

2A04 010S - BALANCE SHEET BY LEVEL
ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2024

	Input	Manual/Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill	907	560 971	561 878	539 965	539 965		539 965	36 562	576 527
11910 Impairment on Goodwill		(197 394)	(197 394)	(189 696)	(189 696)		(189 696)	(345 533)	(535 229)
11820 Deprec of Purchased Goodwill	(907)		(907)	(872)	(872)		(872)		(872)
A11000 GOODWILL - NET		363 577	363 577	349 397	349 397		349 397	(308 971)	40 426
12120 Internally developed software	766		766	736	736		736		736
12130 Software & Licenses	26 595		26 595	25 558	25 558		25 558		25 558
12160 Customer Relationships		54 072	54 072	51 963	51 963		51 963		51 963
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	27 362	54 072	81 434	78 258	78 258		78 258		78 258
12820 Amort of Internally developed software	(340)		(340)	(326)	(326)		(326)		(326)
12830 Amortization of Software & Licenses	(23 222)	238	(22 984)	(22 088)	(22 088)		(22 088)		(22 088)
12850 Amortization of Other Intangible Assets		0	0	0	0		0		0
12860 Amortization of Customer Relationships		(54 072)	(54 072)	(51 963)	(51 963)		(51 963)		(51 963)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(23 562)	(53 834)	(77 396)	(74 378)	(74 378)		(74 378)		(74 378)
12910 Imp on Int assets with indef useful life		(164)	(164)	(158)	(158)		(158)		(158)
A12900 SUB TOTAL INTANG ASSETS - IMPAIR		(164)	(164)	(158)	(158)		(158)		(158)
A12000 INTANGIBLE ASSETS	3 800	74	3 874	3 722	3 722		3 722		3 722
13111 Lands	5 532		5 532	5 316	5 316		5 316		5 316
13113 Fitting and Fixtures	9 241		9 241	8 881	8 881		8 881		8 881
13114 Means of Prod, Plant, Equip	239		239	229	229		229		229
13115 Hardware	143 274		143 274	137 686	137 686		137 686		137 686
13116 Furniture and equipment	3 615		3 615	3 474	3 474		3 474		3 474
13151 Right of use real estate	34 368		34 368	33 028	33 028		33 028		33 028
13152 Right of use IT equipment	73 307		73 307	70 448	70 448		70 448		70 448
13130 Tangible Assets in Progress	28		28	27	27		27		27
A13100 TANGIBLE ASSETS - GROSS	269 604		269 604	259 090	259 090		259 090		259 090
13813 Depreciation of Fitting & Fixtures	(10 846)		(10 846)	(10 423)	(10 423)		(10 423)		(10 423)
13814 Dep - Means of Product, Plant & Equip	(794)		(794)	(763)	(763)		(763)		(763)
13815 Depreciation of Hardware	(80 479)	(5 965)	(86 444)	(83 073)	(83 073)		(83 073)		(83 073)
13816 Deprec of Furniture & equipment	(2 822)		(2 822)	(2 712)	(2 712)		(2 712)		(2 712)
13851 Depreciation right of use real estate	(20 847)		(20 847)	(20 034)	(20 034)		(20 034)		(20 034)
13852 Depreciation right of use IT equipments	(50 289)		(50 289)	(48 328)	(48 328)		(48 328)		(48 328)
A13800 TANGIBLE ASSETS - DEPRE	(166 077)	(5 965)	(172 042)	(165 333)	(165 333)		(165 333)		(165 333)
13951 Impairment Right of use real estate		(12 566)	(12 566)	(12 076)	(12 076)		(12 076)		(12 076)
13952 Impairment Right of use IT equipment		(700)	(700)	(673)	(673)		(673)		(673)
A13900 TANGIBLE ASSETS - IMPAIRMENT		(13 266)	(13 266)	(12 749)	(12 749)		(12 749)		(12 749)
A13000 TANGIBLE FIXED ASSETS - NET	103 527	(19 231)	84 296	81 009	81 009		81 009		81 009
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	3 566 754	(4 416)	3 562 338	3 423 407	3 423 407	(3 423 407)			
15211 Fair Value of non conso investments	1 000		1 000	961	961		961		961
15911 Impairment on non conso investments	(1 000)		(1 000)	(961)	(961)		(961)		(961)
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	3 566 754	(4 416)	3 562 338	3 423 407	3 423 407	(3 423 407)			
15122 Loans to conso cies & associates	38 032		38 032	36 549	36 549	(36 549)			
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	38 032		38 032	36 549	36 549	(36 549)			
A15000 NON-CURRENT FINANCIAL ASSETS	3 604 786	(4 416)	3 600 370	3 459 956	3 459 956	(3 459 956)			
15L Link acct for invest elim - mother's cie		340	340	327	327	3 423 407	3 423 734		3 423 734
15LP Link acct for investment elim-affiliates						(4 874 211)	(4 874 211)		(4 874 211)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		340	340	327	327	(1 450 804)	(1 450 477)		(1 450 477)
16010 Deferred Tax - Temporary Differences	42 856	3 620	46 476	44 664	44 664		44 664		44 664
16020 Deferred Tax - Loss Carry Forward	11 912		11 912	11 447	11 447		11 447		11 447
16920 Unrecognised Deferred Tax - Loss Carry Forward		(17 156)	(17 156)	(16 487)	(16 487)		(16 487)		(16 487)
A16000 DEFERRED TAX ASSETS	54 768	(13 537)	41 232	39 624	39 624		39 624		39 624
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	3 766 881	326 807	4 093 688	3 934 035	3 934 035	(4 910 760)	(976 725)	(308 971)	(1 285 696)
21110 Work-in-Progress (Goods and services)	2 155		2 155	2 071	2 071	(1 116)	955		955
21120 Transition costs	1 632		1 632	1 568	1 568		1 568		1 568
21130 Trade Receivables	94 104	(701)	93 403	89 760	89 760	(30 439)	59 321		59 321
21140 Trade Receiv - Invoices to be issued	2 230		2 230	2 143	2 143	(1 470)	673		673
21930 Allowance on trade receivables	(4 507)	1	(4 506)	(4 330)	(4 330)		(4 330)		(4 330)
A21000 TRADE RECEIVABLES - NET	95 613	(700)	94 913	91 212	91 212	(33 025)	58 187		58 187
A22000 CURRENT TAX ASSETS									
23011 Up-front Payment	0		0	0	0		0		0

23020 Invent-HW & SW for Selling & oth invent	814		814	782	782		782		782
A23020 INVENTORIES - NET	814		814	782	782		782		782
23132 State - VAT Receivables	1 633		1 633	1 569	1 569		1 569		1 569
23133 Other Receivables & Current Assets	30 273	7 221	37 494	36 032	36 032	(6 939)	29 092		29 092
23138 Prepaid Expenses	41 378	6 345	47 723	45 862	45 862	23	45 885		45 885
23140 Deferred Expenses	4 009		4 009	3 852	3 852		3 852		3 852
A23030 OTHER RECEIVABLES - NET	77 293	13 566	90 859	87 315	87 315	(6 917)	80 399		80 399
A23000 OTHER CURRENT ASSETS	78 107	13 566	91 673	88 098	88 098	(6 917)	81 181		81 181
A24000 CURRENT FINANCIAL INSTRUMENTS									
A25000 SHORT TERM FINANCIAL ASSETS									
26011 Intercompany current accounts assets	267 789		267 789	257 346	257 346	(257 346)			
26012 Cash at Bank and in Hand	22 185	632	22 817	21 927	21 927		21 927		21 927
A26000 CASH AND CASH EQUIVALENT	289 974	632	290 606	279 273	279 273	(257 346)	21 927		21 927
27L Link acct for DEBT_long term						(235 191)	(235 191)		(235 191)
272L Link acct for BFR_short term						(25 935)	(25 935)		(25 935)
Z7TOT LINK ACCT FOR SHORT AND LONG TERM						(261 126)	(261 126)		(261 126)
A20000 CURRENT ASSETS	463 695	13 498	477 193	458 582	458 582	(558 413)	(99 831)		(99 831)
A00000 TOTAL ASSETS	4 230 576	340 305	4 570 881	4 392 617	4 392 617	(5 469 172)	(1 076 556)	(308 971)	(1 385 527)
31110 Share Capital	5 210 170		5 210 170	4 470 310	4 470 310	(4 468 688)		(4 132 111)	
31210 Additional Paid in Capital	3 227 663		3 227 663	2 789 774	2 789 774	(2 789 774)			
31340 Other Reserves	(2 023 408)		(2 023 408)	(1 871 416)	(1 871 416)	1 871 416			
31350 Retained Earnings	(2 992 210)	328 321	(2 663 890)	(2 285 704)	(2 285 704)	2 285 704		(272 470)	(272 470)
3130G Consolidated Reserves						(2 074 400)	(2 074 400)	4 196 802	(2 008 087)
31370 Hedging Reserves (CF hedge) Foreign exch		6	6	16	16	(16)			
3137G Hedg Reserv (CF hedge) Foreign exch-GP						16	16		16
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	(10 895)	(1 183)	(12 078)	(10 770)	(10 770)	10 770			
3136G Actuarial gains / losses in OCI - DB plans, GP						(10 770)	(10 770)		(10 770)
31411 Cumulative Translation Adjustments				500 498	500 498	(502 120)			
3141GC Trans Reserves - Group part						803 651	803 651	(101 237)	700 793
31420 Translation Gains/Losses from Net Income				(2 660)	(2 660)	2 660			
3142GC Translation on Net Income-Group part						(2 660)	(2 660)		(2 660)
31510 Net Income For The Period	(62 625)	(8 051)	(70 676)	(65 260)	(65 260)	65 260			
3151G Net Income - Group part						(65 260)	(65 260)		(65 260)
L31000 SHAREHOLDER'S EQUITY	3 348 695	319 093	3 667 787	3 524 788	3 524 788	(4 874 211)	(1 349 423)	(309 015)	(1 658 438)
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	3 348 695	319 093	3 667 787	3 524 788	3 524 788	(4 874 211)	(1 349 423)	(309 015)	(1 658 438)
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS									
42010 Provisions for losses and contingencies - Non-current	30 560	14 050	44 610	42 870	42 870		42 870		42 870
L42000 NON CURRENT PROVISIONS	30 560	14 050	44 610	42 870	42 870		42 870		42 870
L43000 LONG TERM BORROWINGS									
44010 Deferred Tax Liabilities	11 026	0	11 026	10 596	10 596		10 596		10 596
L44000 DEFERRED TAX LIABILITIES	11 026	0	11 026	10 596	10 596		10 596		10 596
L45000 NON CURRENT FINANCIAL INSTRUMENTS									
47011 Lease liability Real estate - Non-current	14 374		14 374	13 813	13 813		13 813		13 813
47012 Lease liability IT equipment - Non-current	24 997		24 997	24 022	24 022		24 022		24 022
47013 Lease liability Company cars - Non-current									
47010 Lease liability Others - Non-current									
L47000 NON CURRENT LEASE Liability	39 371		39 371	37 836	37 836		37 836		37 836
L46000 OTHER NON CURRENT LIABILITIES									
L40000 NON CURRENT LIABILITIES	80 957	14 050	95 006	91 301	91 301		91 301		91 301
51010 Trade Payables	64 895		64 895	62 364	62 364	(46 870)	15 494		15 494
51020 Trade Payables - Invoice not yet received	34 914	7 230	42 144	40 500	40 500	(26 517)	13 984		13 984
L51000 TRADE PAYABLES AND NOTE PAYABLE	99 809	7 230	107 039	102 865	102 865	(73 387)	29 478		29 478
52010 Corp Income Tax & Accrued Income Tax	(29 167)	1	(29 166)	(28 028)	(28 028)	7 514	(20 514)		(20 514)
L52000 CURRENT TAX	(29 167)	1	(29 166)	(28 028)	(28 028)	7 514	(20 514)		(20 514)
L53000 CURRENT FINANCIAL INSTRUMENTS									

54030 Intercompany cur acct liabilities	550 556		550 556	529 084	529 084	(529 085)	(1)		(1)
54040 Overdraft & Cash Facilities	11 762		11 762	11 303	11 303		11 303		11 303
54060 Accrued Interest on Bank Overdraft	(632)	632	0	0	0		0		0
L54000 CURRENT PORTION OF BORROWINGS	561 686	632	562 318	540 387	540 387	(529 085)	11 302		11 302
L57000 Accrued Interests - lease									
55020 Trade Receivables-credit notes	2 254		2 254	2 166	2 166		2 166		2 166
55030 Employee Payables & Accrued Expenses	43 419		43 419	41 726	41 726		41 726		41 726
55035 Employee Payables - Bonus score card	5 782		5 782	5 557	5 557		5 557		5 557
55040 Social Charges, Welfare Liabilities	7 954		7 954	7 644	7 644		7 644		7 644
55050 State - VAT Payable	18 195		18 195	17 485	17 485		17 485		17 485
55060 Payab on acquis. conso cles & assoc- C	8 796		8 796	8 453	8 453		8 453		8 453
55070 Payab on acquis tang & intang assets - C	6 978		6 978	6 706	6 706		6 706		6 706
55100 Other Current Liabilities	6 302		6 302	6 057	6 057		6 057		6 057
55110 Deferred Income	68 914	(700)	68 214	65 554	65 554	(4)	65 550		65 550
L55000 OTHER CURRENT LIABILITIES	168 596	(700)	167 896	161 348	161 348	(4)	161 344		161 344
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	800 924	7 163	808 087	776 571	776 571	(594 961)	181 610		181 610
L00000 TOTAL LIABILITIES	4 230 575	340 305	4 570 880	4 392 660	4 392 660	(5 469 172)	(1 076 512)	(309 015)	(1 385 527)
ASSETS - LIABILITIES	1		1	(44)	(44)		(44)	44	

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL
ST_AO.E376 Atos IT Solutions and Services Inc. Actuals December 2024

	Input	ManualAdjustments	TotalRestated	Translated	Proportion	Elimination	Contribution	TopAdjustments	Contribution Total
70000 Sales of Services	825 034		825 034	761 812	761 812	(182 791)	579 021		579 021
70003 Sales of Hardware	13 849		13 849	12 787	12 787	(634)	12 154		12 154
70007 Pass Through Sales Revenues	(3 639)		(3 639)	(3 360)	(3 360)	(215)	(3 575)		(3 575)
70008 Extra Sales	7 147		7 147	6 599	6 599	(3 912)	2 687		2 687
70014 Resale of Services	1 233		1 233	1 138	1 138		1 138		1 138
70015 Sales of own Hardware	6 525		6 525	6 025	6 025		6 025		6 025
REVENUE	850 147		850 147	785 001	785 001	(187 551)	597 450		597 450
60101D Wages and Salaries - D	(209 539)		(209 539)	(193 482)	(193 482)	8 410	(185 071)		(185 071)
60101I Wages & Salaries - I	(21 807)		(21 807)	(20 136)	(20 136)	(7 620)	(27 756)		(27 756)
60102D Bonus score card - D	(5 743)		(5 743)	(5 303)	(5 303)		(5 303)		(5 303)
60102I Bonus score card - I	(8 098)		(8 098)	(7 478)	(7 478)		(7 478)		(7 478)
60112D Other incentive wages (discretionary) - D	(889)		(889)	(821)	(821)		(821)		(821)
60112I Other incentive wages - I	(2 376)		(2 376)	(2 194)	(2 194)		(2 194)		(2 194)
60103D Social Expenses other than DC Plans - D	(37 935)		(37 935)	(35 028)	(35 028)		(35 028)		(35 028)
60103I Social Exp other than DC plans - I	(5 506)		(5 506)	(5 084)	(5 084)		(5 084)		(5 084)
60121D Commissions (on sales) - D	(181)		(181)	(167)	(167)		(167)		(167)
60121I Commissions (on sales) - I	(1 364)		(1 364)	(1 259)	(1 259)	(70)	(1 329)		(1 329)
60122D Termination payments - D	(711)		(711)	(657)	(657)		(657)		(657)
60123D Overtime - D	(2 732)		(2 732)	(2 523)	(2 523)		(2 523)		(2 523)
60123I Overtime - I	(4)		(4)	(3)	(3)		(3)		(3)
WSA WAGES AND SALARIES	(296 885)		(296 885)	(274 135)	(274 135)	721	(273 414)		(273 414)
SSCH PENSIONS COSTS									
60114D Staff Training Costs - D	(697)		(697)	(643)	(643)	544	(100)		(100)
60114I Staff Training Costs - I	(79)		(79)	(73)	(73)	54	(18)		(18)
TPS TAX, TRAINING, PROFIT SHARING	(775)		(775)	(716)	(716)	598	(118)		(118)
NCPPE NET CHARGE TO PROVISIONS									
PERSONNEL EXPENSES	(297 661)		(297 661)	(274 851)	(274 851)	1 318	(273 533)		(273 533)
60001 Hardware - Purchases for Selling	(10 530)		(10 530)	(9 723)	(9 723)	215	(9 508)		(9 508)
60003 Software - Purchases for Selling	(1 538)		(1 538)	(1 420)	(1 420)	6	(1 414)		(1 414)
60014 Variation of finished goods inventories	(4 937)		(4 937)	(4 559)	(4 559)	4 988	430		430
CACOGS Contra-account COGS						(4 988)	(4 988)		(4 988)
PURCHASE FOR SELLING AND ROYALTIES	(17 004)		(17 004)	(15 701)	(15 701)	221	(15 480)		(15 480)
Variation of Inventory									
60136D Subcontractors (Time & Material)-D	(126 279)		(126 279)	(116 603)	(116 603)	97 613	(18 990)		(18 990)
60136I Subcontractors (Time and Material) - I	(2 489)		(2 489)	(2 299)	(2 299)	2 913	615		615
60141D Subcontractors (Fixed Price)-D	(21 939)		(21 939)	(20 258)	(20 258)	11 016	(9 242)		(9 242)
60141I Subcontractors (Fixed Price) - I	(2 597)		(2 597)	(2 398)	(2 398)		2 398		2 398
60151D Outsourced Services - D	(123 241)		(123 241)	(113 797)	(113 797)	36 148	(77 649)		(77 649)
60151I Outsourced Services - I	2 638		2 638	2 436	2 436	(529)	1 907		1 907
60154D Global Recharges - D	(7 947)		(7 947)	(7 338)	(7 338)	5 037	(2 300)		(2 300)
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(281 854)		(281 854)	(260 255)	(260 255)	154 597	(105 659)		(105 659)
60194D Other Real Estate Costs - D	(589)		(589)	(544)	(544)		(544)		(544)
60194I Other Real Estate Costs - I	(5)		(5)	(5)	(5)		(5)		(5)
PREMISES COSTS	(595)		(595)	(549)	(549)		(549)		(549)
60181D Maintenance Costs - D	(37 257)		(37 257)	(34 402)	(34 402)	16 380	(18 022)		(18 022)
60181I Maintenance Costs - I	(2 012)		(2 012)	(1 858)	(1 858)		(1 858)		(1 858)
60192D Other IT Related Costs - D	(2 625)		(2 625)	(2 424)	(2 424)	(4 776)	(7 200)		(7 200)
60192I Other IT Related Costs - I	(9)		(9)	(8)	(8)		(8)		(8)
60161D Rent - D	(5 119)		(5 119)	(4 726)	(4 726)		(4 726)		(4 726)
60161I Rent - I	52		52	48	48	43	91		91
60261 Reversal Rent (IFRS16)	8 048		8 048	7 431	7 431		7 431		7 431
60163D IT Equipment Lease- D	(30 088)		(30 088)	(27 782)	(27 782)	(258)	(28 040)		(28 040)
60163I IT Equipment Lease- I	(3)		(3)	(2)	(2)		(2)		(2)
60263 Reversal IT equipment (IFRS16)	30 037		30 037	27 735	27 735		27 735		27 735
60164D Software Licenses- D	(35 844)		(35 844)	(33 097)	(33 097)	1 495	(31 603)		(31 603)
60164I Software Licenses- I	(330)		(330)	(305)	(305)	(1 414)	(1 719)		(1 719)
MPR MEANS OF PRODUCTION	(75 150)		(75 150)	(69 391)	(69 391)	11 470	(57 921)		(57 921)
60171D Telecommunication Costs - D	(14 205)		(14 205)	(13 116)	(13 116)	(181)	(13 298)		(13 298)
60171I Telecommunication Costs - I	(100)		(100)	(92)	(92)		(92)		(92)
TELECOMMUNICATIONS	(14 305)		(14 305)	(13 208)	(13 208)	(181)	(13 389)		(13 389)
60131D Travelling Expenses - D	(889)		(889)	(821)	(821)	349	(472)		(472)
60131I Travelling Expenses - I	(705)		(705)	(651)	(651)	(24)	(675)		(675)
TRAVELLING EXPENSES	(1 594)		(1 594)	(1 472)	(1 472)	325	(1 147)		(1 147)
60196D Other Taxes and Similar Expenses - D	(5 270)		(5 270)	(4 866)	(4 866)	(10)	(4 877)		(4 877)
60196I Other Taxes and Similar Expenses - I	(119)		(119)	(110)	(110)		(110)		(110)
TAXES, OTHER THAN CORPORATE INCOME TAX	(5 390)		(5 390)	(4 977)	(4 977)	(10)	(4 987)		(4 987)
60198D NBV intang assets sold/written off - D	(30)		(30)	(27)	(27)		(27)		(27)
60199D NBV tang assets sold/written off - D	(2 780)		(2 780)	(2 567)	(2 567)		(2 567)		(2 567)
70199D Sel. price from disp tang assets - D	95		95	87	87		87		87
GAINS AND LOSSES ON DISP OF T&I ASSETS	(2 715)		(2 715)	(2 507)	(2 507)		(2 507)		(2 507)
60167D Company Cars Leases-D	1		1	1	1		1		1
60191D Insurance Premiums (excl car related) - D	(3 805)		(3 805)	(3 514)	(3 514)	652	(2 861)		(2 861)
60191I Insurance Premiums (excl car related) - I	(1 080)		(1 080)	(998)	(998)	1 893	896		896
60195D Other External Expenses - D	(651)		(651)	(601)	(601)	21	(579)		(579)
60195I Other External Expenses - I	(735)		(735)	(678)	(678)		(678)		(678)
60211D Staff recruitment fees - D	(276)		(276)	(255)	(255)	(91)	(346)		(346)
60211I Staff recruitment fees - I	449		449	415	415		415		415
60212 Auditors' Fees	(430)		(430)	(397)	(397)	559	162		162
70012 Capitalized Production	374		374	345	345		345		345
70231 Indirect IC Re invoicing (excluding Global Structure)	174		174	161	161	(912)	(751)		(751)
60213D Other Professional Fees - D	(2 689)		(2 689)	(2 483)	(2 483)		(2 483)		(2 483)
60213I Other Professional Fees - I	(2 099)		(2 099)	(1 938)	(1 938)	(265)	(2 203)		(2 203)
60201D Communication & Marketing costs - D	3		3	2	2		2		2
60201I Communication & Marketing costs - I	27		27	25	25	(39)	(14)		(14)
60193D Trade Receivables Written off - D	(1 321)		(1 321)	(1 220)	(1 220)		(1 220)		(1 220)
60210 Right of use - written off	15		15	14	14		14		14
60300 Global Structure Recharge	(12 447)		(12 447)	(11 493)	(11 493)	11 493	0		0
60154I Global Recharges - I	(7)		(7)	(6)	(6)		6		6
OTHER OPERATING EXPENSES	(24 495)		(24 495)	(22 618)	(22 618)	13 318	(9 301)		(9 301)
68146D Tang Assets : Deprec & Impairment - D	(20 657)		(20 657)	(19 074)	(19 074)		(19 074)		(19 074)

681461 Tang Assets - Deprec & Impairment - I	(1 344)		(1 344)	(1 241)	(1 241)		(1 241)		(1 241)
68178 Transition costs Amort/Impairment	(2 379)		(2 379)	(2 196)	(2 196)		(2 196)		(2 196)
68148D Intangible assets - Amort & Impair - D	(2 305)		(2 305)	(2 129)	(2 129)		(2 129)		(2 129)
68150 Depreciations and impairment right of use	(34 283)		(34 283)	(31 656)	(31 656)		(31 656)		(31 656)
NET DEPRECIATION OF T&I ASSETS	(60 968)		(60 968)	(56 296)	(56 296)		(56 296)		(56 296)
68177D Allowances for current operating assets - D	(38)		(38)	(35)	(35)		(35)		(35)
NET DEPRECIATION OF CURRENT ASSETS	(38)		(38)	(35)	(35)		(35)		(35)
78176D Rel.of provisions for loss & conting. - D	1 163		1 163	1 074	1 074		1 074		1 074
NET CHARGE TO PROVISIONS FOR L&C	1 163		1 163	1 074	1 074		1 074		1 074
6LEXPD Contra-account Direct						(827)	(827)		(827)
OPERATING EXPENSES	(482 944)		(482 944)	(445 936)	(445 936)	178 913	(267 023)		(267 023)
6LEXP Contra-account for operating incl&exp						7 320	7 320		7 320
OPERATING MARGIN	69 543		69 543	64 214	64 214		64 214		64 214
70321 Selling Price from Disp of Part.Int in Conso Cies	1 243	(1 242)	1	1	1		1		1
CAPITAL G&L ON DISPOSAL OF ASSETS	1 243	(1 242)	1	1	1		1		1
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS									
6LEXC Extraordinary contra account						(10 574)	(10 574)		(10 574)
68331 Operating income related provision	(27 115)	(14 050)	(41 165)	(38 010)	(38 010)		(38 010)		(38 010)
78331 Release of oper income related prov	7 732	(5 086)	2 646	2 444	2 444		2 444		2 444
78333 Release of oper inc relat. impair of assets		6 000	6 000	5 540	5 540		5 540		5 540
68334 Other oper income related expenses	(40 062)	(1 064)	(41 126)	(37 975)	(37 975)	10 573	(27 401)		(27 401)
78334 Other oper income related income	(1)		(1)	(1)	(1)	1			
NET PROFIT(CHARGE)	(59 445)	(14 200)	(73 645)	(68 002)	(68 002)		(68 002)		(68 002)
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES	(58 202)	(15 442)	(73 644)	(68 001)	(68 001)		(68 001)		(68 001)
OPERATING INCOME	11 341	(15 442)	(4 101)	(3 787)	(3 787)		(3 787)		(3 787)
60251 Group Overhead - Brand Name Atos Origin	(3 780)		(3 780)	(3 490)	(3 490)	3 490			
60252 Group Overhead - Structure Costs & GSA	(9 856)		(9 856)	(9 101)	(9 101)	9 101			
6LGDVH Group Overhead - Intercor Contra Acc						(12 591)	(12 591)		(12 591)
AGT ALLOCATION OF GSA AND TM FEES	(13 636)		(13 636)	(12 591)	(12 591)		(12 591)		(12 591)
60361 Offshore netting billing	(4 655)		(4 655)	(4 298)	(4 298)		(4 298)		(4 298)
ONB OFFSHORE NETTING BILLING	(4 655)		(4 655)	(4 298)	(4 298)		(4 298)		(4 298)
60402 Interests exp on interco curr accts	(3 518)		(3 518)	(3 248)	(3 248)	3 248			
70402 Interests income on interco curr accts	6 852		6 852	6 327	6 327	(6 327)			
60403 Inter. exp/Bank overdraft - Cash Pooling	(15)		(15)	(14)	(14)	5	(9)		(9)
70403 Int income on Cash at Bank-Cash Pooling	13 014		13 014	12 017	12 017		12 017		12 017
70473 Int on embedd fin leases as a lessor	5		5	4	4		4		4
60411 Financial interests on lease liability Real estate	(319)		(319)	(294)	(294)		(294)		(294)
60412 Financial interests on lease liability IT equipment	(3 507)		(3 507)	(3 238)	(3 238)		(3 238)		(3 238)
GCFD GROSS COST OF FINANCIAL DEBT	12 512		12 512	11 553	11 553	(3 073)	8 480		8 480
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	12 512		12 512	11 553	11 553	(3 073)	8 480		8 480
Other financial income									
60405 Other Interest Expenses	(164)		(164)	(151)	(151)		(151)		(151)
60467 Other Financial Expenses	(149)		(149)	(137)	(137)	(2 918)	(3 056)		(3 056)
Other financial expense	(312)		(312)	(289)	(289)	(2 918)	(3 207)		(3 207)
70423 Other foreign exchange Gains	16 298		16 298	15 049	15 049		15 049		15 049
60423 Other foreign exchange Losses	(18 149)		(18 149)	(16 758)	(16 758)		(16 758)		(16 758)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	(1 851)		(1 851)	(1 709)	(1 709)		(1 709)		(1 709)
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	(2 163)		(2 163)	(1 998)	(1 998)	(2 918)	(4 916)		(4 916)
6LFIN Contra-account : Financial operations						5 991	5 991		5 991
NET FINANCIAL INCOME	10 349		10 349	9 556	9 556		9 556		9 556
INCOME BEFORE TAX	3 399	(15 442)	(12 043)	(11 121)	(11 121)		(11 121)		(11 121)
DISCONTINUED OPERATIONS									
60901 Corporate Income Tax	(8 654)		(8 654)	(7 990)	(7 990)		(7 990)		(7 990)
60903 Withholding Taxes	(105)		(105)	(97)	(97)		(97)		(97)
CURRENT TAXES	(8 759)		(8 759)	(8 088)	(8 088)		(8 088)		(8 088)
60911 Deferred tax	(57 265)	7 391	(49 874)	(46 052)	(46 052)		(46 052)		(46 052)
DEFERRED TAXES	(57 265)	7 391	(49 874)	(46 052)	(46 052)		(46 052)		(46 052)
TAX EXPENSES	(66 024)	7 391	(58 633)	(54 140)	(54 140)		(54 140)		(54 140)
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(62 625)	(8 051)	(70 676)	(65 260)	(65 260)		(65 260)		(65 260)
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(62 625)	(8 051)	(70 676)	(65 260)	(65 260)		(65 260)		(65 260)

2A10 005S - NET DEBT

ST_AO.E376 Atos IT Solutions and Services Inc. - Actuals December 2024

		Input	Manual Adjustments	Total/Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-62 625	-8 051	-70 676	-65 260	-65 260	0	0	-65 260
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	58 589		58 589	54 099	54 099	0	0	54 099
NDT1122 Net charge to operating provision	[None]	-1 125		-1 125	-1 039	-1 039	0	0	-1 039
NDT1124 Net charge to other operating provision	[None]	19 382	13 136	32 518	30 026	30 026	0	0	30 026
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	76 846	13 136	89 982	83 086	83 086	0	0	83 086
NDT1131 G/L on disposals of intangible assets	[None]	30		30	27	27	0	0	27
NDT1132 G/L on disposals of tangible assets	[None]	2 686		2 686	2 480	2 480	0	0	2 480
NDT1133 G/L on disposals of financial assets	[None]	-1 243	1 242	-1	-1	-1	0	0	-1
NDT1130 G/L on disposals of fixed assets	F_CF2	1 473	1 242	2 715	2 507	2 507	0	0	2 507
NDT1150 Minority interests ans associates	[None]	0	0	0	0	0	0	0	0
NDT1160 Financial instrument	[None]	0	0	0	0	0	0	0	0
NDT1170 Financial interest	[None]	-16 174	0	-16 174	-14 935	-14 935	-2 918	0	-17 853
NDT1175 Interest on lease Liability/Receivable	[None]	3 826	0	3 826	3 533	3 533	0	0	3 533
NDT1180 Tax charge (incl deferred taxes)	[None]	66 024	-7 391	58 633	54 140	54 140	0	0	54 140
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	69 369	-1 064	68 305	63 070	63 070	-2 918	0	60 152
NDT1210	F_CF1	-16 633		-16 633	-15 358	-15 358	7 973	0	-7 385
NDT1220	F_CF1	-8 759		-8 759	-8 088	-8 088	0	0	-8 088
NDT1200 Taxes paid	F_CF1	-25 392	0	-25 392	-23 446	-23 446	7 973	0	-15 473
NDT1320 Change in current assets	F_CF2	-47 393	89 099	41 706	38 511	38 511	-20 880	0	17 630
NDT1340 Change in current liabilities	MVT	-34 325	-89 592	-123 917	-114 422	-114 422	3 059	0	-111 363
NDT1350 Link account	F_CF2	0	0	0	0	0	9 846	0	9 846
NDT1300 Change in working capital requirement	F_CF2	-81 718	-493	-82 211	-75 911	-75 911	-7 975	0	-83 887
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-37 741	-1 557	-39 298	-36 286	-36 286	-2 921	0	-39 207
NDT2111 Purchase of intangible assets	INC	-3 685	643	-3 042	-2 808	-2 808	0	0	-2 808
NDT2112 Purchase of tangible assets	INC	-66 103		-66 103	-61 038	-61 038	0	0	-61 038
NDT2114 Amounts due on purchase of I/T assets	F_CF2	4 232		4 232	3 908	3 908	2	0	3 910
NDT2116 Right of use	INC	-294 683	286 093	-8 590	-7 932	-7 932	0	0	-7 932
NDT2117 Lease liability	INC	8 590		8 590	7 932	7 932	0	0	7 932
NDT2110 Purchase of intangible & tangible assets	[None]	-351 649	286 736	-64 913	-59 939	-59 939	2	0	-59 937
NDT2122 Disposal of tangible assets	[None]	95		95	87	87	0	0	87
NDT2120 Proceeds from disposals of I/T assets	F_CF2	95	0	95	87	87	0	0	87
NDT2100 NET OPERATING INVESTMENTS	[None]	-351 555	286 736	-64 819	-59 852	-59 852	2	0	-59 849
NDT2211	INC	-142		-142	-131	-131	0	0	-131
NDT2212	F_CF2	-5 000	0	-5 000	-4 617	-4 617	0	0	-4 617
NDT2210 Amounts paid for acq and LT investmts	[None]	-5 142	0	-5 142	-4 748	-4 748	0	0	-4 748
NDT2231 Disposal of financial investments	F_CF7	1 243	-1 242	1	1	1	0	0	1
NDT2232 Amounts to receive fr disposal finan inv	[None]	142		142	131	131	0	0	131
NDT2230 Proceeds fr disposal of fin investmts	[None]	1 385	-1 242	143	132	132	0	0	132
NDT2200 NET LONG TERM INVESTMENT	[None]	-3 757	-1 242	-4 999	-4 616	-4 616	0	0	-4 616
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-355 312	285 494	-69 818	-64 468	-64 468	2	0	-64 465
NDT3100 Common stock issues	[None]	0	0	0	0	0	0	0	0
NDT3600 Net interest paid (incl finance lease)	F_CF2	16 174	0	16 174	14 935	14 935	2 918	0	17 853
NDT3605 Interests paid - Lease Liability/Receivable	F_CF2	-3 826	0	-3 826	-3 533	-3 533	0	0	-3 533
NDT3606 Lease expenditure	DEC	-36 000	0	-36 000	-33 241	-33 241	0	0	-33 241
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	-23 651	0	-23 651	-21 839	-21 839	2 918	0	-18 921
NDT0000 INC (DEC) IN NET DEBT	[None]	-416 704	283 937	-132 767	-122 593	-122 593	0	0	-122 593
NDTOPE Net Debt - Opening	OPE	104 538	-1 242	103 296	93 782	93 782	-0	0	93 782
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	11 089	1 242	12 331	11 386	11 386	0	0	11 386
NDTREP2 Repayment of Long and Medium term borrowings	DEC						71 592	0	71 592
NDTREP Repayment of Long and Medium term borrowings	[None]	11 089	1 242	12 331	11 386	11 386	71 592	0	82 978
NDTBOR News Borrowings	INC						-105 263	0	-105 263
NDTLQA New Loans	F_CF2	-36 465		-36 465	-33 671	-33 671	33 671	0	0
NDTOTD Increase (Dec) in other debt	MVT	-351 821	0	-351 821	-324 861	-324 861	0	0	-324 861
NDTCSH Increase (Dec) in CCE	MVT	506 338		506 338	467 537	467 537	0	0	467 537
NDTCHA LM term debt of cles chgd in conso method	CHA						-1	0	-1
NDTEXT Net Debt - Exchange rate	F_CFS				10 391	10 391	-0	0	10 391
NDTCLO Net Debt - Closing	CLO	233 679	0	233 679	224 566	224 566	0	0	224 566
<i>Net Debt - Closing (calculated)</i>		<i>233 679</i>	<i>0</i>	<i>233 679</i>	<i>224 566</i>	<i>224 566</i>	<i>-1</i>	<i>0</i>	<i>224 565</i>
<i>Variance</i>		<i>0</i>	<i>0</i>	<i>0</i>	<i>-0</i>	<i>-0</i>	<i>1</i>	<i>0</i>	<i>1</i>
<i>Check</i>		<i>-287 563</i>	<i>285 179</i>	<i>-2 384</i>	<i>-2 201</i>	<i>-2 201</i>	<i>0</i>	<i>0</i>	<i>-2 201</i>

Date: 5/05/2025 (04:24:19) - CONFIDENTIAL