594)			(21)	(6 436)			19 029
13813 Depreciation of Fitting & Fixtures	0	(46)				(12)								(58)
13815 Depreciation of Hardware	0	(8 741)				(1 701)	431							(10 012)
13816 Deprec of Furniture & equipment		(439)				(43)	2							(480)
13817 Depreciation of other tangible assets	0	(183)				(25)	0							(207)
13851 Depreciation right of use real estate		(3 959)				(761)	54				3 959			(707)
A13800 TANGIBLE ASSETS - DEPRE	0	(13 367)				(2 542)	487				3 959			(11 464)
13L Link acct for internal sales						(1 181)								(1 181)
A13000 TANGIBLE FIXED ASSETS - NET	0	7 009				1 980	(106)			(21)	(2 477)			6 384
A14000 INVESTMENT IN ASSOCIATES - NET														
15121 Loans	0	6				2	(1)							8
15123 Deposits & Sureties paid						19								19
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	0	6				21	(1)							26
A15000 NON-CURRENT FINANCIAL ASSETS	0	6				21	(1)							26
15L Link acct for invest elim - mother's cie		85 719											(27 419)	58 300
15LP Link acct for investment elim-affiliates	0	(73 628)								(7 153)	942			(79 839)
15TOT LINK ACCT FOR INVESTMT ELIMINATION	0	12 091								(7 153)	942		(27 419)	(21 539)
16010 Deferred Tax - Temporary Differences	0	107 101					(9 096)		2 747					100 753
16020 Deferred Tax - Loss Carry Forward		26 509				31 707								58 216
16910 Unrecognised Deferred Tax - Temporary Differences		(107 298)												(107 298)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(26 509)												(26 509)
A16000 DEFERRED TAX ASSETS	0	(197)				31 707	(9 096)		2 747					25 162
A17000 NON CURRENT FINANCIAL INSTRUMENTS														
18030 Pension net asset - Funded DB plans	0					0								0
A18000 OTHER NON CURRENT ASSETS	0					0								0
A10000 NON CURRENT ASSETS	0	22 436				34 309	(9 231)		2 747	(7 153)	(1 535)		(27 419)	14 153
21110 Work-in-Progress (Goods and services)		29 881			(5 340)									24 541
21120 Transition costs	0	1 089				45	(12)			0	(844)			278
21130 Trade Receivables		58 713			24 428								0	83 141
21140 Trade Receiv - Invoices to be issued		3 347			(2 670)								0	677
21930 Allowance on trade reveilables		(68)				(34)	19							(83)
A21000 TRADE RECEIVABLES - NET	0	92 961			16 418	11	7			0	(844)		0	108 553
22010 Income Tax-Rec Reimburs Tax Credits					42									42
A22000 CURRENT TAX ASSETS					42									42
23020 Invent-HW & SW for Selling & oth invent		1 436			71									1 507
23920 AllowInvent-HW & SW for Selling & oth invent	0	(145)												(145)
A23020 INVENTORIES - NET		1 291			71									1 362
23131 Advance payment		1 487			1 426									2 913
23132 State - VAT Receivables		69			(44)									25
23133 Other Receivables & Current Assets		414			(1 545)					(47)			(30)	(1 208)
23138 Prepaid Expenses		12 487			(2 005)									10 482
A23030 OTHER RECEIVABLES - NET		14 457			(2 168)					(47)			(30)	12 212
A23000 OTHER CURRENT ASSETS	0	15 748			(2 097)					(47)			(30)	13 574
24010 Cash Flow Hedge foreign exch deriv		2 724							(2 706)					18
A24000 CURRENT FINANCIAL INSTRUMENTS		2 724							(2 706)					18
A25000 SHORT TERM FINANCIAL ASSETS														
26012 Cash at Bank and in Hand		109 973			(106 736)									3 237
A26000 CASH AND CASH EQUIVALENT		109 973			(106 736)									3 237
27L Link acct for DEBT_long term		(29 686)			42 631								0	12 945
272L Link acct for BFR_short term		(35 000)			(5 631)								14	(40 616)
27TOT LINK ACCT FOR SHORT AND LONG TERM		(64 686)			37 000								14	(27 671)
A20000 CURRENT ASSETS	0	156 720			(55 373)	11	7		(2 706)	(47)	(844)		(16)	97 752
A00000 TOTAL ASSETS	0	179 157			(55 373)	34 320	(9 224)		41	(7 200)	(2 380)		(27 435)	111 905
3130G Consolidated Reserves	0	29 168	(38 332)							(7 153)	(5)	19 609		3 287
3137G Hedg Reserv (CF hedge) Foreign exch-GP	0	1 783							(1 785)					(2)
3136G Actuarial gains / losses in OCI - DB plans, GP		(1 354)							(4 270)					(5 623)
3151G Net Income - Group part		(38 332)	38 332	(32 889)										(32 889)
L31000 SHAREHOLDER'S EQUITY	0	(8 734)		(32 889)					(6 055)	(7 153)	(5)	19 609		(35 227)
L32000 MINORITY INTEREST														
L30000 TOTAL SHAREHOLDER'S EQUITY	0	(8 734)		(32 889)					(6 055)	(7 153)	(5)	19 609		(35 227)
41010 Pension net liability - Funded DB plans	0	0				0	0							0
41020 Pension net liability - Unfunded DB plans	0	19 238				5 224	(2 338)	(1 290)	6 207	(47)	120			27 115
41030 Pension net liability - OLTB plans	0	5 105				1 322	(41)	(2 753)						3 632
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS		24 343				6 546	(2 380)	(4 043)	6 207	(47)	120			30 746
42010 Provisions for losses and contingencies - Non-current		5 666				508	(2 656)	(2 938)						580
L42000 NON CURRENT PROVISIONS		5 666				508	(2 656)	(2 938)						580
L43000 LONG TERM BORROWINGS														
L44000 DEFERRED TAX LIABILITIES														
L45000 NON CURRENT FINANCIAL INSTRUMENTS														

2A04_005S_CT - BALANCE SHEET BY FLOW - CONTRIBUTION
TOTAL

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	ERR	OPE	APP	RES	MVT	INC	DEC	DECASH	DIS	REC	MER	SCO	CHA	CLO
46010 Payables on acquis. conso cles & assoc-NC		87					(87)							
L46000 OTHER NON CURRENT LIABILITIES		87					(87)							
47011 Lease liability Real estate - Non-current		2 495			(17 488)	2 635	(736)				(2 495)			1 899
L47000 NON CURRENT LEASE Liability		2 495			(3 744)	2 635	(736)				(2 495)			1 899
L40000 NON CURRENT LIABILITIES		32 590				9 689	(5 858)	(6 981)	6 207	(47)	(2 374)			33 225
51010 Trade Payables		33 735											(34)	16 214
51020 Trade Payables - Invoic not yet received		21 755											18	18 028
L51000 TRADE PAYABLES AND NOTE PAYABLE		55 490			(21 232)								(16)	34 242
L52000 CURRENT TAX														
53010 CF Hedge foreign exch derivatives		111							(111)					
L53000 CURRENT FINANCIAL INSTRUMENTS		111							(111)					
54040 Overdraft & Cash Facilities					4 627									4 627
54060 Accrued Interest on Bank Overdraft					79									79
54070 Current portion of LT borrowings	0	8 598				2 706	(11 304)							
54080 Accrued Interests on LT Borrowing	0												0	
L54000 CURRENT PORTION OF BORROWINGS	0	8 598			4 706	2 706	(11 304)						0	4 706
55010 Installments & Adv received from Debtors		12 938			(7 754)									5 185
55020 Trade Receivables-credit notes		9 805			215									10 021
55030 Employee Payables & Accrued Expenses		16 891			283									17 174
55035 Employee Payables - Bonus score card		1 295			1 087									2 381
55040 Social Charges, Welfare Liabilities		(2 075)			2 167									92
55050 State - VAT Payable		15 922			(7 891)									8 031
55070 Payab on acquis tang & intang assets - C		518			(502)									16
55100 Other Current Liabilities		3 058			760									3 818
55110 Deferred Income		32 750			(4 509)								0	28 241
L55000 OTHER CURRENT LIABILITIES		91 103			(16 143)								0	74 960
L57000 Accrued interests ? lease														
L58000 CURRENT PROVISIONS														
L57500 CURRENT LEASE Liability														
L50000 CURRENT LIABILITIES	0	155 301			(32 669)	2 706	(11 304)		(111)				(16)	113 908
L00000 TOTAL LIABILITIES	0	179 157		(32 889)	(32 669)	12 395	(17 162)	(6 981)	41	(7 200)	(2 380)	19 609	(16)	111 905
ASSETS - LIABILITIES	0	0		32 889	(22 704)	21 924	7 938	6 981	0	0	0	(19 609)	(27 419)	0

2A07_005S - SHAREHOLDERS EQUITY

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	ERR	OPE	APP	RES	DIS	REC	MER	SCO	CLO
Share Capital		32							32
Additional Paid in Capital	0	67 375				13 377	-942		79 810
Other Reserves	0	0							
Retained Earnings		35 389	95 475			-13 377	-5		117 482
Hedging Reserves (CF hedge) Foreign exch	0	1 783			-1 785				-2
Actuarial gains / losses in OCI - DB plans, excl OLTB		-1 354			-4 270				-5 623
Net Income For The Period		95 475	-95 475	-13 143					-13 143
Total Shareholder's Equity	0	198 701		-13 143	-6 055		-947		178 556
Other - Central team conso		-133 807		-137					-133 944
Total Restatements - Total Local		-133 807		-137					-133 944
Restated Shareholder's Equity	0	64 894		-13 280	-6 055		-947		44 612
Share Capital		32							32
Additional Paid in Capital	0	67 375				13 377	-942		79 810
Other Reserves	0	0							
Retained Earnings		35 389	-38 332			-13 377	-5		-16 325
Hedging Reserves (CF hedge) Foreign exch	0	1 783			-1 785				-2
Actuarial gains / losses in OCI - DB plans, excl OLTB		-1 354			-4 270				-5 623
Net Income For The Period		-38 332	38 332	-13 280					-13 280
Translated Shareholder's Equity	0	64 894		-13 280	-6 055		-947		44 612
Share Capital		32							32
Additional Paid in Capital	0	67 375				13 377	-942		79 810
Other Reserves	0	0							
Retained Earnings		35 389	-38 332			-13 377	-5		-16 325
Hedging Reserves (CF hedge) Foreign exch	0	1 783			-1 785				-2
Actuarial gains / losses in OCI - DB plans, excl OLTB		-1 354			-4 270				-5 623
Net Income For The Period		-38 332	38 332	-13 280					-13 280
Proportionnal Shareholder's Equity	0	64 894		-13 280	-6 055		-947		44 612
Elimination of investments	0	-73 628				-7 153	942		-79 839
Elimination of investments - E023 - Atos SA		-7							-7
Elimination of investments - E735 - Atos IT Solutions and Services GmbH - 525K	0	-73 621				-7 153	942		-79 832
Total Elim Shareholder's Equity	0	-73 628				-7 153	942		-79 839
Top Entries				-19 609				19 609	
Group Share	0	-8 734		-32 889	-6 055	-7 153	-5	19 609	-35 227
Consolidated Shareholder's Equity	0	-8 734		-32 889	-6 055	-7 153	-5	19 609	-35 227

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

				COMMENTS	[None]	COMMENTS	DIG_SUP	COMMENTS	BDSS	COMMENTS	TEC_SUP	COMMENTS	COC	CHECK
EB76_NA	78331	Restructuring Staff	EVENTS		96		96							
			EVENT1	Early Retirement	13	Early Retirement	13	Early Retirement						
			EVENT2	Early Retirement Plus	83	Early Retirement Plus	83							
		Specific transactions	EVENTS		5,114		3,808		1,306					
			EVENT6	DABAG	3,808	DABAG	3,808							
			EVENT7	Other Settlement	1,306	Other Settlement		Other Settlement	1,306					
		TOTAL OF NATURES	EVENTS		5,210		3,904		1,306					
EB76_NA	78331	[None]	[None]		5,210		3,904		1,306					0
EB76_NA	68334	Restructuring Staff	EVENTS		-10,692		-9,694		-938				-60	0
			EVENT11	Saturn	-7,318	Saturn	-7,092	Saturn	-226					0
			EVENT2	Alpha internal - timesheets	-2,874	Alpha internal - timesheets	-2,150	Alpha internal - timesheets	-664	Alpha internal - timesheets		Alpha internal - timesheets	-60	0
			EVENT3	Early Retirement Plus	-83	Early Retirement Plus	-83							0
			EVENT4	Alpha internal - bonus	-60	Alpha internal - bonus	-60			Alpha internal - bonus				
			EVENT5	Early Retirement	-13	Early Retirement	-13							
			EVENT16	Alpha internal - reskilling	-297	Alpha internal - reskilling	-297							
			EVENT17	Project Etoile	-48			Project Etoile	-48					0
		Specific transactions	EVENTS		-4,607		-3,121		-1,486					0
			EVENT11	Star/DD efforts	-58			Star/DD efforts	-58					0
			EVENT4	ATZ Aufstockung	-1,205	ATZ Aufstockung	-1,071	ATZ Aufstockung	-132	ATZ Aufstockung				0
			EVENT5	Other Settlement	-1,296			Other Settlement	-1,296					0
			EVENT6	DABAG	-1,670	DABAG	-1,670							
			EVENT7	Star ? Retention bonus	-60	Star ? Retention bonus	-60							
			EVENT8	SPARK - Retention bonus	-75	SPARK - Retention bonus	-75							
			EVENT11	Alpha ? external	-244	Alpha ? external	-244							
		TOTAL OF NATURES	EVENTS		-15,299		-12,815		-2,424				-60	0
EB76_NA	68334	[None]	[None]		-15,299		-12,815		-2,424				-60	0

BS07-ALLOW - Allowances on assets Comments

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

				COMMENTS	ERR	OPE	INC	DEC	CLO
EB76_NA	Allowance on trade reveivables	OBS	NEWACQ		0	-68	-15	19	-64
			NEVENT11	FEDSGE	0	-4		4	
			NEVENT14	CLUST_26	0	-49			-49
			NEVENT19	Other	0	-9		9	
			NEVENT20	Other ohne Zuordnung	0	-6	-15	6	-15
EB76_NA	21930	[A]	TOTAL		0	-68	-15	19	-64
Blocking Diff [A]+[B]-[C]		[None]	[None]		0.09	-68	-34	19	-83
						0.00	19.16	0.20	19.45
EB76_NA	Allow/Invent-HW & SW for Selling & oth invent	CURRENT	NEWACQ		0	-145			-145
			NEVENT1	Allowance on inventories (30%)	0	-145			-145
EB76_NA	23920	[B]	TOTAL		0	-145			-145
Blocking Diff [A]+[B]-[C]		[None]	[None]		0	-145			-145
					-0.03	0.08			0.05

ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

			COMMENTS	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	PROVNAT	RATIO_C
				ERR	OPE	INCOM	INCFI	INC	DECOM	DECOI	DEC	DECASHOM	DECASHOI	DECASH	CLO	CLO
EB76_NA	PROJECTS	NEVENT1			3,808					-2,267	-2,267		-1,541	-1,541		
EB76_NA	PROJECTS	NEVENT2			273		236	236							509	509
EB76_NA	PROJECTS	NEVENT3			10				-10		-10					
EB76_NA	PROJECTS	NEVENT4			82				-82		-82					
EB76_NA	PROJECTS	NEVENT5			1,306					-10	-10		-1,296	-1,296		
EB76_NA	REORG_OM	NEVENT1			91	272		272	-287		-287	-5		-5	71	71
EB76_NA	REORG_OI	NEVENT1			13								-13	-13		
EB76_NA	REORG_OI	NEVENT2			83								-83	-83		
TOTAL PROVISION (L & C) [A]					5,666	272	236	508	-379	-2,277	-2,656	-5	-2,932	-2,938	580	580

2A10_005S - NET DEBT

ST_AO.EB76 Eviden Germany GmbH newco from E735 - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-13 143	-137	-13 280	-13 280	-13 280	-	-19 609	-32 889
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	3 666		3 666	3 666	3 666	-	-	3 666
NDT1122 Net charge to operating provision	[None]	-942	909	-34	-34	-34	-	-	-34
NDT1123 Net charge to financial provision	[None]	1 084		1 084	1 084	1 084	-	-	1 084
NDT1124 Net charge to other operating provision	[None]	-5 998		-5 998	-5 998	-5 998	-	-	-5 998
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	-2 191	909	-1 282	-1 282	-1 282	-	-	-1 282
NDT1131 G/L on disposals of intangible assets	[None]	28		28	28	28	-	-	28
NDT1132 G/L on disposals of tangible assets	[None]	-167	137	-30	-30	-30	106	-	76
NDT1133 G/L on disposals of financial assets	[None]	-29 581		-29 581	-29 581	-29 581	-	19 609	-9 972
NDT1135 Link account	F_CF2		-1 181	-1 181	-1 181	-1 181	-	-	-1 181
NDT1130 G/L on disposals of fixed assets	F_CF2	-29 719	-1 044	-30 763	-30 763	-30 763	106	19 609	-11 048
NDT1150 Minority interests ans associates	[None]						-	-	-
NDT1160 Financial instrument	[None]	-		-	-	-	-	-	-
NDT1170 Financial interest	[None]	-412		-412	-412	-412	-	-	-412
NDT1175 Interest on lease Liability/Receivable	[None]	37		37	37	37	-	-	37
NDT1180 Tax charge (incl deferred taxes)	[None]	-22 611		-22 611	-22 611	-22 611	-	-	-22 611
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	-68 039	-272	-68 311	-68 311	-68 311	106	-	-68 205
NDT1210	F_CF1	-42		-42	-42	-42	-	-	-42
NDT1200 Taxes paid	F_CF1	-42		-42	-42	-42	-	-	-42
NDT1320 Change in current assets	F_CF2	-12 914	9 160	-3 755	-3 755	-3 755	-10 600	-	-14 355
NDT1340 Change in current liabilities	MVT	-32 467	-9 150	-41 617	-41 617	-41 617	4 744	-	-36 873
NDT1350 Link account	F_CF2						5 631	-	5 631
NDT1300 Change in working capital requirement	F_CF2	-45 381	10	-45 372	-45 372	-45 372	-225	-	-45 597
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-113 462	-263	-113 725	-113 725	-113 725	-119	-	-113 844
NDT2111 Purchase of intangible assets	INC	-1 725		-1 725	-1 725	-1 725	-	-	-1 725
NDT2112 Purchase of tangible assets	INC	-3 068		-3 068	-3 068	-3 068	-	-	-3 068
NDT2114 Amounts due on purchase of I/T assets	F_CF2	-718	-10	-727	-727	-727	225	-	-502
NDT2116 Right of use	INC	-2 635		-2 635	-2 635	-2 635	-	-	-2 635
NDT2117 Lease liability	INC	2 635		2 635	2 635	2 635	-	-	2 635
NDT2110 Purchase of intangible & tangible assets	[None]	-5 511	-10	-5 520	-5 520	-5 520	225	-	-5 295
NDT2122 Disposal of tangible assets	[None]	1 317	-1 181	136	136	136	-106	-	30
NDT2120 Proceeds from disposals of I/T assets	F_CF2	1 317	-1 181	136	136	136	-106	-	30
NDT2100 NET OPERATING INVESTMENTS	[None]	-4 194	-1 191	-5 384	-5 384	-5 384	119	-	-5 265
NDT2211	INC	-21		-21	-21	-21	-	-	-21
NDT2212	F_CF2	-87		-87	-87	-87	-	-	-87
NDT2210 Amounts paid for acq and LT investmts	[None]	-108		-108	-108	-108	-	-	-108
NDT2231 Disposal of financial investments	F_CF7	57 000		57 000	57 000	57 000	-	-	57 000
NDT2232 Amounts to receive fr disposal finan inv	[None]	1		1	1	1	-	-	1
NDT2230 Proceeds fr disposal of fin investmts	[None]	57 001		57 001	57 001	57 001	-	-	57 001
NDT2200 NET LONG TERM INVESTMENT	[None]	56 893		56 893	56 893	56 893	-	-	56 893
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	52 699	-1 191	51 509	51 509	51 509	119	-	51 628
NDT3100 Common stock issues	[None]						-	-	
NDT3600 Net interest paid (incl finance lease)	F_CF2	412		412	412	412	-	-	412
NDT3605 Interests paid – Lease Liability/Receivable	F_CF2	-37		-37	-37	-37	-	-	-37
NDT3606 Lease expenditure	DEC	-736		-736	-736	-736	-	-	-736
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	-360		-360	-360	-360	-	-	-360
NDT0000 INC (DEC) IN NET DEBT	[None]	-61 123	-1 453	-62 576	-62 576	-62 576	-	-	-62 576

2A10_005S - NET DEBT

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		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDTOPE Net Debt - Opening	OPE	-71 689		-71 689	-71 689	-71 689	-	-	-71 689
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	-6 598		-6 598	-6 598	-6 598	-	-	-6 598
NDTREP Repayment of Long and Medium term borrowings	[None]	-6 598		-6 598	-6 598	-6 598	-	-	-6 598
NDTBOR News Borrowings	INC	2 706		2 706	2 706	2 706	-	-	2 706
NDTOTD Increase (Dec) in other debt	MVT	-42 631		-42 631	-42 631	-42 631	-	-	-42 631
NDTCSH Increase (Dec) in CCE	MVT	106 736		106 736	106 736	106 736	-	-	106 736
NDTCHA LM term debt of cies chgd in conso method	CHA					-	0	-	0
NDTCLO Net Debt - Closing	CLO	-11 476		-11 476	-11 476	-11 476	-	-	-11 476
Net Debt - Closing (calculated)		-11 476	-	-11 476	-11 476	-11 476	0	-	-11 476
Variance		0	-	0	0	0	0	-	0
Check		-909	-1 453	-2 363	-2 363	-2 363	-	-	-2 363

2A10 201S - OMDA Cash flow

ST_AO.EB76 Eviden Germany GmbH newco from E735 - Actuals December 2024

	Custom1	Custom2	Sign	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10100 Operating Margin	[None]	[None]		-37 117	-137	-37 254	-37 254	-37 254	-		-37 254
R61000 OPERATING MARGIN	[None]	[None]	+	-37 117	-137	-37 254	-37 254	-37 254	-		-37 254
CF10110 + Depreciation of fixed assets	[None]	[None]		2 916		2 916	2 916	2 916			2 916
68146D Tang Assets : Deprec & Impairment - D	[None]	[None]	-	-1 779		-1 779	-1 779	-1 779			-1 779
68146I Tang Assets - Deprec & Impairment - I	[None]	[None]	-	-2		-2	-2	-2			-2
68178 Transition costs Amort/Impairment	[None]	[None]	-	-12		-12	-12	-12			-12
68148D Intangible assets - Amort & Impair - D	[None]	[None]	-	-1 124		-1 124	-1 124	-1 124			-1 124
CF10120 + Depreciation of right of use	[None]	[None]		761		761	761	761			761
68150 Depreciations and impairment right of use	[None]	[None]	-	-761		-761	-761	-761			-761
CF10130 + Net book value of assets sold/written off	[None]	[None]		1 179	-1 044	135	135	135			135
60199D NBV tang assets sold/written off - D	[None]	[None]	-	-1 150	1 044	-106	-106	-106			-106
60198D NBV intang assets sold/written off - D	[None]	[None]	-	-28		-28	-28	-28			-28
CF10140 +/- Net charge (release) of pension provisions	[None]	[None]		-845	909	64	64	64			64
68111D Operating provisions (OM) - DB and OLTB plans-D	[None]	[None]	-	-2 043		-2 043	-2 043	-2 043			-2 043
78111D Release of pension provisions (OM) - DB and OLTB plans-D	[None]	[None]	-	1 457		1 457	1 457	1 457			1 457
68111I Operating provisions (OM) - DB and OLTB plans - I	[None]	[None]	-	-884		-884	-884	-884			-884
78111I Release of pension provisions (OM) - DB and OLTB plans - I	[None]	[None]	-	2 316	-909	1 408	1 408	1 408			1 408
CF10150 +/- Net charge (release) of provisions	[None]	[None]		-97		-97	-97	-97			-97
78176D Rel.of provisions for loss & conteng. - D	[None]	[None]	-	206		206	206	206			206
68176D Provisions for loss & contingencies - D	[None]	[None]	-	-62		-62	-62	-62			-62
78176I Rel of prov for losses & conteng - I	[None]	[None]	-	178		178	178	178			178
68176I Prov for losses & conteng - I	[None]	[None]	-	-210		-210	-210	-210			-210
78177D Release of allow on current operating assets - D	[None]	[None]	-	19		19	19	19			19
68177D Allowances for current operating assets - D	[None]	[None]	-	-34		-34	-34	-34			-34
CF10200 Operating Margin before Depreciation and Amortization (OMDA)	[None]	[None]		-33 203	-272	-33 475	-33 475	-33 475	-		-33 475
CF10210 Capital expenditures	[None]	[None]		-5 511	-10	-5 520	-5 520	-5 520	225		-5 295
12120 Internally developed software	INC	[None]	-	1 690		1 690	1 690	1 690			1 690
12130 Software & Licenses	INC	[None]	-	35		35	35	35			35
13113 Fitting and Fixtures	INC	[None]	-	36		36	36	36			36
13115 Hardware	INC	[None]	-	3 014		3 014	3 014	3 014			3 014
13116 Furniture and equipment	INC	[None]	-	18		18	18	18			18
13117 Other Tangible Assets	INC	[None]	-	13		13	13	13			13
13130 Tangible Assets in Progress	INC	[None]	-	-12		-12	-12	-12			-12
55070 Payab on acquis tang & intang assets - C	MVT	[None]	+	-718	-10	-727	-727	-727	225		-502
CF10220 Lease payments	[None]	[None]		-772		-772	-772	-772			-772
47011 Lease liability Real estate - Non-current	INC	[None]	+	2 635		2 635	2 635	2 635			2 635
47011 Lease liability Real estate - Non-current	DEC	[None]	+	-736		-736	-736	-736			-736
60411 Financial interests on lease liability Real estate	[None]	[None]	+	-37		-37	-37	-37			-37
13151 Right of use real estate	INC	[None]	-	2 635		2 635	2 635	2 635			2 635
13151 Right of use real estate	DEC	[None]	-	-54		-54	-54	-54			-54
13851 Depreciation right of use real estate	DEC	[None]	-	54		54	54	54			54
CF10230 Change in working capital requirement	[None]	[None]		-45 393	10	-45 383	-45 383	-45 383	-5 856		-51 239
CF10231 Change in current assets	[None]	[None]		-12 926	9 160	-3 766	-3 766	-3 766	-10 600		-14 366
21110 Work-in-Progress (Goods and services)	MVT	[None]	-	3 618	-9 160	-5 541	-5 541	-5 541	202		-5 340
21120 Transition costs	INC	[None]	-	45		45	45	45			45
21120 Transition costs	DEC	[None]	-	-12		-12	-12	-12			-12
68178 Transition costs Amort/Impairment	[None]	[None]	+	-12		-12	-12	-12			-12
21130 Trade Receivables	MVT	[None]	-	25 154		25 154	25 154	25 154	-726		24 428
21140 Trade Receiv - Invoices to be issued	MVT	[None]	-	-11 929		-11 929	-11 929	-11 929	9 259		-2 670
23020 Invent-HW & SW for Selling & oth invent	MVT	[None]	-	71		71	71	71			71
23131 Advance payment	MVT	[None]	-	1 426		1 426	1 426	1 426			1 426
23132 State - VAT Receivables	MVT	[None]	-	-44		-44	-44	-44			-44
23133 Other Receivables & Current Assets	MVT	[None]	-	-3 807		-3 807	-3 807	-3 807	2 262		-1 545
23138 Prepaid Expenses	MVT	[None]	-	-1 608		-1 608	-1 608	-1 608	-397		-2 005
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-32 467	-9 150	-41 617	-41 617	-41 617	4 744		-36 873
51010 Trade Payables	MVT	[None]	+	-6 230	10	-6 221	-6 221	-6 221	-11 267		-17 488
55010 Installments & Adv received from Debtors	MVT	[None]	+	1 406	-9 160	-7 754	-7 754	-7 754			-7 754
55020 Trade Receivables-credit notes	MVT	[None]	+	235		235	235	235	-19		215
55030 Employee Payables & Accrued Expenses	MVT	[None]	+	283		283	283	283			283
55040 Social Charges, Welfare Liabilities	MVT	[None]	+	2 167		2 167	2 167	2 167			2 167
55050 State - VAT Payable	MVT	[None]	+	-7 891		-7 891	-7 891	-7 891			-7 891
55100 Other Current Liabilities	MVT	[None]	+	760		760	760	760			760
55110 Deferred Income	MVT	[None]	+	-4 560		-4 560	-4 560	-4 560	51		-4 509
55035 Employee Payables - Bonus score card	MVT	[None]	+	1 087		1 087	1 087	1 087			1 087
51020 Trade Payables - Invoice not yet received	MVT	[None]	+	-19 724		-19 724	-19 724	-19 724	15 980		-3 744
CF10234 Change in non current liabilities	[None]	[None]									
CF10300 Operational Cash Flow	[None]	[None]		-84 879	-272	-85 151	-85 151	-85 151	-5 631		-90 782
CF10310 Tax paid	[None]	[None]		-42		-42	-42	-42			-42
22010 Income Tax-Rec Reimburs Tax Credits	MVT	[None]	-	42		42	42	42			42

2A10 201S - OMDA Cash flow

ST_AO.EB76 Eviden Germany GmbH newco from E735 - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
CF10320 Net cost of financial debt paid	[None]	[None]		575		575	575	575			575
60403 Inter. exp/Bank overdraft - Cash Pooling	[None]	[None]	+	-79		-79	-79	-79			-79
70403 Int income on Cash at Bank-Cash Pooling	[None]	[None]	+	787		787	787	787			787
60404 Interest exp on Bank Overdraft-Other	[None]	[None]	+	-132		-132	-132	-132			-132
CF10330 Reorganization in other operating income	[None]	[None]		-10 692		-10 692	-10 692	-10 692			-10 692
68334 Other oper income related expenses	[None]	RS	+	-10 692		-10 692	-10 692	-10 692			-10 692
CF10340 Rationalization & associated costs in other operating income	[None]	[None]									
CF10350 Integration and acquisition costs	[None]	[None]									
CF10360 Other (1)	[None]	[None]		-5 935	-	-5 935	-5 935	-5 935	-		-5 935
CF10362 Other OOI (cash)	[None]	[None]		-5 705	-	-5 705	-5 705	-5 705	-		-5 705
6LEXC Extraordinary contra account	[None]	AllCustom2	+		-	-	-	-	-1 098		-1 098
68334 Other oper income related expenses	[None]	[None]	+	-16 397	-	-16 397	-16 397	-16 397	1 098		-15 299
68334 Other oper income related expenses	[None]	RS	-	-10 692		-10 692	-10 692	-10 692			-10 692
CF10363 Other financials (cash)	[None]	[None]		-231		-231	-231	-231			-231
60405 Other Interest Expenses	[None]	NOFE06	+	-3		-3	-3	-3			-3
60405 Other Interest Expenses	[None]	NOFE05	+	-160		-160	-160	-160			-160
R72000 FOREIGN EXCHANGE GAINS AND LOSSES	[None]	[None]	+	-68		-68	-68	-68			-68
CF10364 Net long-term investments	[None]	[None]		-20		-20	-20	-20			-20
15121 Loans	INC	[None]	-	2		2	2	2			2
15121 Loans	DEC	[None]	-	-1		-1	-1	-1			-1
15123 Deposits & Sureties paid	INC	[None]	-	19		19	19	19			19
CF10365 Profit sharing amounts	[None]	[None]									
CF10400 Contributive Cash Flow (CCF)	[None]	[None]		-100 993	-272	-101 265	-101 265	-101 265	-5 631		-106 896
CF10410 Intercompany Working Capital (ICW)	[None]	[None]							5 631		5 631
272L Link acct for BFR_short term	MVT	[None]	-						-5 631		-5 631
CF10420 GSA & TMF	[None]	[None]		-4 302		-4 302	-4 302	-4 302	-		-4 302
R63000 ALLOCATION OF GSA COSTS AND TM FEES	[None]	[None]	+	-4 302		-4 302	-4 302	-4 302	-		-4 302
CF10430 Offshore netting billing	[None]	[None]		-12 741		-12 741	-12 741	-12 741			-12 741
60361 Offshore netting billing	[None]	[None]	+	-12 741		-12 741	-12 741	-12 741			-12 741
CF10500 Free Cash Flow (FCF)	[None]	[None]		-118 036	-272	-118 309	-118 309	-118 309	-		-118 309
CF10510 Net (acquisitions) disposals	[None]	[None]		29 581		29 581	29 581	29 581	54 838		84 419
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]							-	-	-
27L Link acct for DEBT_long term	CHA	[None]	+						0		0
54080 Accrued Interests on LT Borrowing	CHA	[None]	-						0		0
CF10515 Net (acquisitions) disposals	[None]	[None]		29 581		29 581	29 581	29 581	54 838		84 419
15111 Part Interests in Conso Cies & Assoc	DEC	[None]	+	-27 419		-27 419	-27 419	-27 419	27 419		-
15L Link acct for invest elim - mother's cie	CHA	[None]	-						-27 419		-27 419
70321 Selling Price from Disp of Part Int in Conso Cies	[None]	[None]	+	57 000		57 000	57 000	57 000			57 000
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]		-88,455	-272	-88 728	-88 728	-88 728	54 838		-33 889
NDTOPE - Opening net cash (debt)				71 689	-	71 689	71 689	71 689	-	-	71 689
NDTOPE - Opening net cash (debt)	OPE	[None]	-	-71 689		-71 689	-71 689	-71 689	-		-71 689
Change in net debt (calculated)				-60 213	-	-60 213	-60 213	-60 213	-	-	-60 213
NDTCLO - Closing cash (debt)				11 476	-	11 476	11 476	11 476	-	-	11 476
NDTCLO - Closing cash (debt)	CLO	[None]	-	-11 476		-11 476	-11 476	-11 476	-		-11 476
Cash flow unbalancing (calculated vs cash flow)				-28 242	-272	-28 515	-28 515	-28 515	54 838	-	26 324