

2A04 010S - BALANCE SHEET BY LEVEL
ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	Input	Manual/Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11020 Purchased Goodwill	294 779	(294 779)	0	0	0		0		0
11820 Deprec of Purchased Goodwill	(238 820)	238 820	0	0	0		0		0
A11000 GOODWILL - NET	55 959	(55 959)	0	1	1		1		1
12120 Internally developped software	2 476		2 476	2 982	2 982		2 982		2 982
12130 Software & Licenses	200		200	241	241		241		241
12150 Other Intangible Assets	6		6	7	7		7		7
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	2 681		2 681	3 229	3 229		3 229		3 229
12820 Amort of Internally developed software	(1 419)		(1 419)	(1 709)	(1 709)		(1 709)		(1 709)
12830 Amortization of Software & Licenses	(200)		(200)	(241)	(241)		(241)		(241)
12850 Amortization of Other Intangible Assets	(6)		(6)	(7)	(7)		(7)		(7)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(1 624)		(1 624)	(1 957)	(1 957)		(1 957)		(1 957)
A12000 INTANGIBLE ASSETS	1 057		1 057	1 273	1 273		1 273		1 273
13113 Fitting and Fixtures	152		152	183	183		183		183
13115 Hardware	425		425	512	512		512		512
13116 Furniture and equipment	11		11	14	14		14		14
13151 Right of use real estate	900		900	1 085	1 085		1 085		1 085
A13100 TANGIBLE ASSETS - GROSS	1 489		1 489	1 793	1 793		1 793		1 793
13813 Depreciation of Fitting & Fixtures	(87)		(87)	(105)	(105)		(105)		(105)
13815 Depreciation of Hardware	(313)		(313)	(377)	(377)		(377)		(377)
13816 Deprec of Furniture & equipment	(11)		(11)	(13)	(13)		(13)		(13)
13851 Depreciation right of use real estate	(295)		(295)	(355)	(355)		(355)		(355)
A13800 TANGIBLE ASSETS - DEPRE	(706)		(706)	(850)	(850)		(850)		(850)
A13000 TANGIBLE FIXED ASSETS - NET	782		782	942	942		942		942
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	65 327		65 327	78 680	78 680	(78 680)			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	65 327		65 327	78 680	78 680	(78 680)			
15122 Loans to conso cies & associates	50 440		50 440	60 749	60 749	(60 749)			
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	50 440		50 440	60 749	60 749	(60 749)			
A15000 NON-CURRENT FINANCIAL ASSETS	115 767		115 767	139 429	139 429	(139 429)			
15L Link acct for invest elim - mother's cie						78 680	78 680		78 680
15LP Link acct for investment elim-affiliates						(536 993)	(536 993)		(536 993)
15TOT LINK ACCT FOR INVESTMT ELIMINATION						(458 313)	(458 313)		(458 313)
16010 Deferred Tax - Temporary Differences	(4 502)		(4 502)	(5 422)	(5 422)		(5 422)		(5 422)
16020 Deferred Tax - Loss Carry Forward	34 262	338	34 600	41 672	41 672		41 672		41 672
16910 Unrecognised Deferred Tax - Temporary Differences	(956)	(47)	(1 003)	(1 208)	(1 208)		(1 208)		(1 208)
16920 Unrecognised Deferred Tax - Loss Carry Forward	(34 262)	5 120	(29 142)	(35 099)	(35 099)		(35 099)		(35 099)
A16000 DEFERRED TAX ASSETS	(5 458)	5 411	(47)	(57)	(57)		(57)		(57)
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	168 107	(50 548)	117 559	141 589	141 589	(597 743)	(456 154)		(456 154)
21110 Work-in-Progress (Goods and services)	8 582		8 582	10 336	10 336	(5 160)	5 175		5 175
21120 Transition costs	3 060		3 060	3 685	3 685		3 685		3 685
21130 Trade Receivables	116 740		116 740	140 602	140 602	(105 747)	34 856		34 856
21140 Trade Receiv - Invoices to be issued	1 272		1 272	1 532	1 532	(80)	1 452		1 452
A21000 TRADE RECEIVABLES - NET	129 654		129 654	156 155	156 155	(110 987)	45 169		45 169
A22000 CURRENT TAX ASSETS									
23020 Invent-HW & SW for Selling & oth invent	1 086		1 086	1 308	1 308		1 308		1 308
A23020 INVENTORIES - NET	1 086		1 086	1 308	1 308		1 308		1 308
23132 State - VAT Receivables	4 746		4 746	5 716	5 716		5 716		5 716
23133 Other Receivables & Current Assets	1 303		1 303	1 569	1 569		1 569		1 569
23138 Prepaid Expenses	5 188		5 188	6 248	6 248	(794)	5 454		5 454
A23030 OTHER RECEIVABLES - NET	11 237		11 237	13 533	13 533	(794)	12 739		12 739
A23000 OTHER CURRENT ASSETS	12 322		12 322	14 841	14 841	(794)	14 046		14 046
A24000 CURRENT FINANCIAL INSTRUMENTS									
A25000 SHORT TERM FINANCIAL ASSETS									
26011 Intercompany current accounts assets	1 949		1 949	2 347	2 347	(2 347)			
26012 Cash at Bank and in Hand	702		702	846	846		846		846
A26000 CASH AND CASH EQUIVALENT	2 651		2 651	3 193	3 193	(2 347)	846		846

27L Link acct for DEBT_long term						(29 643)	(29 643)	(29 643)
272L Link acct for BFR_short term						53 269	53 269	53 269
277TOT LINK ACCT FOR SHORT AND LONG TERM						23 627	23 627	23 627
A20000 CURRENT ASSETS	144 627		144 627	174 189	174 189	(90 501)	83 688	83 688
A00000 TOTAL ASSETS	312 735	(50 548)	262 187	315 778	315 778	(688 244)	(372 466)	(372 466)
31110 Share Capital	1		1	1	1	(1)		
31210 Additional Paid in Capital	445 859		445 859	512 631	512 631	(512 631)		
31340 Other Reserves	0		0	0	0	0		
31350 Retained Earnings	(313 599)	(56 006)	(369 605)	(425 158)	(425 158)	425 158		
3130G Consolidated Reserves						(425 158)	(425 158)	(425 158)
31370 Hedging Reserves (CF hedge) Foreign exch				4	4	(4)		
3137G Hedg Reserv (CF hedge) Foreign exch-GP						4	4	4
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	(2 763)		(2 763)	(3 261)	(3 261)	3 261		
3136G Actuarial gains / losses in OCI - DB plans, GP						(3 261)	(3 261)	(3 261)
31411 Cumulative Translation Adjustments				4 297	4 297	(4 297)		
3141GC Trans Reserves - Group part						(20 064)	(20 064)	(20 064)
31420 Translation Gains/Losses from Net Income				(331)	(331)	331		
3142GC Translation on Net Income-Group part						(331)	(331)	(331)
31510 Net Income For The Period	(17 846)	4 105	(13 741)	(16 219)	(16 219)	16 219		
3151G Net Income - Group part						(16 219)	(16 219)	(16 219)
L31000 SHAREHOLDER'S EQUITY	111 652	(51 901)	59 751	71 964	71 964	(536 993)	(465 029)	(465 029)
L32000 MINORITY INTEREST								
L30000 TOTAL SHAREHOLDER'S EQUITY	111 652	(51 901)	59 751	71 964	71 964	(536 993)	(465 029)	(465 029)
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS								
42010 Provisions for losses and contingencies - Non-current	17 531	2 706	20 237	24 373	24 373		24 373	24 373
L42000 NON CURRENT PROVISIONS	17 531	2 706	20 237	24 373	24 373		24 373	24 373
L43000 LONG TERM BORROWINGS								
L44000 DEFERRED TAX LIABILITIES								
L45000 NON CURRENT FINANCIAL INSTRUMENTS								
47011 Lease liability Real estate - Non-current	692		692	834	834		834	834
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	692		692	834	834		834	834
L48000 OTHER NON CURRENT LIABILITIES								
L40000 NON CURRENT LIABILITIES	18 223	2 706	20 929	25 207	25 207		25 207	25 207
51010 Trade Payables	59 208		59 208	71 310	71 310	(69 165)	2 145	2 145
51020 Trade Payables - Invoice not yet received	6 001	(1 353)	4 648	5 598	5 598	10 653	16 252	16 252
L51000 TRADE PAYABLES AND NOTE PAYABLE	65 209	(1 353)	63 856	76 908	76 908	(58 511)	18 397	18 397
52010 Corp Income Tax & Accrued Income Tax	567		567	683	683		683	683
L52000 CURRENT TAX	567		567	683	683		683	683
L53000 CURRENT FINANCIAL INSTRUMENTS								
54020 Securitization	0		0	0	0		0	0
54030 Intercompany cur acct liabilities	77 000		77 000	92 739	92 739	(92 739)		
54040 Overdraft & Cash Facilities	13 891		13 891	16 730	16 730		16 730	16 730
54060 Accrued Interest on Bank Overdraft	64		64	77	77		77	77
L54000 CURRENT PORTION OF BORROWINGS	90 955		90 955	109 546	109 546	(92 739)	16 807	16 807
L57000 Accrued Interests - lease								
55020 Trade Receivables-credit notes	105		105	127	127		127	127
55030 Employee Payables & Accrued Expenses	1 826		1 826	2 199	2 199		2 199	2 199
55035 Employee Payables - Bonus score card	4 228		4 228	5 092	5 092		5 092	5 092
55040 Social Charges, Welfare Liabilities	(83)		(83)	(100)	(100)		(100)	(100)
55050 State - VAT Payable	12 108		12 108	14 583	14 583		14 583	14 583
55100 Other Current Liabilities	3 678		3 678	4 430	4 430		4 430	4 430
55110 Deferred Income	4 266		4 266	5 138	5 138	0	5 138	5 138
L55000 OTHER CURRENT LIABILITIES	26 128		26 128	31 468	31 468	0	31 468	31 468
L58000 CURRENT PROVISIONS								

L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES	182 859	(1 353)	181 506	218 606	218 606	(151 251)	67 355		67 355
L00000 TOTAL LIABILITIES	312 734	(50 548)	262 186	315 777	315 777	(688 244)	(372 467)		(372 467)
ASSETS - LIABILITIES	1		1	1	1		1		1

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL
ST_AO.EB53 Eviden Technology Services Limited Actuals December 2024

	Input	ManualAdjustments	TotalRestated	Translated	Proportion	Elimination	Contribution	TopAdjustments	Contribution Total
70000 Sales of Services	258 625		258 625	305 262	305 262	(81 464)	223 798		223 798
70003 Sales of Hardware	1 538		1 538	1 815	1 815		1 815		1 815
70007 Pass Through Sales Revenues	656		656	774	774		774		774
70008 Extra Sales	16		16	19	19	(19)			
70014 Resale of Services	89		89	105	105		105		105
70015 Sales of own Hardware	1 617		1 617	1 908	1 908		1 908		1 908
REVENUE	262 540		262 540	309 884	309 884	(81 483)	228 401		228 401
60101D Wages and Salaries - D	(79 774)		(79 774)	(94 160)	(94 160)	1 307	(92 853)		(92 853)
60101I Wages & Salaries - I	(14 374)		(14 374)	(16 966)	(16 966)	(1 314)	(18 280)		(18 280)
60102D Bonus score card - D	(6 391)		(6 391)	(7 544)	(7 544)		(7 544)		(7 544)
60102I Bonus score card - I	(2 266)		(2 266)	(2 675)	(2 675)		(2 675)		(2 675)
60112D Other incentive wages (discretionary) - D	(1)		(1)	(1)	(1)		(1)		(1)
60103D Social Expenses other than DC Plans - D	(9 252)		(9 252)	(10 921)	(10 921)		(10 921)		(10 921)
60103I Social Exp other than DC plans - I	(2 067)		(2 067)	(2 439)	(2 439)	24	(2 415)		(2 415)
60108D DC plans other than pension (death, disability & medical) - D	(1 974)		(1 974)	(2 330)	(2 330)		(2 330)		(2 330)
60108I DC plans other than pension (death, disability & medical) - I	(261)		(261)	(308)	(308)		(308)		(308)
60110D DC pension plans other (state & mandatory)-D	(6 189)		(6 189)	(7 306)	(7 306)		(7 306)		(7 306)
60110I DC pension plans other (state & mandatory)-I	(1 261)		(1 261)	(1 489)	(1 489)		(1 489)		(1 489)
60117D Social expenses on bonus scorecard & oth. Inc. D	(562)		(562)	(663)	(663)		(663)		(663)
60117I Social expenses on bonus scorecard & oth. Inc. I	(286)		(286)	(337)	(337)		(337)		(337)
60116D Op Expenses Reallocated - Staff Costs -D	782		782	923	923	905	1 828		1 828
60116I Op Expenses Reallocated - Staff Costs - I	422		422	499	499	1 107	1 605		1 605
60121D Commissions (on sales) - D	(3)		(3)	(3)	(3)		(3)		(3)
60121I Commissions (on sales) - I	(609)		(609)	(719)	(719)		(719)		(719)
60122D Termination payments - D	(490)		(490)	(578)	(578)		(578)		(578)
60122I Termination payments - I	(416)		(416)	(491)	(491)		(491)		(491)
60123D Overtime - D	(451)		(451)	(532)	(532)		(532)		(532)
60123I Overtime - I	(1)		(1)	(1)	(1)		(1)		(1)
60111D Company Cars - D	(3 989)		(3 989)	(4 708)	(4 708)		(4 708)		(4 708)
60111I Company Cars - I	(895)		(895)	(1 057)	(1 057)		(1 057)		(1 057)
WSA WAGES AND SALARIES	(130 310)		(130 310)	(153 809)	(153 809)	2 028	(151 781)		(151 781)
SSCH PENSIONS COSTS									
60114D Staff Training Costs - D	(249)		(249)	(294)	(294)	223	(71)		(71)
60114I Staff Training Costs - I	(247)		(247)	(291)	(291)	302	11		11
TPS TAX, TRAINING, PROFIT SHARING	(496)		(496)	(585)	(585)	525	(60)		(60)
NCPPE NET CHARGE TO PROVISIONS									
PERSONNEL EXPENSES	(130 806)		(130 806)	(154 394)	(154 394)	2 553	(151 841)		(151 841)
60001 Hardware - Purchases for Selling	2		2	2	2	(12)	(9)		(9)
60003 Software - Purchases for Selling	(1 334)		(1 334)	(1 574)	(1 574)	833	(742)		(742)
60014 Variation of finished goods inventories	(1 165)		(1 165)	(1 375)	(1 375)	1 533	158		158
CACOGS Contra-account COGS						(1 533)	(1 533)		(1 533)
PURCHASE FOR SELLING AND ROYALTIES	(2 497)		(2 497)	(2 947)	(2 947)	821	(2 126)		(2 126)
60012 Variation of spare parts inventories	(214)		(214)	(253)	(253)	146	(107)		(107)
CAINV Contra-account Inventory						(146)	(146)		(146)
Variation of Inventory	(214)		(214)	(253)	(253)		(253)		(253)
60136D Subcontractors (Time & Material)-D	(114 468)		(114 468)	(135 110)	(135 110)	58 869	(76 241)		(76 241)
60136I Subcontractors (Time and Material) - I	(1 968)		(1 968)	(2 323)	(2 323)	2 597	274		274
60141D Subcontractors (Fixed Price)-D	(10 101)		(10 101)	(11 922)	(11 922)	1 166	(10 756)		(10 756)
60141I Subcontractors (Fixed Price) - I	(477)		(477)	(563)	(563)	563	(1)		(1)
60151D Outsourced Services - D	(10 608)		(10 608)	(12 521)	(12 521)	11 603	(918)		(918)
60151I Outsourced Services - I	(1 477)		(1 477)	(1 743)	(1 743)	1 434	(309)		(309)
60154D Global Recharges - D	(3 925)		(3 925)	(4 633)	(4 633)	4 633			
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(143 024)		(143 024)	(168 815)	(168 815)	80 865	(87 950)		(87 950)
60194D Other Real Estate Costs - D	3 122		3 122	3 685	3 685		3 685		3 685
60194I Other Real Estate Costs - I	(8)		(8)	(10)	(10)		(10)		(10)
PREMISES COSTS	3 114		3 114	3 675	3 675		3 675		3 675
60181D Maintenance Costs - D	(2 513)		(2 513)	(2 966)	(2 966)	(3 884)	(6 851)		(6 851)
60181I Maintenance Costs - I	(144)		(144)	(170)	(170)	93	(77)		(77)
60192D Other IT Related Costs - D	(5 429)		(5 429)	(6 408)	(6 408)	7 334	926		926
60192I Other IT Related Costs - I	841		841	992	992	(2)	990		990
60161D Rent- D	(9 851)		(9 851)	(11 627)	(11 627)	6 402	(5 226)		(5 226)
60161I Rent - I	3 323		3 323	3 922	3 922	886	4 809		4 809
60261 Reversal Rent (IFRS16)	262		262	309	309		309		309
60164D Software Licenses- D	(5 109)		(5 109)	(6 031)	(6 031)	1 077	(4 953)		(4 953)
60164I Software Licenses- I	345		345	407	407		407		407
MPR MEANS OF PRODUCTION	(18 275)		(18 275)	(21 571)	(21 571)	11 906	(9 665)		(9 665)
60171D Telecommunication Costs - D	(392)		(392)	(463)	(463)	2	(461)		(461)
60171I Telecommunication Costs - I	(3)		(3)	(3)	(3)	0	(3)		(3)
TELECOMMUNICATIONS	(395)		(395)	(466)	(466)	2	(465)		(465)
60131D Travelling Expenses - D	(1 094)		(1 094)	(1 291)	(1 291)	313	(978)		(978)
60131I Travelling Expenses - I	(363)		(363)	(428)	(428)	3	(426)		(426)
TRAVELLING EXPENSES	(1 457)		(1 457)	(1 719)	(1 719)	316	(1 404)		(1 404)
60196D Other Taxes and Similar Expenses - D	(392)		(392)	(463)	(463)		(463)		(463)
60196I Other Taxes and Similar Expenses - I	(21)		(21)	(25)	(25)		(25)		(25)
TAXES, OTHER THAN CORPORATE INCOME TAX	(413)		(413)	(488)	(488)		(488)		(488)
GAINS AND LOSSES ON DISP OF T&I ASSETS									
60191D Insurance Premiums (excl car related) - D	(1 503)		(1 503)	(1 774)	(1 774)	1 617	(157)		(157)
60191I Insurance Premiums (excl car related) - I	(551)		(551)	(650)	(650)	480	(171)		(171)
60195D Other External Expenses - D	1 438		1 438	1 697	1 697	(1 815)	(118)		(118)
60195I Other External Expenses - I	(106)		(106)	(126)	(126)		(126)		(126)
60211D Staff recruitment fees - D	(22)		(22)	(26)	(26)	4	(22)		(22)
60211I Staff recruitment fees - I	(68)		(68)	(81)	(81)		(81)		(81)
60212 Auditors' Fees	(220)		(220)	(259)	(259)		(259)		(259)
70012 Capitalized Production	1 339		1 339	1 580	1 580		1 580		1 580
70231 Indirect IC Reimvoicing (excluding Global Structure)	2 177		2 177	2 570	2 570	(2 515)	55		55
60213D Other Professional Fees - D	(1 982)		(1 982)	(2 340)	(2 340)	376	(1 964)		(1 964)
60213I Other Professional Fees - I	(736)		(736)	(869)	(869)	475	(394)		(394)
60201D Communication & Marketing costs - D	(213)		(213)	(252)	(252)	6	(246)		(246)
60201I Communication & Marketing costs - I	(50)		(50)	(59)	(59)	3	(55)		(55)

60193D Trade Receivables Written off - D	(125)		(125)	(148)	(148)		(148)		(148)
60300 Global Structure Recharge	(2 933)		(2 933)	(3 462)	(3 462)	3 462			
OTHER OPERATING EXPENSES	(3 557)		(3 557)	(4 198)	(4 198)	2 093	(2 105)		(2 105)
68146D Tang Assets : Deprec & Impairment - D	(89)		(89)	(105)	(105)		(105)		(105)
68146I Tang Assets - Deprec & Impairment - I	(26)		(26)	(31)	(31)		(31)		(31)
68178 Transition costs Amort/Impairment	(1 582)		(1 582)	(1 867)	(1 867)		(1 867)		(1 867)
68148D Intangible assets - Amort & Impair - D	(296)		(296)	(349)	(349)		(349)		(349)
68150 Depreciations and impairment right of use	(199)		(199)	(235)	(235)		(235)		(235)
NET DEPRECIATION OF T&I ASSETS	(2 192)		(2 192)	(2 587)	(2 587)		(2 587)		(2 587)
NET DEPRECIATION OF CURRENT ASSETS									
78176D Rel.Of provisions for loss & conting. - D	477		477	562	562		562		562
NET CHARGE TO PROVISIONS FOR L&C	477		477	562	562		562		562
6LEXPD Contra-account Direct						10 949	10 949		10 949
OPERATING EXPENSES	(168 434)		(168 434)	(198 808)	(198 808)	106 951	(91 857)		(91 857)
6LEXPD Contra-account for operating incl&exp						(28 021)	(28 021)		(28 021)
OPERATING MARGIN	(36 700)		(36 700)	(43 318)	(43 318)		(43 318)		(43 318)
60452 NBV from disp non cons Inv (AFS) sold/WO	36		36	43	43		43		43
70452 Selling Price from disp non cons Inv-AFS	175		175	206	206		206		206
CAPITAL G&L ON DISPOSAL OF ASSETS	211		211	249	249		249		249
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS									
6LEXIC Extraordinary contra account						32 006	32 006		32 006
68331 Operating income related provision	(5 104)	(2 706)	(7 809)	(9 217)	(9 217)		(9 217)		(9 217)
78331 Release of oper income related prov	4 418		4 418	5 215	5 215		5 215		5 215
68334 Other oper income related expenses	(52 118)	1 353	(50 765)	(59 920)	(59 920)	50 514	(9 406)		(9 406)
78334 Other oper income related income	69 913		69 913	82 520	82 520	(82 520)			
NET PROFIT(CHARGE)	17 110	(1 353)	15 757	18 598	18 598		18 598		18 598
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES	17 321	(1 353)	15 968	18 848	18 848		18 848		18 848
OPERATING INCOME	(19 379)	(1 353)	(20 732)	(24 470)	(24 470)		(24 470)		(24 470)
60251 Group Overhead - Brand Name Altos Origin	(1 185)		(1 185)	(1 399)	(1 399)	1 399			
60252 Group Overhead - Structure Costs & GSA	1 798		1 798	2 122	2 122	(2 122)			
6LGOVH Group Overhead - Interco Contra Acc						724	724		724
AGT ALLOCATION OF GSA AND TM FEES	613		613	724	724		724		724
60361 Offshore netting billing	5 435		5 435	6 415	6 415		6 415		6 415
ONB OFFSHORE NETTING BILLING	5 435		5 435	6 415	6 415		6 415		6 415
60403 Inter. exp/Bank overdraft - Cash Pooling	(583)		(583)	(689)	(689)		(689)		(689)
70403 Int income on Cash at Bank-Cash Pooling	0		0	0	0		0		0
60411 Financial interests on lease liability Real estate	(86)		(86)	(101)	(101)		(101)		(101)
GCFD GROSS COST OF FINANCIAL DEBT	(669)		(669)	(790)	(790)		(790)		(790)
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	(669)		(669)	(790)	(790)		(790)		(790)
Other financial income									
60405 Other Interest Expenses	(183)		(183)	(216)	(216)		(216)		(216)
Other financial expense	(183)		(183)	(216)	(216)		(216)		(216)
70423 Other foreign exchange Gains	351		351	415	415		415		415
60423 Other foreign exchange Losses	(1 086)		(1 086)	(1 282)	(1 282)		(1 282)		(1 282)
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE	(735)		(735)	(867)	(867)		(867)		(867)
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	(918)		(918)	(1 084)	(1 084)		(1 084)		(1 084)
6LFIN Contra-account : Financial operations									
NET FINANCIAL INCOME	(1 587)		(1 587)	(1 873)	(1 873)		(1 873)		(1 873)
INCOME BEFORE TAX	(14 918)	(1 353)	(16 270)	(19 205)	(19 205)		(19 205)		(19 205)
DISCONTINUED OPERATIONS									
CURRENT TAXES									
60911 Deferred tax	(2 928)	5 458	2 530	2 986	2 986		2 986		2 986
DEFERRED TAXES	(2 928)	5 458	2 530	2 986	2 986		2 986		2 986
TAX EXPENSES	(2 928)	5 458	2 530	2 986	2 986		2 986		2 986
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(17 846)	4 105	(13 740)	(16 218)	(16 218)		(16 218)		(16 218)
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(17 846)	4 105	(13 740)	(16 218)	(16 218)		(16 218)		(16 218)

2A10 005S - NET DEBT

ST_AO.EB53 Eviden Technology Services Limited - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-17 846	4 105	-13 741	-16 219	-16 219	-0	0	-16 219
NDT1121 Dep of fixed assets (Imp-Reversal)	[None]	610		610	720	720	0	0	720
NDT1122 Net charge to operating provision	[None]	-477		-477	-562	-562	0	0	-562
NDT1124 Net charge to other operating provision	[None]	685	2 706	3 391	4 002	4 002	0	0	4 002
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	819	2 706	3 524	4 160	4 160	0	0	4 160
NDT1133 G/L on disposals of financial assets	[None]	-211		-211	-249	-249	0	0	-249
NDT1130 G/L on disposals of fixed assets	F_CF2	-211		-211	-249	-249	0	0	-249
NDT1150 Minority interests and associates	[None]						0	0	
NDT1160 Financial instrument	[None]	0		0	0	0	0	0	0
NDT1170 Financial interest	[None]	766		766	905	905	0	0	905
NDT1175 Interest on lease Liability/Receivable	[None]	86		86	101	101	0	0	101
NDT1180 Tax charge (incl deferred taxes)	[None]	2 928	-5 458	-2 530	-2 986	-2 986	0	0	-2 986
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	-13 458	1 353	-12 105	-14 288	-14 288	-0	0	-14 288
NDT1200 Taxes paid	F_CF1	0		0	0	0	0	0	0
NDT1320 Change in current assets	F_CF2	83 564		83 564	98 633	98 633	78 778	0	177 411
NDT1340 Change in current liabilities	MVT	-154 155	-1 353	-155 508	-183 551	-183 551	-8 438	0	-191 989
NDT1350 Link account	F_CF2						-70 340	0	-70 340
NDT1300 Change in working capital requirement	F_CF2	-70 591	-1 353	-71 944	-84 917	-84 917	-0	0	-84 917
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-84 049	0	-84 049	-99 206	-99 206	-0	0	-99 206
NDT2111 Purchase of intangible assets	INC	-300		-300	-354	-354	0	0	-354
NDT2112 Purchase of tangible assets	INC	-108		-108	-127	-127	0	0	-127
NDT2116 Right of use	INC	-283		-283	-334	-334	0	0	-334
NDT2117 Lease liability	INC	283		283	334	334	0	0	334
NDT2110 Purchase of intangible & tangible assets	[None]	-408		-408	-482	-482	0	0	-482
NDT2120 Proceeds from disposals of I/T assets	F_CF2						0	0	
NDT2100 NET OPERATING INVESTMENTS	[None]	-408		-408	-482	-482	0	0	-482
NDT2210 Amounts paid for acq and LT investmts	[None]						0	0	
NDT2231 Disposal of financial investments	F_CF7	175		175	206	206	0	0	206
NDT2232 Amounts to receive fr disposal finan inv	[None]						0	0	
NDT2230 Proceeds fr disposal of fin investmts	[None]	175		175	206	206	0	0	206
NDT2200 NET LONG TERM INVESTMENT	[None]	175		175	206	206	0	0	206
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-234		-234	-276	-276	0	0	-276
NDT3100 Common stock issues	[None]						0	0	
NDT3600 Net interest paid (incl finance lease)	F_CF2	-766		-766	-905	-905	0	0	-905
NDT3605 Interests paid - Lease Liability/Receivable	F_CF2	-86		-86	-101	-101	0	0	-101
NDT3606 Lease expenditure	DEC	-166		-166	-196	-196	0	0	-196
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	-1 019		-1 019	-1 202	-1 202	0	0	-1 202
NDT0000 INC (DEC) IN NET DEBT	[None]	-85 301	0	-85 301	-100 684	-100 684	-0	0	-100 684
NDTOPE Net Debt - Opening	OPE	-47 609		-47 609	-54 898	-54 898	-0	0	-54 898
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	424		424	500	500	0	0	500
NDTREP Repayment of Long and Medium term borrowings	[None]	424		424	500	500	0	0	500
NDTOTD Increase (Dec) in other debt	MVT	85 252		85 252	100 625	100 625	0	0	100 625
NDTCSH Increase (Dec) in CCE	MVT	-202		-202	-239	-239	0	0	-239
NDTEXT Net Debt - Exchange rate	F_CFS				-385	-385	-0	0	-385
NDTCLO Net Debt - Closing	CLO	37 864		37 864	45 604	45 604	0	0	45 604
<i>Net Debt - Closing (calculated)</i>		<i>37 864</i>	<i>0</i>	<i>37 864</i>	<i>45 604</i>	<i>45 604</i>	<i>0</i>	<i>0</i>	<i>45 604</i>
<i>Variance</i>		<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Check</i>		<i>172</i>	<i>0</i>	<i>172</i>	<i>203</i>	<i>203</i>	<i>-0</i>	<i>0</i>	<i>203</i>

Date: 5/05/2025 (04:10:22) - CONFIDENTIAL