

2A04 010S - BALANCE SHEET BY LEVEL
ST_AO.EA37 Eviden France SAS Actuals December 2024

	Input	Manual/Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill		146 413	146 413	146 413	146 413		146 413		146 413
11910 Impairment on Goodwill		(454 460)	(454 460)	(454 460)	(454 460)		(454 460)		(454 460)
11020 Purchased Goodwill	16 102		16 102	16 102	16 102		16 102		16 102
A11000 GOODWILL - NET	16 102	(308 047)	(291 945)	(291 945)	(291 945)		(291 945)		(291 945)
12120 Internally developed software	67 935		67 935	67 935	67 935		67 935		67 935
12130 Software & Licenses	1 526		1 526	1 526	1 526		1 526		1 526
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	69 461		69 461	69 461	69 461		69 461		69 461
12820 Amort of Internally developed software	(37 875)		(37 875)	(37 875)	(37 875)		(37 875)		(37 875)
12830 Amortization of Software & Licenses	(1 369)		(1 369)	(1 369)	(1 369)		(1 369)		(1 369)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(39 244)		(39 244)	(39 244)	(39 244)		(39 244)		(39 244)
A12000 INTANGIBLE ASSETS	30 217		30 217	30 217	30 217		30 217		30 217
13113 Fitting and Fixtures	6 605		6 605	6 605	6 605		6 605		6 605
13114 Means of Prod, Plant, Equip	1 877		1 877	1 877	1 877		1 877		1 877
13115 Hardware	6 939		6 939	6 939	6 939		6 939		6 939
13116 Furniture and equipment	1 057		1 057	1 057	1 057		1 057		1 057
13117 Other Tangible Assets	11		11	11	11		11		11
13151 Right of use real estate	11 712		11 712	11 712	11 712		11 712		11 712
13153 Right of use company cars	366		366	366	366		366		366
13130 Tangible Assets in Progress	7		7	7	7		7		7
A13100 TANGIBLE ASSETS - GROSS	28 575		28 575	28 575	28 575		28 575		28 575
13813 Depreciation of Fitting & Fixtures	(6 122)		(6 122)	(6 122)	(6 122)		(6 122)		(6 122)
13814 Dep - Means of Product, Plant & Equip	(1 770)		(1 770)	(1 770)	(1 770)		(1 770)		(1 770)
13815 Depreciation of Hardware	(5 200)		(5 200)	(5 200)	(5 200)		(5 200)		(5 200)
13816 Deprec of Furniture & equipment	(944)		(944)	(944)	(944)		(944)		(944)
13817 Depreciation of other tangible assets	(11)		(11)	(11)	(11)		(11)		(11)
13851 Depreciation right of use real estate	(3 674)		(3 674)	(3 674)	(3 674)		(3 674)		(3 674)
13853 Depreciation right of use Company cars	(255)		(255)	(255)	(255)		(255)		(255)
A13800 TANGIBLE ASSETS - DEPRE	(17 975)		(17 975)	(17 975)	(17 975)		(17 975)		(17 975)
A13000 TANGIBLE FIXED ASSETS - NET	10 599		10 599	10 599	10 599		10 599		10 599
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	203	(3 400)	(3 197)	(3 197)	(3 197)	3 197			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	203	(3 400)	(3 197)	(3 197)	(3 197)	3 197			
15121 Loans	1 056		1 056	1 056	1 056		1 056		1 056
15123 Deposits & Sureties paid	0		0	0	0		0		0
15921 Impairment on Loans	(315)		(315)	(315)	(315)		(315)		(315)
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	741		741	741	741		741		741
A15000 NON-CURRENT FINANCIAL ASSETS	944	(3 400)	(2 456)	(2 456)	(2 456)	3 197	741		741
15L Link acct for invest elim - mother's cie		3 400	3 400	3 400	3 400	(3 197)	203		203
15LP Link acct for investment elim-affiliates						(155 121)	(155 121)		(155 121)
15TOT LINK ACCT FOR INVESTMT ELIMINATION		3 400	3 400	3 400	3 400	(158 318)	(154 918)		(154 918)
16010 Deferred Tax - Temporary Differences	661	7 768	8 429	8 429	8 429		8 429		8 429
16020 Deferred Tax - Loss Carry Forward		745	745	745	745		745		745
16910 Unrecognised Deferred Tax - Temporary Differences		(7 816)	(7 816)	(7 816)	(7 816)		(7 816)		(7 816)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(745)	(745)	(745)	(745)		(745)		(745)
A16000 DEFERRED TAX ASSETS	661	(48)	613	613	613		613		613
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	58 523	(308 095)	(249 572)	(249 572)	(249 572)	(155 121)	(404 694)		(404 694)
21110 Work-in-Progress (Goods and services)	62 077	(1 054)	61 023	61 023	61 023	(1 585)	59 438		59 438
21120 Transition costs	963		963	963	963		963		963
21130 Trade Receivables	81 248		81 248	81 248	81 248	(8 873)	72 375		72 375
21140 Trade Receiv - Invoices to be issued	34 568		34 568	34 568	34 568	(13 732)	20 836		20 836
21930 Allowance on trade reveivables	(158)		(158)	(158)	(158)		(158)		(158)
A21000 TRADE RECEIVABLES - NET	178 698	(1 054)	177 644	177 644	177 644	(24 189)	153 455		153 455
22010 Income Tax-Rec Reimburs Tax Credits	1 004		1 004	1 004	1 004		1 004		1 004
A22000 CURRENT TAX ASSETS	1 004		1 004	1 004	1 004		1 004		1 004
23131 Advance payment	1 896		1 896	1 896	1 896		1 896		1 896
23132 State - VAT Receivables	9 262		9 262	9 262	9 262		9 262		9 262
23133 Other Receivables & Current Assets	4 336		4 336	4 336	4 336	(2)	4 334		4 334
23138 Prepaid Expenses	18 014		18 014	18 014	18 014	(5 471)	12 543		12 543
A23030 OTHER RECEIVABLES - NET	33 508		33 508	33 508	33 508	(5 473)	28 035		28 035
A23000 OTHER CURRENT ASSETS	33 508		33 508	33 508	33 508	(5 473)	28 035		28 035

24010 Cash Flow Hedge foreign exch deriv	0		0	0	0	0	0	0
24020 FV hedge foreign exchange deriv	0		0	0	0	0	0	0
A24000 CURRENT FINANCIAL INSTRUMENTS								
25011 Short term loans	2 594		2 594	2 594	2 594	2 594	2 594	2 594
A25000 SHORT TERM FINANCIAL ASSETS	2 594		2 594	2 594	2 594	2 594	2 594	2 594
26011 Intercompany current accounts assets	180 610		180 610	180 610	180 610	(180 610)		
26012 Cash at Bank and in Hand	52 445		52 445	52 445	52 445		52 445	52 445
A28000 CASH AND CASH EQUIVALENT	233 055		233 055	233 055	233 055	(180 610)	52 445	52 445
27L Link acct for DEBT_long term						(35 135)	(35 135)	(35 135)
272L Link acct for BFR_short term						7 119	7 119	7 119
272TOT LINK ACCT FOR SHORT AND LONG TERM						(28 016)	(28 016)	(28 016)
A20000 CURRENT ASSETS	448 860	(1 054)	447 806	447 806	447 806	(238 288)	209 518	209 518
A00000 TOTAL ASSETS	507 383	(309 149)	198 234	198 234	198 234	(393 409)	(195 176)	(195 176)
31110 Share Capital	71		71	71	71	(71)		
31210 Additional Paid in Capital	73 232		73 232	73 232	73 232	(73 232)		
31330 Legal Reserves	4		4	4	4	(4)		
31340 Other Reserves	81		81	81	81	(81)		
31350 Retained Earnings	(22 196)	(308 654)	(330 850)	(330 850)	(330 850)	330 850		
3130G Consolidated Reserves						(412 583)	(412 583)	
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	(868)		(868)	(868)	(868)	868	(1 300)	(413 883)
3136G Actuarial gains / losses in OCI - DB plans, GP						(868)	(868)	(868)
31510 Net Income For The Period	(590)	(1 197)	(1 787)	(1 787)	(1 787)	1 787		
3151G Net Income - Group part						(1 787)	(1 787)	(487)
L31000 SHAREHOLDER'S EQUITY	49 735	(309 851)	(260 117)	(260 117)	(260 117)	(155 121)	(415 238)	(415 238)
L32000 MINORITY INTEREST								
L30000 TOTAL SHAREHOLDER'S EQUITY	49 735	(309 851)	(260 117)	(260 117)	(260 117)	(155 121)	(415 238)	(415 238)
41020 Pension net liability - Unfunded DB plans	29 576		29 576	29 576	29 576		29 576	29 576
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	29 576		29 576	29 576	29 576		29 576	29 576
42010 Provisions for losses and contingencies - Non-current	4 903	702	5 605	5 605	5 605		5 605	5 605
L42000 NON CURRENT PROVISIONS	4 903	702	5 605	5 605	5 605		5 605	5 605
L43000 LONG TERM BORROWINGS								
L44000 DEFERRED TAX LIABILITIES								
L45000 NON CURRENT FINANCIAL INSTRUMENTS								
47011 Lease liability Real estate - Non-current	8 347		8 347	8 347	8 347		8 347	8 347
47012 Lease liability IT equipment - Non-current								
47013 Lease liability Company cars - Non-current	120		120	120	120		120	120
47010 Lease liability Others - Non-current								
L47000 NON CURRENT LEASE Liability	8 467		8 467	8 467	8 467		8 467	8 467
46040 Investment Subsidies	2 309		2 309	2 309	2 309		2 309	2 309
L46000 OTHER NON CURRENT LIABILITIES	2 309		2 309	2 309	2 309		2 309	2 309
L40000 NON CURRENT LIABILITIES	45 255	702	45 957	45 957	45 957		45 957	45 957
51010 Trade Payables	37 608		37 608	37 608	37 608	(29 167)	8 441	8 441
51020 Trade Payables - Invoice not yet received	13 497		13 497	13 497	13 497	7 073	20 570	20 570
L51000 TRADE PAYABLES AND NOTE PAYABLE	51 105		51 105	51 105	51 105	(22 094)	29 011	29 011
52010 Corp Income Tax & Accrued Income Tax	637		637	637	637	(370)	267	267
L52000 CURRENT TAX	637		637	637	637	(370)	267	267
L53000 CURRENT FINANCIAL INSTRUMENTS								
54010 Employee Profit Sharing Escrow	132		132	132	132		132	132
54020 Securitization	0		0	0	0		0	0
54030 Intercompany cur acct liabilities	215 745		215 745	215 745	215 745	(215 745)	0	0
54040 Overdraft & Cash Facilities	0		0	0	0		0	0
54060 Accrued Interest on Bank Overdraft	(460)		(460)	(460)	(460)		(460)	(460)
L54000 CURRENT PORTION OF BORROWINGS	215 417		215 417	215 417	215 417	(215 745)	(328)	(328)
L57000 Accrued Interests - lease								

55010 Installments & Adv received from Debtors	2 490		2 490	2 490	2 490		2 490		2 490
55020 Trade Receivables-credit notes	13 131		13 131	13 131	13 131	0	13 131		13 131
55030 Employee Payables & Accrued Expenses	10 695		10 695	10 695	10 695		10 695		10 695
55035 Employee Payables - Bonus score card	2 904		2 904	2 904	2 904		2 904		2 904
55040 Social Charges, Welfare Liabilities	14 126		14 126	14 126	14 126		14 126		14 126
55050 State - VAT Payable	49 670		49 670	49 670	49 670		49 670		49 670
55060 Payab on acquis. conso cies & assoc- C	660		660	660	660		660		660
55070 Payab on acquis tang & intang assets - C	2		2	2	2		2		2
55100 Other Current Liabilities	2 025		2 025	2 025	2 025	0	2 025		2 025
55110 Deferred Income	49 531		49 531	49 531	49 531	(79)	49 452		49 452
L55000 OTHER CURRENT LIABILITIES	145 234		145 234	145 234	145 234	(79)	145 155		145 155
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	412 393		412 393	412 393	412 393	(238 288)	174 105		174 105
L00000 TOTAL LIABILITIES	507 382	(309 149)	198 233	198 233	198 233	(393 409)	(195 177)		(195 177)
ASSETS - LIABILITIES	1		1	1	1		1		1

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL
ST_AO.EA37 Eviden France SAS Actuals December 2024

	Input	ManualAdjustments	TotalRestated	Translated	Proportion	Elimination	Contribution	TopAdjustments	Contribution Total
70000 Sales of Services	568 861	(1 054)	567 807	567 807	567 807	(261 213)	306 594		306 594
70003 Sales of Hardware	(2 928)		(2 928)	(2 928)	(2 928)	(805)	(3 733)		(3 733)
70007 Pass Through Sales Revenues	(1 428)		(1 428)	(1 428)	(1 428)		(1 428)		(1 428)
70008 Extra Sales	8 871		8 871	8 871	8 871	(8 851)	20		20
70014 Resale of Services	705		705	705	705		705		705
70015 Sales of own Hardware	4		4	4	4	(127)	(123)		(123)
REVENUE	574 084	(1 054)	573 030	573 030	573 030	(270 996)	302 035		302 035
60101D Wages and Salaries - D	(94 184)	(2 963)	(97 147)	(97 147)	(97 147)	437	(96 710)		(96 710)
60101I Wages & Salaries - I	(17 007)		(17 007)	(17 007)	(17 007)	(20)	(17 028)		(17 028)
60112D Other incentive wages (discretionary) - D	(2 746)	2 032	(714)	(714)	(714)		(714)		(714)
60112I Other incentive wages - I	(431)		(431)	(431)	(431)		(431)		(431)
60103D Social Expenses other than DC Plans - D	(18 031)		(18 031)	(18 031)	(18 031)	5	(18 026)		(18 026)
60103I Social Exp other than DC plans - I	(3 924)		(3 924)	(3 924)	(3 924)		(3 924)		(3 924)
60107D DC pension plans (A/O stand alone plans) - D	79		79	79	79		79		79
60107I DC pension plans (A/O stand alone plans) - I	19		19	19	19		19		19
60108D DC plans other than pension (death, disability & medical) - D	(11 556)		(11 556)	(11 556)	(11 556)		(11 556)		(11 556)
60108I DC plans other than pension (death, disability & medical) - I	(2 974)		(2 974)	(2 974)	(2 974)		(2 974)		(2 974)
60109D DC pension plans Multi employers (industry wide plans)-D	(9 177)		(9 177)	(9 177)	(9 177)		(9 177)		(9 177)
60109I DC pension plans Multi employers (industry wide plans)-I	(2 493)		(2 493)	(2 493)	(2 493)		(2 493)		(2 493)
60110D DC pension plans other (state & mandatory)-D	(8 974)		(8 974)	(8 974)	(8 974)		(8 974)		(8 974)
60110I DC pension plans other (state & mandatory)-I	(1 362)		(1 362)	(1 362)	(1 362)		(1 362)		(1 362)
60117D Social expenses on bonus scorecard & oth. Inc. D	(287)		(287)	(287)	(287)		(287)		(287)
60117I Social expenses on bonus scorecard & oth. Inc. I	123		123	123	123		123		123
60116I Op Expenses Reallocated - Staff Costs - I	41		41	41	41		41		41
60121D Commissions (on sales) - D	(2 422)		(2 422)	(2 422)	(2 422)		(2 422)		(2 422)
60121I Commissions (on sales) - I	(3 484)		(3 484)	(3 484)	(3 484)		(3 484)		(3 484)
60122D Termination payments - D	(1 536)		(1 536)	(1 536)	(1 536)		(1 536)		(1 536)
60122I Termination payments - I	(629)		(629)	(629)	(629)		(629)		(629)
WSA WAGES AND SALARIES	(180 953)	(931)	(181 884)	(181 884)	(181 884)	422	(181 462)		(181 462)
60105D Pension expenses on unfunded plans -D		(2 032)	(2 032)	(2 032)	(2 032)		(2 032)		(2 032)
SSCH PENSIONS COSTS		(2 032)	(2 032)	(2 032)	(2 032)		(2 032)		(2 032)
60113D Tax Paid on Salaries and Wages - D	(139)		(139)	(139)	(139)		(139)		(139)
60113I Tax Paid on Salaries and Wages - I	42		42	42	42		42		42
60114D Staff Training Costs - D	(2 055)		(2 055)	(2 055)	(2 055)	371	(1 684)		(1 684)
60114I Staff Training Costs - I	(409)		(409)	(409)	(409)	36	(373)		(373)
TPS TAX, TRAINING, PROFIT SHARING	(2 562)		(2 562)	(2 562)	(2 562)	407	(2 154)		(2 154)
68111D Operating provisions (OM) - DB and OLTB plans-D	(1 505)		(1 505)	(1 505)	(1 505)		(1 505)		(1 505)
68111I Operating provisions (OM) - DB and OLTB plans - I	(395)		(395)	(395)	(395)		(395)		(395)
78111D Release of pension provisions (OM) - DB and OLTB plans - D	1 812		1 812	1 812	1 812		1 812		1 812
78111I Release of pension provisions (OM) - DB and OLTB plans - I	654		654	654	654		654		654
NCPPE NET CHARGE TO PROVISIONS	566		566	566	566		566		566
PERSONNEL EXPENSES	(182 948)	(2 963)	(185 911)	(185 911)	(185 911)	829	(185 082)		(185 082)
60001 Hardware - Purchases for Selling	(4 809)		(4 809)	(4 809)	(4 809)	162	(4 648)		(4 648)
60003 Software - Purchases for Selling	(12 403)		(12 403)	(12 403)	(12 403)	4 136	(8 267)		(8 267)
PURCHASE FOR SELLING AND ROYALTIES	(17 212)		(17 212)	(17 212)	(17 212)	4 298	(12 915)		(12 915)
Variation of Inventory									
60136D Subcontractors (Time & Material)-D	(277 863)		(277 863)	(277 863)	(277 863)	247 230	(30 633)		(30 633)
60136I Subcontractors (Time and Material) - I	(6 692)		(6 692)	(6 692)	(6 692)	6 908	216		216
60141D Subcontractors (Fixed Price)-D	(23 598)		(23 598)	(23 598)	(23 598)	6 773	(16 825)		(16 825)
60141I Subcontractors (Fixed Price) - I	22 773		22 773	22 773	22 773	(17 388)	5 385		5 385
60151D Outsourced Services - D	(16 432)		(16 432)	(16 432)	(16 432)	11 950	(4 482)		(4 482)
60151I Outsourced Services - I	(1 996)		(1 996)	(1 996)	(1 996)	21	(1 976)		(1 976)
60154D Global Recharges - D	(6 422)		(6 422)	(6 422)	(6 422)	6 423	1		1
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(310 230)		(310 230)	(310 230)	(310 230)	261 915	(48 315)		(48 315)
60194I Other Real Estate Costs - I	(383)		(383)	(383)	(383)	0	(382)		(382)
PREMISES COSTS	(383)		(383)	(383)	(383)	0	(382)		(382)
60181D Maintenance Costs - D	(1 933)		(1 933)	(1 933)	(1 933)	133	(1 801)		(1 801)
60181I Maintenance Costs - I	(1 289)		(1 289)	(1 289)	(1 289)	41	(1 248)		(1 248)
60192D Other IT Related Costs - D	(2 557)		(2 557)	(2 557)	(2 557)	970	(1 587)		(1 587)
60192I Other IT Related Costs - I	(36)		(36)	(36)	(36)	6	(30)		(30)
60161D Rent- D	(17 207)		(17 207)	(17 207)	(17 207)	18 202	994		994
60161I Rent - I	(1 827)		(1 827)	(1 827)	(1 827)	(1 156)	(2 983)		(2 983)
60261 Reversal Rent (IFRS16)	2 886		2 886	2 886	2 886		2 886		2 886
60163D IT Equipment Lease- D	(52)		(52)	(52)	(52)		(52)		(52)
60164D Software Licenses- D	(5 578)		(5 578)	(5 578)	(5 578)	345	(5 232)		(5 232)
60164I Software Licenses- I	(9)		(9)	(9)	(9)		(9)		(9)
MPR MEANS OF PRODUCTION	(27 602)		(27 602)	(27 602)	(27 602)	18 540	(9 061)		(9 061)
60171D Telecommunication Costs - D	(556)		(556)	(556)	(556)	0	(556)		(556)
60171I Telecommunication Costs - I	(7)		(7)	(7)	(7)		(7)		(7)
TELECOMMUNICATIONS	(563)		(563)	(563)	(563)	0	(562)		(562)
60131D Travelling Expenses - D	(1 406)		(1 406)	(1 406)	(1 406)	264	(1 142)		(1 142)
60131I Travelling Expenses - I	(580)		(580)	(580)	(580)		(580)		(580)
TRAVELLING EXPENSES	(1 986)		(1 986)	(1 986)	(1 986)	264	(1 723)		(1 723)
60196D Other Taxes and Similar Expenses - D	338		338	338	338	17	355		355
60196I Other Taxes and Similar Expenses - I	(268)		(268)	(268)	(268)		(268)		(268)
TAXES, OTHER THAN CORPORATE INCOME TAX	70		70	70	70	17	87		87
60198D NBV intang assets sold/written off - D	(57)		(57)	(57)	(57)		(57)		(57)
60199D NBV tang assets sold/written off - D	(92)		(92)	(92)	(92)		(92)		(92)
70199D Sel. price from disp tang assets - D	87		87	87	87		87		87
GAINS AND LOSSES ON DISP OF T&I ASSETS	(62)		(62)	(62)	(62)		(62)		(62)
60167D Company Cars Leases-D	(33)		(33)	(33)	(33)		(33)		(33)
60167I Company Cars Leases-I	(18)		(18)	(18)	(18)		(18)		(18)
60267 Reversal Company cars (IFRS16)	201		201	201	201		201		201
60168D Company Cars Costs related-D	(123)		(123)	(123)	(123)		(123)		(123)
60168I Company Cars Costs related-I	(41)		(41)	(41)	(41)		(41)		(41)
60191D Insurance Premiums (excl car related) - D	(839)		(839)	(839)	(839)	839			
60191I Insurance Premiums (excl car related) - I	(109)		(109)	(109)	(109)	109			

60195D Other External Expenses - D	322		322	322	322	469	791		791
60195I Other External Expenses - I	(68)		(68)	(68)	(68)		(68)		(68)
60205D Other External Income - D	1 782		1 782	1 782	1 782	(336)	1 447		1 447
60205I Other External Income - I	33		33	33	33		33		33
60211D Staff recruitment fees - D	(13)		(13)	(13)	(13)		(13)		(13)
60211I Staff recruitment fees - I	(347)		(347)	(347)	(347)		(347)		(347)
60212 Auditors' Fees	(211)		(211)	(211)	(211)		(211)		(211)
70012 Capitalized Production	6 711		6 711	6 711	6 711		6 711		6 711
70231 Indirect IC Re invoicing (excluding Global Structure)	6 301		6 301	6 301	6 301	(6 301)			
60213D Other Professional Fees - D	(79)		(79)	(79)	(79)		(79)		(79)
60213I Other Professional Fees - I	(824)		(824)	(824)	(824)	26	(798)		(798)
60201D Communication & Marketing costs - D	(103)		(103)	(103)	(103)		(103)		(103)
60201I Communication & Marketing costs - I	(237)		(237)	(237)	(237)		(237)		(237)
60210 Right of use - written off	2		2	2	2		2		2
60300 Global Structure Recharge	(7 324)		(7 324)	(7 324)	(7 324)	6 209	(1 115)		(1 115)
OTHER OPERATING EXPENSES	4 983		4 983	4 983	4 983	1 015	5 998		5 998
68146D Tang Assets : Deprec & Impairment - D	(675)		(675)	(675)	(675)		(675)		(675)
68146I Tang Assets : Deprec & Impairment - I	(303)		(303)	(303)	(303)		(303)		(303)
68178 Transition costs Amort/Impairment	(2 016)		(2 016)	(2 016)	(2 016)		(2 016)		(2 016)
68148D Intangible assets - Amort & Impair - D	(9 703)		(9 703)	(9 703)	(9 703)		(9 703)		(9 703)
68148I Intang assets - Amort & Impairment - I	(24)		(24)	(24)	(24)		(24)		(24)
68150 Depreciations and impairment right of use	(2 961)		(2 961)	(2 961)	(2 961)		(2 961)		(2 961)
NET DEPRECIATION OF T&I ASSETS	(15 683)		(15 683)	(15 683)	(15 683)		(15 683)		(15 683)
NET DEPRECIATION OF CURRENT ASSETS									
78176D Rel.of provisions for loss & conting. - D	234		234	234	234		234		234
68176D Provisions for loss & contingencies - D	(869)	(1 986)	(2 855)	(2 855)	(2 855)		(2 855)		(2 855)
78176I Rel of prov for losses & conting - I	26		26	26	26		26		26
68176I Prov for losses & conting - I	(19)		(19)	(19)	(19)		(19)		(19)
NET CHARGE TO PROVISIONS FOR L&C	(625)	(1 986)	(2 611)	(2 611)	(2 611)		(2 611)		(2 611)
6LEXPD Contra-account Direct						(36 115)	(36 115)		(36 115)
OPERATING EXPENSES	(369 292)	(1 986)	(371 278)	(371 278)	(371 278)	249 935	(121 344)		(121 344)
6LEXPC Contra-account for operating incl&exp						20 238	20 238		20 238
OPERATING MARGIN	21 844	(6 003)	15 841	15 841	15 841	6	15 846		15 846
60301 NBV of intang assets sold/written-off	(5 041)		(5 041)	(5 041)	(5 041)		(5 041)		(5 041)
70302 Selling Price from Disp of Tang Ass	6		6	6	6	(6)			
60321 NBV from disp of Part Int in Conso Cies	(3 368)		(3 368)	(3 368)	(3 368)		(3 368)	1 300	(2 068)
70321 Selling Price from Disp of Part Int in Conso Cies	2 322		2 322	2 322	2 322		2 322		2 322
CAPITAL G&L ON DISPOSAL OF ASSETS	(6 082)		(6 082)	(6 082)	(6 082)	(6)	(6 087)	1 300	(4 787)
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS									
6LEXC Extraordinary contra account						(120)	(120)		(120)
68331 Operating income related provision	(3 324)	1 284	(2 040)	(2 040)	(2 040)		(2 040)		(2 040)
78331 Release of oper income related prov	2 085		2 085	2 085	2 085		2 085		2 085
68334 Other oper income related expenses	(7 935)	2 963	(4 972)	(4 972)	(4 972)	120	(4 852)		(4 852)
78334 Other oper income related income	438		438	438	438		438		438
NET PROFIT(CHARGE)	(8 736)	4 247	(4 489)	(4 489)	(4 489)		(4 489)		(4 489)
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES	(14 818)	4 247	(10 571)	(10 571)	(10 571)	(6)	(10 576)	1 300	(9 276)
OPERATING INCOME	7 026	(1 756)	5 270	5 270	5 270		5 270	1 300	6 570
60251 Group Overhead - Brand Name Atos Origin	(1 831)		(1 831)	(1 831)	(1 831)	1 831			
60252 Group Overhead - Structure Costs & GSA	8 735		8 735	8 735	8 735	(8 761)	(26)		(26)
6LGOVH Group Overhead - Intero Contra Acc						6 930	6 930		6 930
AGT ALLOCATION OF GSA AND TM FEES	6 904		6 904	6 904	6 904		6 904		6 904
60361 Offshore netting billing	(9 742)		(9 742)	(9 742)	(9 742)		(9 742)		(9 742)
ONB OFFSHORE NETTING BILLING	(9 742)		(9 742)	(9 742)	(9 742)		(9 742)		(9 742)
60403 Inter. exp/Bank overdraft - Cash Pooling	(3 474)		(3 474)	(3 474)	(3 474)	3 386	(88)		(88)
70403 Int income on Cash at Bank-Cash Pooling	2 051		2 051	2 051	2 051		2 051		2 051
60411 Financial interests on lease liability Real estate	(179)		(179)	(179)	(179)		(179)		(179)
60413 Financial interests on lease liability Company Cars	(21)		(21)	(21)	(21)		(21)		(21)
GCFD GROSS COST OF FINANCIAL DEBT	(1 623)		(1 623)	(1 623)	(1 623)	3 386	1 763		1 763
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	(1 623)		(1 623)	(1 623)	(1 623)	3 386	1 763		1 763
70405 Other Interest Income	48		48	48	48		48		48
79471 Reversal of impairm / other fin assets	11		11	11	11		11		11
Other financial income	59		59	59	59		59		59
60405 Other Interest Expenses	(2 069)		(2 069)	(2 069)	(2 069)	2 069			
60407 Interest expense for Securitization OFF	(375)		(375)	(375)	(375)		(375)		(375)
60467 Other Financial Expenses	(293)	157	(136)	(136)	(136)		(136)		(136)
69466 Fin provision for interest cost(Pension)	(959)		(959)	(959)	(959)		(959)		(959)
69471 Impairment on other financial assets	(173)		(173)	(173)	(173)		(173)		(173)
Other financial expense	(3 869)	157	(3 712)	(3 712)	(3 712)	2 069	(1 643)		(1 643)
70423 Other foreign exchange Gains	656		656	656	656		656		656
60423 Other foreign exchange Losses	287		287	287	287		287		287
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	944		944	944	944		944		944
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	(2 867)	157	(2 710)	(2 710)	(2 710)	2 069	(641)		(641)
6LFIN Contra-account : Financial operations						(5 455)	(5 455)		(5 455)
NET FINANCIAL INCOME	(4 489)	157	(4 332)	(4 332)	(4 332)		(4 332)		(4 332)
INCOME BEFORE TAX	(301)	(1 599)	(1 900)	(1 900)	(1 900)		(1 900)	1 300	(600)
DISCONTINUED OPERATIONS									
60903 Withholding Taxes	(8)		(8)	(8)	(8)		(8)		(8)
60906 Corporate Income Tax Based on Value Added	(642)		(642)	(642)	(642)		(642)		(642)
CURRENT TAXES	(650)		(650)	(650)	(650)		(650)		(650)

609111 Deferred tax	359	402	761	761	761		761		761
DEFERRED TAXES	359	402	761	761	761		761		761
TAX EXPENSES	(291)	402	111	111	111		111		111
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(592)	(1 197)	(1 789)	(1 789)	(1 789)		(1 789)	1 300	(489)
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(592)	(1 197)	(1 789)	(1 789)	(1 789)		(1 789)	1 300	(489)

2A10 005S - NET DEBT

ST_AO.EA37 Eviden France SAS - Actuals December 2024

		Input	Manual Adjustments	Total/Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-590	-1 197	-1 787	-1 787	-1 787	0	1 300	-487
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	13 667		13 667	13 667	13 667	0	0	13 667
NDT1122 Net charge to operating provision	[None]	59	1 986	2 045	2 045	2 045	0	0	2 045
NDT1123 Net charge to financial provision	[None]	1 120		1 120	1 120	1 120	0	0	1 120
NDT1124 Net charge to other operating provision	[None]	1 239	-1 284	-45	-45	-45	0	0	-45
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	16 085	702	16 787	16 787	16 787	0	0	16 787
NDT1131 G/L on disposals of intangible assets	[None]	5 098		5 098	5 098	5 098	0	0	5 098
NDT1132 G/L on disposals of tangible assets	[None]	0		0	0	0	6	0	6
NDT1133 G/L on disposals of financial assets	[None]	1 046		1 046	1 046	1 046	0	-1 300	-254
NDT1130 G/L on disposals of fixed assets	F_CF2	6 144		6 144	6 144	6 144	6	-1 300	4 850
NDT1150 Minority interests and associates	[None]						0	0	
NDT1161 Purchase of financial instruments	INC	0		0	0	0	0	0	0
NDT1160 Financial instrument	[None]	0		0	0	0	0	0	0
NDT1170 Financial interest	[None]	3 819		3 819	3 819	3 819	0	0	3 819
NDT1175 Interest on lease Liability/Receivable	[None]	200		200	200	200	0	0	200
NDT1180 Tax charge (incl deferred taxes)	[None]	291	-402	-111	-111	-111	0	0	-111
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	25 949	-897	25 052	25 052	25 052	6	0	25 058
NDT1210	F_CF1	-22		-22	-22	-22	-740	0	-762
NDT1220	F_CF1	-650		-650	-650	-650	0	0	-650
NDT1200 Taxes paid	F_CF1	-672		-672	-672	-672	-740	0	-1 412
NDT1320 Change in current assets	F_CF2	5 274	1 054	6 328	6 328	6 328	-7 341	0	-1 014
NDT1330 Change in non current liabilities	F_CF2	1 240		1 240	1 240	1 240	0	0	-1 240
NDT1340 Change in current liabilities	MVT	-23 093		-23 093	-23 093	-23 093	27 508	0	4 415
NDT1350 Link account	F_CF2						-19 427	0	-19 427
NDT1300 Change in working capital requirement	F_CF2	-16 579	1 054	-15 525	-15 525	-15 525	740	0	-14 786
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	8 697	157	8 854	8 854	8 854	6	0	8 860
NDT2111 Purchase of intangible assets	INC	-7 663		-7 663	-7 663	-7 663	0	0	-7 663
NDT2112 Purchase of tangible assets	INC	-1 198		-1 198	-1 198	-1 198	0	0	-1 198
NDT2114 Amounts due on purchase of I/T assets	F_CF2	-9		-9	-9	-9	0	0	-9
NDT2116 Right of use	INC	-2 816	1 895	-921	-921	-921	0	0	-921
NDT2117 Lease liability	INC	921		921	921	921	0	0	921
NDT2100 Purchase of intangible & tangible assets	[None]	-10 764	1 895	-8 869	-8 869	-8 869	0	0	-8 869
NDT2122 Disposal of tangible assets	[None]	92		92	92	92	-6	0	87
NDT2120 Proceeds from disposals of I/T assets	F_CF2	92		92	92	92	-6	0	87
NDT2100 NET OPERATING INVESTMENTS	[None]	-10 672	1 895	-8 777	-8 777	-8 777	-6	0	-8 782
NDT2211	INC	-11 001	3 400	-7 601	-7 601	-7 601	4	0	-7 597
NDT2212	F_CF2	-740		-740	-740	-740	0	0	-740
NDT2210 Amounts paid for acq and LT investmts	[None]	-11 740	3 400	-8 340	-8 340	-8 340	4	0	-8 336
NDT2231 Disposal of financial investments	F_CF7	2 322		2 322	2 322	2 322	0	0	2 322
NDT2232 Amounts to receive fr disposal finan inv	[None]	3 834		3 834	3 834	3 834	0	0	3 834
NDT2233 Link account	INC		-3 400	-3 400	-3 400	-3 400	0	0	-3 400
NDT2230 Proceeds fr disposal of fin investmts	[None]	6 156	-3 400	2 756	2 756	2 756	0	0	2 756
NDT2200 NET LONG TERM INVESTMENT	[None]	-5 584	0	-5 584	-5 584	-5 584	4	0	-5 580
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-16 256	1 895	-14 361	-14 361	-14 361	-2	0	-14 363
NDT3110 Increase of common stock issues	ICA	57 296		57 296	57 296	57 296	0	0	57 296
NDT3100 Common stock issues	[None]	57 296		57 296	57 296	57 296	0	0	57 296
NDT3600 Net interest paid (incl finance lease)	F_CF2	-3 819		-3 819	-3 819	-3 819	0	0	-3 819
NDT3605 Interests paid - Lease Liability/Receivable	F_CF2	-200		-200	-200	-200	0	0	-200
NDT3606 Lease expenditure	DEC	-5 457	-1 336	-6 793	-6 793	-6 793	0	0	-6 793
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	47 820	-1 336	46 484	46 484	46 484	0	0	46 484
NDT0000 INC (DEC) IN NET DEBT	[None]	40 261	716	40 977	40 977	40 977	4	0	40 981
NDTOPE Net Debt - Opening	OPE	30 727		30 727	30 727	30 727	0	0	30 727
NDTMER Net Debt - MER	MER	-2 202		-2 202	-2 202	-2 202	0	0	-2 202
NDTREC Net debt - REC	REC	-512		-512	-512	-512	0	0	-512
NDTOTH Net Debt - Others	[None]	-2 714		-2 714	-2 714	-2 714	0	0	-2 714
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	-95 942		-95 942	-95 942	-95 942	0	0	-95 942
NDTREP Repayment of Long and Medium term borrowings	[None]	-95 942		-95 942	-95 942	-95 942	0	0	-95 942
NDTBOR News Borrowings	INC	92 899		92 899	92 899	92 899	0	0	92 899
NDTLOA New Loans	F_CF2	-2 594		-2 594	-2 594	-2 594	0	0	-2 594
NDTOTD Increase (Dec) in other debt	MVT	7 351		7 351	7 351	7 351	-0	0	7 351
NDTCSH Increase (Dec) in CCE	MVT	-49 960		-49 960	-49 960	-49 960	0	0	-49 960
NDTCHA LM term debt of cles chgd in conso method	CHA						29	0	29
NDTCLO Net Debt - Closing	CLO	-20 232		-20 232	-20 232	-20 232	0	0	-20 232
Net Debt - Closing (calculated)		-20 233	0	-20 233	-20 233	-20 233	29	0	-20 204
Variance		0		0	0	0	-29		-28
Check		-7 985	716	-7 269	-7 269	-7 269	4	0	-7 265

Date: 5/05/2025 (03:59:50) - CONFIDENTIAL