

2A04 010S - BALANCE SHEET BY LEVEL
ST_AO.E022 Atos France SAS Actuals December 2024

	Input	Manual/Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill		(89 430)	(89 430)	(89 430)	(89 430)	311 416	274 795	58 009	279 995
11910 Impairment on Goodwill		(264 908)	(264 908)	(264 908)	(264 908)		(264 908)		(264 908)
11020 Purchased Goodwill	76 945	(3 956)	72 989	72 989	72 989		72 989	(79 216)	(6 227)
11820 Deprec of Purchased Goodwill	(10 405)	1 545	(8 860)	(8 860)	(8 860)		(8 860)		(8 860)
A11000 GOODWILL - NET	66 540	(356 749)	(290 209)	(290 209)	(290 209)	311 416	74 016	(21 207)	0
12120 Internally developed software	9 367		9 367	9 367	9 367		9 367		9 367
12130 Software & Licenses	21 261		21 261	21 261	21 261		21 261		21 261
12150 Other Intangible Assets	2 222		2 222	2 222	2 222		2 222		2 222
12160 Customer Relationships		3 236	3 236	3 236	3 236		3 236		3 236
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	32 850	3 236	36 086	36 086	36 086		36 086		36 086
12820 Amort of Internally developed software	(9 235)		(9 235)	(9 235)	(9 235)		(9 235)		(9 235)
12830 Amortization of Software & Licenses	(20 042)		(20 042)	(20 042)	(20 042)		(20 042)		(20 042)
12850 Amortization of Other Intangible Assets	(2)		(2)	(2)	(2)		(2)		(2)
12860 Amortization of Customer Relationships		(3 281)	(3 281)	(3 281)	(3 281)		(3 281)		(3 281)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(29 279)	(3 281)	(32 560)	(32 560)	(32 560)		(32 560)		(32 560)
A12000 INTANGIBLE ASSETS	3 571	(45)	3 526	3 526	3 526		3 526		3 526
13112 Buildings	33 672		33 672	33 672	33 672		33 672		33 672
13113 Fitting and Fixtures	36 515		36 515	36 515	36 515		36 515		36 515
13114 Means of Prod, Plant, Equip	2 234		2 234	2 234	2 234		2 234		2 234
13115 Hardware	94 155		94 155	94 155	94 155		94 155		94 155
13116 Furniture and equipment	12 526		12 526	12 526	12 526		12 526		12 526
13117 Other Tangible Assets	52		52	52	52		52		52
13127 Fin Lease- Other tangible assets		876	876	876	876		876		876
13151 Right of use real estate	45 723		45 723	45 723	45 723		45 723		45 723
13152 Right of use IT equipment	13 070		13 070	13 070	13 070		13 070		13 070
13153 Right of use company cars	668		668	668	668		668		668
A13100 TANGIBLE ASSETS - GROSS	238 614	876	239 490	239 490	239 490		239 490		239 490
13812 Depreciation of Buildings	(24 650)		(24 650)	(24 650)	(24 650)		(24 650)		(24 650)
13813 Depreciation of Fitting & Fixtures	(32 076)		(32 076)	(32 076)	(32 076)		(32 076)		(32 076)
13814 Dep - Means of Product, Plant & Equip	(1 439)		(1 439)	(1 439)	(1 439)		(1 439)		(1 439)
13815 Depreciation of Hardware	(85 166)		(85 166)	(85 166)	(85 166)		(85 166)		(85 166)
13816 Deprec of Furniture & equipment	(12 324)		(12 324)	(12 324)	(12 324)		(12 324)		(12 324)
13817 Depreciation of other tangible assets	(43)		(43)	(43)	(43)		(43)		(43)
13824 Deprec of fin leases- Means of production		(550)	(550)	(550)	(550)		(550)		(550)
13827 Deprec of fin leases- Oth tang assets		(329)	(329)	(329)	(329)		(329)		(329)
13851 Depreciation right of use real estate	(22 785)		(22 785)	(22 785)	(22 785)		(22 785)		(22 785)
13852 Depreciation right of use IT equipments	(6 825)	550	(6 275)	(6 275)	(6 275)		(6 275)		(6 275)
13853 Depreciation right of use Company cars	(505)		(505)	(505)	(505)		(505)		(505)
A13800 TANGIBLE ASSETS - DEPRE	(185 812)	(329)	(186 141)	(186 141)	(186 141)		(186 141)		(186 141)
13951 Impairment Right of use real estate	(2 597)	(525)	(3 122)	(3 122)	(3 122)		(3 122)		(3 122)
A13900 TANGIBLE ASSETS - IMPAIRMENT	(2 597)	(525)	(3 122)	(3 122)	(3 122)		(3 122)		(3 122)
13L Link acct for internal sales		1 700	1 700	1 700	1 700		1 700		1 700
A13000 TANGIBLE FIXED ASSETS - NET	50 205	1 722	51 927	51 927	51 927		51 927		51 927
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	18		18	18	18	(18)			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	18		18	18	18	(18)			
15121 Loans	12 907		12 907	12 907	12 907		12 907		12 907
15123 Deposits & Sureties paid	938		938	938	938		938		938
15921 Impairment on Loans	(3 127)		(3 127)	(3 127)	(3 127)		(3 127)		(3 127)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	10 718		10 718	10 718	10 718		10 718		10 718
A15000 NON-CURRENT FINANCIAL ASSETS	10 736		10 736	10 736	10 736	(18)	10 718		10 718
15L Link acct for invest elim - mother's cie		(5 784)	(5 784)	(5 784)	(5 784)	18	(5 766)		(5 766)
15LP Link acct for investment elim-affiliates						(648 063)	(648 063)		(648 063)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		(5 784)	(5 784)	(5 784)	(5 784)	(648 045)	(653 829)		(653 829)
16010 Deferred Tax - Temporary Differences	29 699	1 567	31 266	31 266	31 266		31 266		31 266
16020 Deferred Tax - Loss Carry Forward	(2 624)		(2 624)	(2 624)	(2 624)		(2 624)		(2 624)
16910 Unrecognised Deferred Tax - Temporary Differences	(4 738)	(21 893)	(26 631)	(26 631)	(26 631)		(26 631)		(26 631)
16920 Unrecognised Deferred Tax - Loss Carry Forward	(1 637)	208	(1 429)	(1 429)	(1 429)		(1 429)		(1 429)
A16000 DEFERRED TAX ASSETS	20 700	(20 118)	582	582	582		582		582
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	151 752	(380 974)	(229 222)	(229 222)	(229 222)	(336 647)	(513 060)	(21 207)	(587 076)
21110 Work-in-Progress (Goods and services)	35 164		35 164	35 164	35 164	(345)	34 819		34 819
21120 Transition costs	21 453		21 453	21 453	21 453		21 453		21 453

21130 Trade Receivables	179 129	1	179 130	179 130	179 130	(10 921)	168 209	168 209
21140 Trade Receiv - Invoices to be issued	25 567		25 567	25 567	25 567	(2 448)	23 119	23 119
21930 Allowance on trade receivables	(6 656)		(6 656)	(6 656)	(6 656)		(6 656)	(6 656)
A21000 TRADE RECEIVABLES - NET	254 658	1	254 659	254 659	254 659	(13 714)	240 945	240 945
A22000 CURRENT TAX ASSETS								
23131 Advance payment	6 955		6 955	6 955	6 955		6 955	6 955
23132 State - VAT Receivables	27 666		27 666	27 666	27 666		27 666	27 666
23133 Other Receivables & Current Assets	8 997		8 997	8 997	8 997	(5 157)	3 840	3 840
23138 Prepaid Expenses	13 405		13 405	13 405	13 405	(1 415)	11 990	11 990
23141 Accrued Interests	477	(477)	0	0	0		0	0
A23030 OTHER RECEIVABLES - NET	57 499	(477)	57 023	57 023	57 023	(6 571)	50 451	50 451
A23000 OTHER CURRENT ASSETS	57 499	(477)	57 023	57 023	57 023	(6 571)	50 451	50 451
A24000 CURRENT FINANCIAL INSTRUMENTS								
25011 Short term loans	3 398		3 398	3 398	3 398	(40)	3 359	3 359
A25000 SHORT TERM FINANCIAL ASSETS	3 398		3 398	3 398	3 398	(40)	3 359	3 359
26011 Intercompany current accounts assets	232 738		232 738	232 738	232 738	(232 738)		
26012 Cash at Bank and in Hand	24 689	477	25 166	25 166	25 166		25 166	25 166
A26000 CASH AND CASH EQUIVALENT	257 427	477	257 903	257 903	257 903	(232 738)	25 166	25 166
27L Link acct for DEBT_long term						9 865	9 865	9 865
272L Link acct for BFR_short term		(132)	(132)	(132)	(132)	(59 176)	(59 308)	(59 308)
277TOT LINK ACCT FOR SHORT AND LONG TERM		(132)	(132)	(132)	(132)	(49 312)	(49 444)	(49 444)
A20000 CURRENT ASSETS	572 983	(131)	572 852	572 852	572 852	(302 374)	270 477	270 477
A00000 TOTAL ASSETS	724 734	(381 105)	343 630	343 630	343 630	(639 021)	(242 583)	(21 207)
31110 Share Capital	18 512		18 512	18 512	18 512	(18 512)		
31330 Legal Reserves	372		372	372	372	(372)		
31340 Other Reserves	(19 966)		(19 966)	(19 966)	(19 966)	19 966		
31350 Retained Earnings	52 381	(382 868)	(330 488)	(330 488)	(330 488)	330 488	(8 150)	(8 150)
3130G Consolidated Reserves						(677 159)	(624 350)	(690 216)
31370 Hedging Reserves (CF hedge) Foreign exch	(201)	89	(112)	(112)	(112)	112		
3137G Hedg Reserv (CF hedge) Foreign exch-GP						(111)	(111)	(111)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	(1 540)	(503)	(2 043)	(2 043)	(2 043)	2 043		
3136G Actuarial gains / losses in OCI - DB plans, GP						(2 043)	(2 043)	(2 043)
3141GC Trans Reserves - Group part						8 947	8 947	8 947
31510 Net Income For The Period	(36 167)	(5 923)	(42 090)	(42 090)	(42 090)	42 090		
3151G Net Income - Group part						(42 090)	(42 090)	(42 090)
31620 Tax - Driven Reserves		1	1	1	1		1	1
L31000 SHAREHOLDER'S EQUITY	13 392	(389 204)	(375 813)	(375 813)	(375 813)	(336 643)	(659 647)	(21 207)
3251M Minority Interests on Net Income						0	0	0
3230M Minority Interests on Reserves						(3)	(3)	(3)
3241MC Translation Reserves - Minority Int						0	0	0
3237M Hedg Res (CF Hedge) For Exch-Mino Inter						0	0	0
3236M Sorie-Mino Inter						0	0	0
L32000 MINORITY INTEREST						(4)	(4)	(4)
L30000 TOTAL SHAREHOLDER'S EQUITY	13 392	(389 204)	(375 813)	(375 813)	(375 813)	(336 647)	(659 651)	(21 207)
41010 Pension net liability - Funded DB plans		0	0	0	0		0	0
41020 Pension net liability - Unfunded DB plans	73 210	0	73 210	73 210	73 210		73 210	73 210
41030 Pension net liability - OLTB plans	274		274	274	274		274	274
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	73 484	(1)	73 483	73 483	73 483		73 483	73 483
42010 Provisions for losses and contingencies - Non-current	18 740	5 536	24 276	24 276	24 276		24 276	24 276
L42000 NON CURRENT PROVISIONS	18 740	5 536	24 276	24 276	24 276		24 276	24 276
L43000 LONG TERM BORROWINGS								
44010 Deferred Tax Liabilities	2 338		2 338	2 338	2 338		2 338	2 338
L44000 DEFERRED TAX LIABILITIES	2 338		2 338	2 338	2 338		2 338	2 338
L45000 NON CURRENT FINANCIAL INSTRUMENTS								
47011 Lease liability Real estate - Non-current	22 997		22 997	22 997	22 997		22 997	22 997
47012 Lease liability IT equipment - Non-current	6 789	539	7 328	7 328	7 328		7 328	7 328
47013 Lease liability Company cars - Non-current	177		177	177	177		177	177
47010 Lease liability Others - Non-current								
L47000 NON CURRENT LEASE Liability	29 963	539	30 502	30 502	30 502		30 502	30 502

46040 Investment Subsidies	948	0	949	949	949		949		949
L46000 OTHER NON CURRENT LIABILITIES	948	0	949	949	949		949		949
L40000 NON CURRENT LIABILITIES	125 473	6 075	131 548	131 548	131 548		131 548		131 548
51010 Trade Payables	56 155		56 155	56 155	56 155	(28 638)	27 517		27 517
51020 Trade Payables - Invoic not yet received	106 819		106 819	106 819	106 819	(50 449)	56 369		56 369
L51000 TRADE PAYABLES AND NOTE PAYABLE	162 974		162 974	162 974	162 974	(79 088)	83 886		83 886
52010 Corp Income Tax & Accrued Income Tax	0	2 157	2 157	2 157	2 157		2 157		2 157
L52000 CURRENT TAX	0	2 157	2 157	2 157	2 157		2 157		2 157
L53000 CURRENT FINANCIAL INSTRUMENTS									
54020 Securitization	0	1	1	1	1		1		1
54030 Intercompany cur acct liabilities	222 873		222 873	222 873	222 873	(222 873)	0		0
L54000 CURRENT PORTION OF BORROWINGS	222 873	1	222 874	222 874	222 874	(222 873)	1		1
L57000 Accrued interests - lease									
55010 Installments & Adv received from Debtors	7 200		7 200	7 200	7 200		7 200		7 200
55020 Trade Receivables-credit notes	31 581		31 581	31 581	31 581		31 581		31 581
55030 Employee Payables & Accrued Expenses	17 875	0	17 875	17 875	17 875		17 875		17 875
55035 Employee Payables - Bonus score card	4 125		4 125	4 125	4 125		4 125		4 125
55040 Social Charges, Welfare Liabilities	28 562		28 562	28 562	28 562		28 562		28 562
55050 State - VAT Payable	45 531		45 531	45 531	45 531		45 531		45 531
55070 Payab on acquis tang & intang assets - C	707	(132)	575	575	575	(110)	465		465
55100 Other Current Liabilities	2 439	0	2 439	2 439	2 439	(263)	2 176		2 176
55110 Deferred Income	62 004		62 004	62 004	62 004	(1)	62 002		62 002
L55000 OTHER CURRENT LIABILITIES	200 023	(132)	199 891	199 891	199 891	(374)	199 517		199 517
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	585 870	2 026	587 896	587 896	587 896	(302 335)	285 561		285 561
L00000 TOTAL LIABILITIES	724 735	(381 104)	343 631	343 631	343 631	(638 982)	(242 542)	(21 207)	(316 556)
ASSETS - LIABILITIES	(1)	(1)	(2)	(2)	(2)	(39)	(41)		(41)

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL
ST_AO.E022 Atos France SAS Actuals December 2024

	Input	ManualAdjustments	TotalRestated	Translated	Proportion	Elimination	Contribution	TopAdjustments	Contribution Total
70000 Sales of Services	1 469 195		1 469 195	1 469 195	1 469 195	(608 245)	860 950		860 950
70003 Sales of Hardware	19 976		19 976	19 976	19 976	(222)	19 754		19 754
70007 Pass Through Sales Revenues	(2 044)		(2 044)	(2 044)	(2 044)	5	(2 039)		(2 039)
70008 Extra Sales	718		718	718	718	(14)	704		704
70014 Resale of Services	18 837		18 837	18 837	18 837		18 837		18 837
70015 Sales of own Hardware	13		13	13	13		13		13
REVENUE	1 506 695		1 506 695	1 506 695	1 506 695	(608 475)	898 220		898 220
60101D Wages and Salaries - D	(232 420)		(232 420)	(232 420)	(232 420)	(199)	(232 620)		(232 620)
60101I Wages & Salaries - I	(23 354)		(23 354)	(23 354)	(23 354)	(54)	(23 408)		(23 408)
60112D Other incentive wages (discretionary) - D	(11 692)	6 184	(5 508)	(5 508)	(5 508)		(5 508)		(5 508)
60112I Other incentive wages - I	(985)		(985)	(985)	(985)		(985)		(985)
60103D Social Expenses other than DC Plans - D	(42 769)		(42 769)	(42 769)	(42 769)	10	(42 759)		(42 759)
60103I Social Exp other than DC plans - I	(4 885)		(4 885)	(4 885)	(4 885)	3	(4 882)		(4 882)
60107D DC pension plans (A/O stand alone plans) - D	206		206	206	206		206		206
60107I DC pension plans (A/O stand alone plans) - I	46		46	46	46		46		46
60108D DC plans other than pension (death, disability & medical) - D	(25 379)		(25 379)	(25 379)	(25 379)		(25 379)		(25 379)
60108I DC plans other than pension (death, disability & medical) - I	(3 962)		(3 962)	(3 962)	(3 962)		(3 962)		(3 962)
60109D DC pension plans Multi employers (industry wide plans)-D	(21 134)		(21 134)	(21 134)	(21 134)		(21 134)		(21 134)
60109I DC pension plans Multi employers (industry wide plans)-I	(3 313)		(3 313)	(3 313)	(3 313)		(3 313)		(3 313)
60110D DC pension plans other (state & mandatory)-D	(22 792)		(22 792)	(22 792)	(22 792)		(22 792)		(22 792)
60110I DC pension plans other (state & mandatory)-I	(2 131)		(2 131)	(2 131)	(2 131)		(2 131)		(2 131)
60117D Social expenses on bonus scorecard & oth. Inc. D	(461)		(461)	(461)	(461)		(461)		(461)
60117I Social expenses on bonus scorecard & oth. Inc. I	(76)		(76)	(76)	(76)		(76)		(76)
60121D Commissions (on sales) - D	(4 084)		(4 084)	(4 084)	(4 084)		(4 084)		(4 084)
60121I Commissions (on sales) - I	(6 099)		(6 099)	(6 099)	(6 099)		(6 099)		(6 099)
60122D Termination payments - D	(2 142)		(2 142)	(2 142)	(2 142)		(2 142)		(2 142)
60122I Termination payments - I	(125)		(125)	(125)	(125)		(125)		(125)
WSA WAGES AND SALARIES	(407 551)	6 184	(401 367)	(401 367)	(401 367)	(241)	(401 608)		(401 608)
60105D DB Pension expenses on unfunded plans -D		(6 184)	(6 184)	(6 184)	(6 184)		(6 184)		(6 184)
SSCH PENSIONS COSTS		(6 184)	(6 184)	(6 184)	(6 184)		(6 184)		(6 184)
60113D Tax Paid on Salaries and Wages - D	(514)		(514)	(514)	(514)	(18)	(532)		(532)
60113I Tax Paid on Salaries and Wages - I	439		439	439	439		456		456
60114D Staff Training Costs - D	(5 516)		(5 516)	(5 516)	(5 516)	614	(4 902)		(4 902)
60114I Staff Training Costs - I	(713)		(713)	(713)	(713)	(2)	(715)		(715)
TPS TAX, TRAINING, PROFIT SHARING	(6 305)		(6 305)	(6 305)	(6 305)	613	(5 692)		(5 692)
68111D Operating provisions (OM) - DB and OLTB plans-D	(5 139)		(5 139)	(5 139)	(5 139)		(5 139)		(5 139)
68111I Operating provisions (OM) - DB and OLTB plans - I	(417)		(417)	(417)	(417)		(417)		(417)
78111D Release of pension provisions (OM) - DB and OLTB plans- D	6 247		6 247	6 247	6 247		6 247		6 247
78111I Release of pension provisions (OM) - DB and OLTB plans - I	820		820	820	820		820		820
NCPPE NET CHARGE TO PROVISIONS	1 512		1 512	1 512	1 512		1 512		1 512
PERSONNEL EXPENSES	(412 344)		(412 344)	(412 344)	(412 344)	372	(411 972)		(411 972)
60001 Hardware - Purchases for Selling	(12 377)		(12 377)	(12 377)	(12 377)	24	(12 353)		(12 353)
60003 Software - Purchases for Selling	(3 958)		(3 958)	(3 958)	(3 958)	(44)	(4 002)		(4 002)
60014 Variation of finished goods inventories	(8)		(8)	(8)	(8)		(8)		(8)
PURCHASE FOR SELLING AND ROYALTIES	(16 343)		(16 343)	(16 343)	(16 343)	(20)	(16 363)		(16 363)
Variation of Inventory									
60136D Subcontractors (Time & Material)-D	(700 451)		(700 451)	(700 451)	(700 451)	586 525	(113 926)		(113 926)
60136I Subcontractors (Time and Material) - I	(9 787)		(9 787)	(9 787)	(9 787)	9 405	(382)		(382)
60141D Subcontractors (Fixed Price)-D	(125 859)		(125 859)	(125 859)	(125 859)	66 941	(58 918)		(58 918)
60141I Subcontractors (Fixed Price) - I	3 589		3 589	3 589	3 589	1 552	5 142		5 142
60151D Outsourced Services - D	(103 296)		(103 296)	(103 296)	(103 296)	83 387	(19 908)		(19 908)
60151I Outsourced Services - I	(3 107)		(3 107)	(3 107)	(3 107)	158	(2 950)		(2 950)
60154D Global Recharges - D	(10 588)		(10 588)	(10 588)	(10 588)	10 588			
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(949 497)		(949 497)	(949 497)	(949 497)	758 556	(190 942)		(190 942)
60194D Other Real Estate Costs - D	(6 356)		(6 356)	(6 356)	(6 356)	2 568	(3 788)		(3 788)
60194I Other Real Estate Costs - I	(1 178)		(1 178)	(1 178)	(1 178)	371	(807)		(807)
PREMISES COSTS	(7 534)		(7 534)	(7 534)	(7 534)	2 939	(4 595)		(4 595)
60181D Maintenance Costs - D	(29 206)		(29 206)	(29 206)	(29 206)	961	(28 225)		(28 225)
60181I Maintenance Costs - I	(3 049)		(3 049)	(3 049)	(3 049)	47	(3 002)		(3 002)
60192D Other IT Related Costs - D	(2 391)		(2 391)	(2 391)	(2 391)	491	(1 900)		(1 900)
60192I Other IT Related Costs - I	(2)		(2)	(2)	(2)	0	(3)		(3)
60161D Rent- D	(28 371)		(28 371)	(28 371)	(28 371)	24 313	(4 058)		(4 058)
60161I Rent - I	256		256	256	256	(6 067)	(5 812)		(5 812)
60261 Reversal Rent (IFRS16)	7 231		7 231	7 231	7 231		7 231		7 231
60163D IT Equipment Lease- D	(3 731)		(3 731)	(3 731)	(3 731)		(3 731)		(3 731)
60163I IT Equipment Lease- I	(25)		(25)	(25)	(25)		(25)		(25)
60263 Reversal IT equipment (IFRS16)	6 823		6 823	6 823	6 823		6 823		6 823
60164D Software Licenses- D	(9 611)		(9 611)	(9 611)	(9 611)	154	(9 457)		(9 457)
60164I Software Licenses- I	(67)		(67)	(67)	(67)		(67)		(67)
MPR MEANS OF PRODUCTION	(62 142)		(62 142)	(62 142)	(62 142)	19 918	(42 225)		(42 225)
60171D Telecommunication Costs - D	(6 901)		(6 901)	(6 901)	(6 901)	(163)	(7 063)		(7 063)
60171I Telecommunication Costs - I	(13)		(13)	(13)	(13)		(13)		(13)
TELECOMMUNICATIONS	(6 914)		(6 914)	(6 914)	(6 914)	(163)	(7 076)		(7 076)
60131D Travelling Expenses - D	(4 143)		(4 143)	(4 143)	(4 143)	496	(3 647)		(3 647)
60131I Travelling Expenses - I	(874)		(874)	(874)	(874)	(5)	(879)		(879)
TRAVELLING EXPENSES	(5 017)		(5 017)	(5 017)	(5 017)	491	(4 526)		(4 526)
60196D Other Taxes and Similar Expenses - D	(2 326)		(2 326)	(2 326)	(2 326)		(2 326)		(2 326)
60196I Other Taxes and Similar Expenses - I	(283)		(283)	(283)	(283)		(283)		(283)
TAXES, OTHER THAN CORPORATE INCOME TAX	(2 609)		(2 609)	(2 609)	(2 609)		(2 609)		(2 609)
60198D NBV intang assets sold/written off - D	(23)		(23)	(23)	(23)		(23)		(23)
60199D NBV tang assets sold/written off - D	(463)		(463)	(463)	(463)		(463)		(463)
70199D Sel. price from disp tang assets - D	277		277	277	277		277		277
GAINS AND LOSSES ON DISP OF T&I ASSETS	(209)		(209)	(209)	(209)		(209)		(209)
60167D Company Cars Leases-D	(1 123)		(1 123)	(1 123)	(1 123)		(1 123)		(1 123)
60167I Company Cars Leases-I	(321)		(321)	(321)	(321)		(321)		(321)
60267 Reversal Company cars (IFRS16)	635		635	635	635		635		635
60168D Company Cars Costs related-D	(366)		(366)	(366)	(366)		(366)		(366)

601681 Company Cars Costs related-I	(104)		(104)	(104)	(104)		(104)		(104)
60191D Insurance Premiums (excl car related) - D	(3 077)		(3 077)	(3 077)	(3 077)	3 077			
60191I Insurance Premiums (excl car related) - I	(168)		(168)	(168)	(168)				
60195D Other External Expenses - D	(1 023)		(1 023)	(1 023)	(1 023)	23	(999)		(999)
60195I Other External Expenses - I	793		793	793	793	(10)	783		783
60205D Other External Income - D	1 855		1 855	1 855	1 855	(1 463)	392		392
60205I Other External Income - I	3 457		3 457	3 457	3 457		3 457		3 457
60211D Staff recruitment fees - D	(5)		(5)	(5)	(5)		(5)		(5)
60211I Staff recruitment fees - I	(502)		(502)	(502)	(502)		(502)		(502)
60212 Auditors' Fees	(568)		(568)	(568)	(568)		(568)		(568)
70012 Capitalized Production	9 969		9 969	9 969	9 969		9 969		9 969
70231 Indirect IC Reinvoicing (excluding Global Structure)	7 376		7 376	7 376	7 376	(7 321)	54		54
60213D Other Professional Fees - D	(907)		(907)	(907)	(907)		(907)		(907)
60213I Other Professional Fees - I	(1 203)		(1 203)	(1 203)	(1 203)	10	(1 192)		(1 192)
60201D Communication & Marketing costs - D	(93)		(93)	(93)	(93)		(93)		(93)
60201I Communication & Marketing costs - I	(227)		(227)	(227)	(227)		(227)		(227)
60210 Right of use – written off	2		2	2	2		2		2
60300 Global Structure Recharge	(10 533)		(10 533)	(10 533)	(10 533)	9 779	(755)		(755)
OTHER OPERATING EXPENSES	3 866		3 866	3 866	3 866	4 264	8 130		8 130
68146D Tang Assets : Deprec & Impairment - D	(4 894)		(4 894)	(4 894)	(4 894)		(4 894)		(4 894)
68146I Tang Assets : Deprec & Impairment - I	(276)		(276)	(276)	(276)		(276)		(276)
68178 Transition costs Amort/Impairment	(5 391)		(5 391)	(5 391)	(5 391)		(5 391)		(5 391)
68148D Intangible assets - Amort & Impair - D	(740)		(740)	(740)	(740)		(740)		(740)
68150 Depreciations and impairment right of use	(13 020)		(13 020)	(13 020)	(13 020)		(13 020)		(13 020)
NET DEPRECIATION OF T&I ASSETS	(24 321)		(24 321)	(24 321)	(24 321)		(24 321)		(24 321)
68177D Allowances for current operating assets - D	(31)		(31)	(31)	(31)		(31)		(31)
NET DEPRECIATION OF CURRENT ASSETS	(31)		(31)	(31)	(31)		(31)		(31)
78176D Rel of provisions for loss & conting. - D	1 227		1 227	1 227	1 227		1 227		1 227
68176D Provisions for loss & contingencies - D	(594)	(5 536)	(6 130)	(6 130)	(6 130)		(6 130)		(6 130)
78176I Rel of prov for losses & conting - I	72		72	72	72		72		72
68176I Prov for losses & conting - I	(46)		(46)	(46)	(46)		(46)		(46)
NET CHARGE TO PROVISIONS FOR L&C	659	(5 536)	(4 877)	(4 877)	(4 877)		(4 877)		(4 877)
6LEXPD Contra-account Direct						(160 707)	160 707		(160 707)
OPERATING EXPENSES	(1 070 092)	(5 536)	(1 075 628)	(1 075 628)	(1 075 628)	625 278	(450 350)		(450 350)
6LEXP Contra-account for operating inc&exp						(17 171)	(17 171)		(17 171)
OPERATING MARGIN	24 259	(5 536)	18 723	18 723	18 723	4	18 728		18 728
70302 Selling Price from Disp of Tang Ass	4		4	4	4	(4)			
CAPITAL G&L ON DISPOSAL OF ASSETS	4		4	4	4	(4)			
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS									
6LEXC Extraordinary contra account						(4 768)	(4 768)		(4 768)
78331 Operating income related provision	(2 196)		(2 196)	(2 196)	(2 196)		(2 196)		(2 196)
78331 Release of oper income related prov	2 916		2 916	2 916	2 916		2 916		2 916
68333 Oper income related impairment of assets		(525)	(525)	(525)	(525)		(525)		(525)
68334 Other oper income related expenses	(12 112)		(12 112)	(12 112)	(12 112)	4 768	(7 344)		(7 344)
78334 Other oper income related income	1 691		1 691	1 691	1 691		1 691		1 691
NET PROFIT(CHARGE)	(9 701)	(525)	(10 226)	(10 226)	(10 226)		(10 226)		(10 226)
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES	(9 697)	(525)	(10 222)	(10 222)	(10 222)	(4)	(10 226)		(10 226)
OPERATING INCOME	14 562	(6 061)	8 501	8 501	8 501		8 501		8 501
60251 Group Overhead - Brand Name Atos Origin	(5 390)		(5 390)	(5 390)	(5 390)	5 390			
60252 Group Overhead - Structure Costs & GSA	(19 819)		(19 819)	(19 819)	(19 819)		19 822		3
6LGOVH Group Overhead - Intero Contra Acc						(25 212)	(25 212)		(25 212)
AGT ALLOCATION OF GSA AND TM FEES	(25 209)		(25 209)	(25 209)	(25 209)		(25 209)		(25 209)
60361 Offshore netting billing	(17 804)		(17 804)	(17 804)	(17 804)		(17 804)		(17 804)
ONB OFFSHORE NETTING BILLING	(17 804)		(17 804)	(17 804)	(17 804)		(17 804)		(17 804)
60403 Inter. exp/Bank overdraft - Cash Pooling	(2 622)		(2 622)	(2 622)	(2 622)		(2 622)		(2 622)
70403 Int income on Cash at Bank-Cash Pooling	3 992		3 992	3 992	3 992		3 992		3 992
60411 Financial interests on lease liability Real estate	(625)		(625)	(625)	(625)		(625)		(625)
60412 Financial interests on lease liability IT equipment	(795)		(795)	(795)	(795)		(795)		(795)
60413 Financial interests on lease liability Company Cars	(39)		(39)	(39)	(39)		(39)		(39)
GCFD GROSS COST OF FINANCIAL DEBT	(89)		(89)	(89)	(89)		(89)		(89)
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	(89)		(89)	(89)	(89)		(89)		(89)
70405 Other Interest Income	3 605		3 605	3 605	3 605	(3 556)	49		49
79471 Reversal of impairm / other fin assets	156		156	156	156		156		156
Other financial income	3 761		3 761	3 761	3 761	(3 556)	205		205
60405 Other Interest Expenses	(1 745)		(1 745)	(1 745)	(1 745)	1 745			
60407 Interest expense for Securitization OFF	(2 064)		(2 064)	(2 064)	(2 064)		(2 064)		(2 064)
60467 Other Financial Expenses	(166)		(166)	(166)	(166)		(166)		(166)
69466 Fin provision for interest cost(Pension)	(2 270)		(2 270)	(2 270)	(2 270)		(2 270)		(2 270)
69471 Impairment on other financial assets	(672)		(672)	(672)	(672)		(672)		(672)
Other financial expense	(6 917)		(6 917)	(6 917)	(6 917)	1 745	(5 172)		(5 172)
70423 Other foreign exchange Gains	2 618		2 618	2 618	2 618		2 618		2 618
60423 Other foreign exchange Losses	(3 909)		(3 909)	(3 909)	(3 909)		(3 909)		(3 909)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	(1 291)		(1 291)	(1 291)	(1 291)		(1 291)		(1 291)
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	(4 447)		(4 447)	(4 447)	(4 447)	(1 811)	(6 258)		(6 258)
6LFIN Contra-account : Financial operations						1 811	1 811		1 811
NET FINANCIAL INCOME	(4 537)		(4 537)	(4 537)	(4 537)		(4 537)		(4 537)
INCOME BEFORE TAX	(32 988)	(6 061)	(39 049)	(39 049)	(39 049)		(39 049)		(39 049)
DISCONTINUED OPERATIONS									

60903 Withholding Taxes	(117)		(117)	(117)	(117)		(117)		(117)
60906 Corporate Income Tax Based on Value Added	(1 237)		(1 237)	(1 237)	(1 237)		(1 237)		(1 237)
CURRENT TAXES	(1 353)		(1 353)	(1 353)	(1 353)		(1 353)		(1 353)
60911 Deferred tax	(1 826)	138	(1 688)	(1 688)	(1 688)		(1 688)		(1 688)
DEFERRED TAXES	(1 826)	138	(1 688)	(1 688)	(1 688)		(1 688)		(1 688)
TAX EXPENSES	(3 179)	138	(3 041)	(3 041)	(3 041)		(3 041)		(3 041)
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(36 167)	(5 923)	(42 090)	(42 090)	(42 090)		(42 090)		(42 090)
120M Minority Interests						0	0		0
MINORITY INTERESTS						0	0		0
NET INCOME GROUP SHARE	(36 167)	(5 923)	(42 090)	(42 090)	(42 090)	0	(42 090)		(42 090)

2A10 005S - NET DEBT

ST_AO.E022 Atos France SAS - Actuals December 2024

		Input	Manual Adjustments	Total/Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-36 167	-5 923	-42 090	-42 090	-42 090	0	0	-42 090
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	18 929		18 929	18 929	18 929	0	0	18 929
NDT1122 Net charge to operating provision	[None]	-2 140	5 536	3 396	3 396	3 396	0	0	3 396
NDT1123 Net charge to financial provision	[None]	2 786		2 786	2 786	2 786	0	0	2 786
NDT1124 Net charge to other operating provision	[None]	-719	525	-194	-194	-194	0	0	-194
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	18 856	6 061	24 917	24 917	24 917	0	0	24 917
NDT1131 G/L on disposals of intangible assets	[None]	23		23	23	23	0	0	23
NDT1132 G/L on disposals of tangible assets	[None]	181		181	181	181	4	0	186
NDT1130 G/L on disposals of fixed assets	F_CF2	204		204	204	204	4	0	209
NDT1150 Minority interests ans associates	[None]						0	0	0
NDT1160 Financial instrument	[None]	0		0	0	0	0	0	0
NDT1170 Financial interest	[None]	-1 166		-1 166	-1 166	-1 166	0	0	-1 166
NDT1175 Interest on lease Liability/Receivable	[None]	1 459		1 459	1 459	1 459	0	0	1 459
NDT1180 Tax charge (incl deferred taxes)	[None]	3 179	-138	3 041	3 041	3 041	0	0	3 041
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	-13 633	0	-13 633	-13 633	-13 633	4	0	-13 629
NDT1210	F_CF1	-252	0	-252	-252	-252	0	0	-252
NDT1220	F_CF1	-1 353	0	-1 353	-1 353	-1 353	0	0	-1 353
NDT1200 Taxes paid	F_CF1	-1 605	0	-1 605	-1 605	-1 605	0	0	-1 605
NDT1320 Change in current assets	F_CF2	-11 877		-11 877	-11 877	-11 877	-8 943	0	-20 820
NDT1330 Change in non current liabilities	F_CF2	993		993	993	993	0	0	993
NDT1340 Change in current liabilities	MVT	-130 959		-130 959	-130 959	-130 959	40 936	0	-90 023
NDT1350 Link account	F_CF2						-32 153	0	-32 153
NDT1300 Change in working capital requirement	F_CF2	-141 843		-141 843	-141 843	-141 843	-160	0	-142 003
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-157 081	0	-157 081	-157 081	-157 081	-155	0	-157 236
NDT2111 Purchase of intangible assets	INC	-721		-721	-721	-721	0	0	-721
NDT2112 Purchase of tangible assets	INC	-4 820		-4 820	-4 820	-4 820	0	0	-4 820
NDT2114 Amounts due on purchase of I/T assets	F_CF2	-532		-532	-532	-532	160	0	-372
NDT2116 Right of use	INC	-6 160		-6 160	-6 160	-6 160	0	0	-6 160
NDT2117 Lease liability	INC	6 160		6 160	6 160	6 160	0	0	6 160
NDT2110 Purchase of intangible & tangible assets	[None]	-6 073		-6 073	-6 073	-6 073	160	0	-5 914
NDT2122 Disposal of tangible assets	[None]	282		282	282	282	-4	0	277
NDT2120 Proceeds from disposals of I/T assets	F_CF2	282		282	282	282	-4	0	277
NDT2100 NET OPERATING INVESTMENTS	[None]	-5 792		-5 792	-5 792	-5 792	155	0	-5 636
NDT2211	INC	-2 636		-2 636	-2 636	-2 636	0	0	-2 636
NDT2210 Amounts paid for acq and LT investmts	[None]	-2 636		-2 636	-2 636	-2 636	0	0	-2 636
NDT2232 Amounts to receive fr disposal finan inv	[None]	1 648		1 648	1 648	1 648	0	0	1 648
NDT2230 Proceeds fr disposal of fin investmts	[None]	1 648		1 648	1 648	1 648	0	0	1 648
NDT2200 NET LONG TERM INVESTMENT	[None]	-988		-988	-988	-988	0	0	-988
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-6 780		-6 780	-6 780	-6 780	155	0	-6 625
NDT3110 Increase of common stock issues	ICA	65 000		65 000	65 000	65 000	0	0	65 000
NDT3100 Common stock issues	[None]	65 000		65 000	65 000	65 000	0	0	65 000
NDT3600 Net interest paid (incl finance lease)	F_CF2	689		689	689	689	0	0	689
NDT3605 Interests paid - Lease Liability/Receivable	F_CF2	-1 459		-1 459	-1 459	-1 459	0	0	-1 459
NDT3606 Lease expenditure	DEC	-13 226		-13 226	-13 226	-13 226	0	0	-13 226
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	51 003		51 003	51 003	51 003	0	0	51 003
NDT0000 INC (DEC) IN NET DEBT	[None]	-112 858	0	-112 858	-112 858	-112 858	-0	0	-112 858
NDTOPE Net Debt - Opening	OPE	-150 944	1	-150 943	-150 943	-150 943	2	0	-150 941
NDTREC Net debt - REC	REC	0	-477	-477	-477	-477	-0	0	-477
NDTOTH Net Debt - Others	[None]	0	-477	-477	-477	-477	-0	0	-477
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	-789 888		-789 888	-789 888	-789 888	0	2 411 920	1 622 032
NDTREP Repayment of Long and Medium term borrowings	[None]	-789 888		-789 888	-789 888	-789 888	0	2 411 920	1 622 032
NDTBOR News Borrowings	INC	356 517		356 517	356 517	356 517	0	0	356 517
NDTLOA New Loans	F_CF2	-3 399		-3 399	-3 399	-3 399	38	0	-3 361
NDTOTD Increase (Dec) in other debt	MVT	374 497		374 497	374 497	374 497	0	0	374 497
NDTCSH Increase (Dec) in CCE	MVT	175 264		175 264	175 264	175 264	0	-2 411 920	-2 236 656
NDTCLO Net Debt - Closing	CLO	-37 952	-476	-38 428	-38 428	-38 428	40	0	-38 388
<i>Net Debt - Closing (calculated)</i>		<i>-37 952</i>	<i>-476</i>	<i>-38 428</i>	<i>-38 428</i>	<i>-38 428</i>	<i>40</i>	<i>0</i>	<i>-38 388</i>
<i>Variance</i>		<i>1</i>	<i>-0</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>-1</i>	<i>0</i>	<i>0</i>
<i>Check</i>		<i>134</i>	<i>0</i>	<i>134</i>	<i>134</i>	<i>134</i>	<i>38</i>	<i>0</i>	<i>172</i>

Date: 5/05/2025 (01:09:52) - CONFIDENTIAL