

2A04 010S - BALANCE SHEET BY LEVEL
ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11020 Purchased Goodwill	583		583	583	583		583		583
A11000 GOODWILL - NET	583		583	583	583		583		583
12120 Internally developed software	9 543		9 543	9 543	9 543		9 543		9 543
12130 Software & Licenses	3 956		3 956	3 956	3 956		3 956		3 956
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS	13 500		13 500	13 500	13 500		13 500		13 500
12820 Amort of Internally developed software	(6 349)		(6 349)	(6 349)	(6 349)		(6 349)		(6 349)
12830 Amortization of Software & Licenses	(3 613)		(3 613)	(3 613)	(3 613)		(3 613)		(3 613)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP	(9 962)		(9 962)	(9 962)	(9 962)		(9 962)		(9 962)
A12000 INTANGIBLE ASSETS	3 538		3 538	3 538	3 538		3 538		3 538
13113 Fitting and Fixtures	91		91	91	91		91		91
13115 Hardware	14 510	1 044	15 554	15 554	15 554		15 554		15 554
13116 Furniture and equipment	525		525	525	525		525		525
13117 Other Tangible Assets	278		278	278	278		278		278
13151 Right of use real estate	2 581		2 581	2 581	2 581		2 581		2 581
13130 Tangible Assets in Progress	0		0	0	0		0		0
A13100 TANGIBLE ASSETS - GROSS	17 985	1 044	19 029	19 029	19 029		19 029		19 029
13813 Depreciation of Fitting & Fixtures	(58)		(58)	(58)	(58)		(58)		(58)
13815 Depreciation of Hardware	(10 012)		(10 012)	(10 012)	(10 012)		(10 012)		(10 012)
13816 Deprec of Furniture & equipment	(480)		(480)	(480)	(480)		(480)		(480)
13817 Depreciation of other tangible assets	(207)		(207)	(207)	(207)		(207)		(207)
13851 Depreciation right of use real estate	(707)		(707)	(707)	(707)		(707)		(707)
A13800 TANGIBLE ASSETS - DEPRE	(11 464)		(11 464)	(11 464)	(11 464)		(11 464)		(11 464)
13L Link acct for internal sales		(1 181)	(1 181)	(1 181)	(1 181)		(1 181)		(1 181)
A13000 TANGIBLE FIXED ASSETS - NET	6 521	(137)	6 384	6 384	6 384		6 384		6 384
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	58 300		58 300	58 300	58 300	(58 300)			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	58 300		58 300	58 300	58 300	(58 300)			
15121 Loans	8		8	8	8		8		8
15123 Deposits & Sureties paid	19		19	19	19		19		19
A15020 RECEIVABLES AND OTHER FIN ASSETS NET	26		26	26	26		26		26
A15000 NON-CURRENT FINANCIAL ASSETS	58 326		58 326	58 326	58 326	(58 300)	26		26
15L Link acct for invest elim - mother's cie						58 300	58 300		58 300
15LP Link acct for investment elim-affiliates						(79 839)	(79 839)		(79 839)
15TOT LINK ACCT FOR INVESTMT ELIMINATION						(21 539)	(21 539)		(21 539)
16010 Deferred Tax - Temporary Differences	100 753		100 753	100 753	100 753		100 753		100 753
16020 Deferred Tax - Loss Carry Forward	58 216		58 216	58 216	58 216		58 216		58 216
16910 Unrecognised Deferred Tax - Temporary Differences		(107 298)	(107 298)	(107 298)	(107 298)		(107 298)		(107 298)
16920 Unrecognised Deferred Tax - Loss Carry Forward		(26 509)	(26 509)	(26 509)	(26 509)		(26 509)		(26 509)
A16000 DEFERRED TAX ASSETS	158 969	(133 807)	25 162	25 162	25 162		25 162		25 162
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
18030 Pension net asset - Funded DB plans	76 182	(76 182)	0	0	0		0		0
A18000 OTHER NON CURRENT ASSETS	76 182	(76 182)	0	0	0		0		0
A10000 NON CURRENT ASSETS	304 118	(210 126)	93 993	93 993	93 993	(79 839)	14 153		14 153
21110 Work-in-Progress (Goods and services)	50 591	(25 178)	25 414	25 414	25 414	(872)	24 541		24 541
21120 Transition costs	278		278	278	278		278		278
21130 Trade Receivables	98 329		98 329	98 329	98 329	(15 189)	83 141		83 141
21140 Trade Receiv - Invoices to be issued	1 150		1 150	1 150	1 150	(474)	677		677
21930 Allowance on trade receivables	(83)		(83)	(83)	(83)		(83)		(83)
A21000 TRADE RECEIVABLES - NET	150 265	(25 178)	125 088	125 088	125 088	(16 535)	108 553		108 553
22010 Income Tax-Rec Reimburs Tax Credits	42		42	42	42		42		42
A22000 CURRENT TAX ASSETS	42		42	42	42		42		42
23020 Invent-HW & SW for Selling & oth invent	1 507		1 507	1 507	1 507		1 507		1 507
23920 Allow/Invent-HW & SW for Selling & oth invent	(145)		(145)	(145)	(145)		(145)		(145)
A23020 INVENTORIES - NET	1 362		1 362	1 362	1 362		1 362		1 362
23131 Advance payment	2 913		2 913	2 913	2 913		2 913		2 913
23132 State - VAT Receivables	25		25	25	25		25		25
23133 Other Receivables & Current Assets	(438)		(438)	(438)	(438)	(770)	(1 208)		(1 208)
23138 Prepaid Expenses	11 312		11 312	11 312	11 312	(830)	10 482		10 482
A23030 OTHER RECEIVABLES - NET	13 813		13 813	13 813	13 813	(1 601)	12 212		12 212
A23000 OTHER CURRENT ASSETS	15 175		15 175	15 175	15 175	(1 601)	13 574		13 574
24010 Cash Flow Hedge foreign exch deriv	18		18	18	18		18		18

A24000 CURRENT FINANCIAL INSTRUMENTS	18		18	18	18		18		18
A25000 SHORT TERM FINANCIAL ASSETS									
26011 Intercompany current accounts assets	20 679		20 679	20 679	20 679	(20 679)			
26012 Cash at Bank and in Hand	3 237		3 237	3 237	3 237		3 237		3 237
A26000 CASH AND CASH EQUIVALENT	23 916		23 916	23 916	23 916	(20 679)	3 237		3 237
27L Link acct for DEBT_Long term						12 945	12 945		12 945
272L Link acct for BFR_short term						(40 616)	(40 616)		(40 616)
27TOT LINK ACCT FOR SHORT AND LONG TERM						(27 671)	(27 671)		(27 671)
A20000 CURRENT ASSETS	189 416	(25 178)	164 238	164 238	164 238	(66 486)	97 752		97 752
A00000 TOTAL ASSETS	493 534	(235 303)	258 231	258 231	258 231	(146 325)	111 905		111 905
31110 Share Capital	32		32	32	32	(32)			
31210 Additional Paid in Capital	79 810		79 810	79 810	79 810	(79 810)			
31350 Retained Earnings	117 482	(133 807)	(16 325)	(16 325)	(16 325)	16 325			
3130G Consolidated Reserves						(16 322)	(16 322)	19 609	3 287
31370 Hedging Reserves (CF hedge) Foreign exch	(2)		(2)	(2)	(2)	2			
3137G Hedg Reserv (CF hedge) Foreign exch-GP						(2)	(2)		(2)
31360 Actuarial gains / losses in OCI - DB plans, excl OLTB	(5 623)		(5 623)	(5 623)	(5 623)	5 623			
3136G Actuarial gains / losses in OCI - DB plans, GP						(5 623)	(5 623)		(5 623)
31510 Net Income For The Period	(13 143)	(137)	(13 280)	(13 280)	(13 280)	13 280			
3151G Net Income - Group part						(13 280)	(13 280)	(19 609)	(32 889)
L31000 SHAREHOLDER'S EQUITY	178 556	(133 944)	44 612	44 612	44 612	(79 839)	(35 227)		(35 227)
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	178 556	(133 944)	44 612	44 612	44 612	(79 839)	(35 227)		(35 227)
41010 Pension net liability - Funded DB plans	177	(177)	0	0	0		0		0
41020 Pension net liability - Unfunded DB plans	103 296	(76 182)	27 115	27 115	27 115		27 115		27 115
41030 Pension net liability - OLTB plans	3 455	177	3 632	3 632	3 632		3 632		3 632
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS	106 928	(76 182)	30 746	30 746	30 746		30 746		30 746
42010 Provisions for losses and contingencies - Non-current	580		580	580	580		580		580
L42000 NON CURRENT PROVISIONS	580		580	580	580		580		580
L43000 LONG TERM BORROWINGS									
L44000 DEFERRED TAX LIABILITIES									
L45000 NON CURRENT FINANCIAL INSTRUMENTS									
47011 Lease liability Real estate - Non-current	1 899		1 899	1 899	1 899		1 899		1 899
47012 Lease liability IT equipment - Non-current									
47013 Lease liability Company cars - Non-current									
47010 Lease liability Others - Non-current									
L47000 NON CURRENT LEASE Liability	1 899		1 899	1 899	1 899		1 899		1 899
L46000 OTHER NON CURRENT LIABILITIES									
L40000 NON CURRENT LIABILITIES	109 406	(76 182)	33 225	33 225	33 225		33 225		33 225
51010 Trade Payables	70 611		70 611	70 611	70 611	(54 397)	16 214		16 214
51020 Trade Payables - Invoice not yet received	22 239		22 239	22 239	22 239	(4 211)	18 028		18 028
L51000 TRADE PAYABLES AND NOTE PAYABLE	92 850		92 850	92 850	92 850	(58 609)	34 242		34 242
L52000 CURRENT TAX									
L53000 CURRENT FINANCIAL INSTRUMENTS									
54030 Intercompany cur acct liabilities	7 735		7 735	7 735	7 735	(7 735)			
54040 Overdraft & Cash Facilities	4 627		4 627	4 627	4 627		4 627		4 627
54060 Accrued Interest on Bank Overdraft	79		79	79	79		79		79
L54000 CURRENT PORTION OF BORROWINGS	12 441		12 441	12 441	12 441	(7 735)	4 706		4 706
L57000 Accrued Interests - lease									
55010 Installments & Adv received from Debtors	30 362	(25 178)	5 185	5 185	5 185		5 185		5 185
55020 Trade Receivables-credit notes	10 040		10 040	10 040	10 040	(19)	10 021		10 021
55030 Employee Payables & Accrued Expenses	17 174		17 174	17 174	17 174		17 174		17 174
55035 Employee Payables - Bonus score card	2 381		2 381	2 381	2 381		2 381		2 381
55040 Social Charges, Welfare Liabilities	92		92	92	92		92		92
55050 State - VAT Payable	8 031		8 031	8 031	8 031		8 031		8 031

55070 Payab on acquis tang & intang assets - C	16		16	16	16		16	16
55100 Other Current Liabilities	3 818		3 818	3 818	3 818		3 818	3 818
55110 Deferred Income	28 365		28 365	28 365	28 365	(124)	28 241	28 241
L55000 OTHER CURRENT LIABILITIES	100 281	(25 178)	75 103	75 103	75 103	(143)	74 960	74 960
L58000 CURRENT PROVISIONS								
L57500 CURRENT LEASE Liability								
L50000 CURRENT LIABILITIES	205 571	(25 178)	180 394	180 394	180 394	(66 486)	113 908	113 908
L00000 TOTAL LIABILITIES	493 534	(235 303)	258 231	258 231	258 231	(146 325)	111 905	111 905
ASSETS - LIABILITIES	0		0	0	0		0	0

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL
ST_AO.EB76 Eviden Germany GmbH newco from E735 Actuals December 2024

	Input	ManualAdjustments	TotalRestated	Translated	Proportion	Elimination	Contribution	TopAdjustments	Contribution Total
70000 Sales of Services	546 125		546 125	546 125	546 125	(123 253)	422 872		422 872
70003 Sales of Hardware	33 240		33 240	33 240	33 240	(3 562)	29 679		29 679
70007 Pass Through Sales Revenues	345		345	345	345	(194)	152		152
70008 Extra Sales	686		686	686	686	3	689		689
70014 Resale of Services	60		60	60	60		60		60
70015 Sales of own Hardware	2 883		2 883	2 883	2 883	(49)	2 835		2 835
REVENUE	583 339		583 339	583 339	583 339	(127 054)	456 285		456 285
60101D Wages and Salaries - D	(138 398)		(138 398)	(138 398)	(138 398)	1 534	(136 864)		(136 864)
60101I Wages & Salaries - I	(20 046)		(20 046)	(20 046)	(20 046)	(1 337)	(21 383)		(21 383)
60102D Bonus score card - D	(2 737)		(2 737)	(2 737)	(2 737)		(2 737)		(2 737)
60102I Bonus score card - I	(5 321)		(5 321)	(5 321)	(5 321)		(5 321)		(5 321)
60112D Other incentive wages (discretionary) - D	(401)		(401)	(401)	(401)		(401)		(401)
60112I Other incentive wages - I	(344)		(344)	(344)	(344)		(344)		(344)
60103D Social Expenses other than DC Plans - D	(2 521)		(2 521)	(2 521)	(2 521)		(2 521)		(2 521)
60103I Social Exp other than DC plans - I	(491)		(491)	(491)	(491)	10	(481)		(481)
60107D DC pension plans (A/O stand alone plans) - D	(580)		(580)	(580)	(580)		(580)		(580)
60107I DC pension plans (A/O stand alone plans) - I	465		465	465	465		465		465
60108D DC plans other than pension (death, disability & medical) - D	(10 880)		(10 880)	(10 880)	(10 880)		(10 880)		(10 880)
60108I DC plans other than pension (death, disability & medical) - I	(861)		(861)	(861)	(861)		(861)		(861)
60110D DC pension plans other (state & mandatory)-D	(12 967)		(12 967)	(12 967)	(12 967)		(12 967)		(12 967)
60110I DC pension plans other (state & mandatory)-I	(1 851)		(1 851)	(1 851)	(1 851)		(1 851)		(1 851)
60123D Overtime - D	(1 154)		(1 154)	(1 154)	(1 154)		(1 154)		(1 154)
60123I Overtime - I	(51)		(51)	(51)	(51)		(51)		(51)
WSA WAGES AND SALARIES	(198 138)		(198 138)	(198 138)	(198 138)	207	(197 931)		(197 931)
60104I DB Pension expenses on funded plans - I		909	909	909	909		909		909
60105I Pension benefit payment - Unfunded DB plans - I	(2 199)		(2 199)	(2 199)	(2 199)		(2 199)		(2 199)
60106D Contributions and benefit payments - OLTB plans - D	(1 457)		(1 457)	(1 457)	(1 457)		(1 457)		(1 457)
60106I Contributions and benefit payments - OLTB plans - I	(94)		(94)	(94)	(94)		(94)		(94)
SSCH PENSIONS COSTS	(3 749)	909	(2 841)	(2 841)	(2 841)		(2 841)		(2 841)
60114D Staff Training Costs - D	(804)		(804)	(804)	(804)	8	(796)		(796)
60114I Staff Training Costs - I	(1 097)		(1 097)	(1 097)	(1 097)	196	(902)		(902)
TPS TAX, TRAINING, PROFIT SHARING	(1 901)		(1 901)	(1 901)	(1 901)	204	(1 697)		(1 697)
68111D Operating provisions (OM) - DB and OLTB plans-D	(2 043)		(2 043)	(2 043)	(2 043)		(2 043)		(2 043)
68111I Operating provisions (OM) - DB and OLTB plans - I	(884)		(884)	(884)	(884)		(884)		(884)
78111D Release of pension provisions (OM) - DB and OLTB plans- D	1 457		1 457	1 457	1 457		1 457		1 457
78111I Release of pension provisions (OM) - DB and OLTB plans - I	2 316	(909)	1 408	1 408	1 408		1 408		1 408
NCPPPE NET CHARGE TO PROVISIONS	845	(909)	(64)	(64)	(64)		(64)		(64)
PERSONNEL EXPENSES	(202 943)		(202 943)	(202 943)	(202 943)	411	(202 533)		(202 533)
60001 Hardware - Purchases for Selling	(2 293)		(2 293)	(2 293)	(2 293)	121	(2 172)		(2 172)
60003 Software - Purchases for Selling	(46 244)		(46 244)	(46 244)	(46 244)	28 532	(17 713)		(17 713)
60014 Variation of finished goods inventories	(426)		(426)	(426)	(426)	2 029	1 602		1 602
CACOGS Contra-account COGS						(2 029)	(2 029)		(2 029)
PURCHASE FOR SELLING AND ROYALTIES	(48 963)		(48 963)	(48 963)	(48 963)	28 652	(20 311)		(20 311)
Variation of Inventory									
60136D Subcontractors (Time & Material)-D	(251 787)		(251 787)	(251 787)	(251 787)	178 213	(73 574)		(73 574)
60136I Subcontractors (Time and Material) - I	(7 056)		(7 056)	(7 056)	(7 056)		7 095		39
60141D Subcontractors (Fixed Price)-D	(16 801)		(16 801)	(16 801)	(16 801)	5 705	(11 096)		(11 096)
60141I Subcontractors (Fixed Price) - I	(253)		(253)	(253)	(253)		177		(76)
60151D Outsourced Services - D	(31 577)		(31 577)	(31 577)	(31 577)	26 545	(5 032)		(5 032)
60151I Outsourced Services - I	(819)		(819)	(819)	(819)		110		(709)
60154D Global Recharges - D	(4 687)		(4 687)	(4 687)	(4 687)	4 687			
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES	(312 981)		(312 981)	(312 981)	(312 981)	222 533	(90 448)		(90 448)
60194D Other Real Estate Costs - D	(235)		(235)	(235)	(235)		(235)		(235)
60194I Other Real Estate Costs - I	(83)		(83)	(83)	(83)		(83)		(83)
PREMISES COSTS	(318)		(318)	(318)	(318)		(318)		(318)
60181D Maintenance Costs - D	(25 495)		(25 495)	(25 495)	(25 495)	966	(24 529)		(24 529)
60181I Maintenance Costs - I	(1 278)		(1 278)	(1 278)	(1 278)	(187)	(1 464)		(1 464)
60192D Other IT Related Costs - D	(5 843)		(5 843)	(5 843)	(5 843)	50	(5 793)		(5 793)
60192I Other IT Related Costs - I	(2 464)		(2 464)	(2 464)	(2 464)	2 725	260		260
60161D Rent - D	(7 761)		(7 761)	(7 761)	(7 761)	7 501	(260)		(260)
60161I Rent - I	3 503		3 503	3 503	3 503	(3 145)	358		358
60261 Reversal Rent (IFRS16)	774		774	774	774		774		774
60163D IT Equipment Lease- D	(389)		(389)	(389)	(389)	221	(168)		(168)
60163I IT Equipment Lease- I	(1)		(1)	(1)	(1)		(1)		(1)
60164D Software Licenses- D	(8 427)		(8 427)	(8 427)	(8 427)		(8 427)		(8 427)
60164I Software Licenses- I	(13)		(13)	(13)	(13)		(13)		(13)
MPR MEANS OF PRODUCTION	(47 394)		(47 394)	(47 394)	(47 394)	8 132	(39 263)		(39 263)
60171D Telecommunication Costs - D	(443)		(443)	(443)	(443)	202	(241)		(241)
60171I Telecommunication Costs - I	(32)		(32)	(32)	(32)		(32)		(32)
TELECOMMUNICATIONS	(475)		(475)	(475)	(475)	202	(272)		(272)
60131D Travelling Expenses - D	(2 608)		(2 608)	(2 608)	(2 608)	817	(1 791)		(1 791)
60131I Travelling Expenses - I	(1 186)		(1 186)	(1 186)	(1 186)	8	(1 178)		(1 178)
TRAVELLING EXPENSES	(3 794)		(3 794)	(3 794)	(3 794)	825	(2 968)		(2 968)
60196D Other Taxes and Similar Expenses - D	43		43	43	43		43		43
60196I Other Taxes and Similar Expenses - I	(3)		(3)	(3)	(3)		(3)		(3)
TAXES, OTHER THAN CORPORATE INCOME TAX	40		40	40	40		40		40
60198D NBV intang assets sold/written off - D	(28)		(28)	(28)	(28)		(28)		(28)
60199D NBV tang assets sold/written off - D	(1 150)	1 044	(106)	(106)	(106)		(106)		(106)
70199D Sel. price from disp tang assets - D	1 317	(1 181)	136	136	136	(106)	30		30
GAINS AND LOSSES ON DISP OF T&I ASSETS	138	(137)	1	1	1	(106)	(105)		(105)
60167D Company Cars Leases-D	(1 437)		(1 437)	(1 437)	(1 437)		(1 437)		(1 437)
60167I Company Cars Leases-I	1 882		1 882	1 882	1 882		1 882		1 882
60168D Company Cars Costs related-D	(478)		(478)	(478)	(478)		(478)		(478)
60168I Company Cars Costs related-I	(201)		(201)	(201)	(201)		(201)		(201)
60191D Insurance Premiums (excl car related) - D	(57)		(57)	(57)	(57)	40	(16)		(16)
60191I Insurance Premiums (excl car related) - I	(146)		(146)	(146)	(146)	(61)	(207)		(207)
60195D Other External Expenses - D	1 906		1 906	1 906	1 906	970	2 876		2 876

60195I Other External Expenses - I	511		511	511	511	(530)	(19)	(19)
60205I Other External Income - I	3		3	3	3		3	3
60210I Staff recruitment fees - D	(140)		(140)	(140)	(140)		(140)	(140)
60211I Staff recruitment fees - I	(26)		(26)	(26)	(26)		(26)	(26)
60212 Auditors' Fees	(120)		(120)	(120)	(120)		(120)	(120)
70012 Capitalized Production	2 203		2 203	2 203	2 203		2 203	2 203
70231 Indirect IC Reinvoicing (excluding Global Structure)	2 853		2 853	2 853	2 853	(4 064)	(1 211)	(1 211)
60213D Other Professional Fees - D	(662)		(662)	(662)	(662)	116	(546)	(546)
60213I Other Professional Fees - I	(905)		(905)	(905)	(905)	166	(739)	(739)
60201D Communication & Marketing costs - D	(565)		(565)	(565)	(565)	0	(564)	(564)
60201I Communication & Marketing costs - I	(254)		(254)	(254)	(254)		(254)	(254)
60193D Trade Receivables Written off - D	(21)		(21)	(21)	(21)		(21)	(21)
60300 Global Structure Recharge	(4 535)		(4 535)	(4 535)	(4 535)	4 528	(7)	(7)
OTHER OPERATING EXPENSES	(187)		(187)	(187)	(187)	1 165	978	978
68146D Tang Assets : Deprec & Impairment - D	(1 779)		(1 779)	(1 779)	(1 779)		(1 779)	(1 779)
68146I Tang Assets : Deprec & Impairment - I	(2)		(2)	(2)	(2)		(2)	(2)
68178 Transition costs Amort/impairment	(12)		(12)	(12)	(12)		(12)	(12)
68148D Intangible assets - Amort & Impair - D	(1 124)		(1 124)	(1 124)	(1 124)		(1 124)	(1 124)
68150D Depreciations and impairment right of use	(761)		(761)	(761)	(761)		(761)	(761)
NET DEPRECIATION OF T&I ASSETS	(3 677)		(3 677)	(3 677)	(3 677)		(3 677)	(3 677)
78177D Release of allow on current operating assets - D	19		19	19	19		19	19
68177D Allowances for current operating assets - D	(34)		(34)	(34)	(34)		(34)	(34)
NET DEPRECIATION OF CURRENT ASSETS	(15)		(15)	(15)	(15)		(15)	(15)
78176D Rel. of provisions for loss & conteng. - D	206		206	206	206		206	206
68176D Provisions for loss & contingencies - D	(62)		(62)	(62)	(62)		(62)	(62)
78176I Rel of prov for losses & conteng - I	178		178	178	178		178	178
68176I Prov for losses & conteng - I	(210)		(210)	(210)	(210)		(210)	(210)
NET CHARGE TO PROVISIONS FOR L&C	112		112	112	112		112	112
6LEXPD Contra-account Direct						(120 931)	(120 931)	(120 931)
OPERATING EXPENSES	(417 513)	(137)	(417 650)	(417 650)	(417 650)	140 473	(277 177)	(277 177)
6LEXP Contra-account for operating inc&exp						(13 829)	(13 829)	(13 829)
OPERATING MARGIN	(37 117)	(137)	(37 254)	(37 254)	(37 254)		(37 254)	(37 254)
60321 NBV from disp of Part Int in Conso Cies	(27 419)		(27 419)	(27 419)	(27 419)		(19 609)	(47 028)
70321 Selling Price from Disp of Part Int in Conso Cies	57 000		57 000	57 000	57 000		57 000	57 000
CAPITAL G&L ON DISPOSAL OF ASSETS	29 581		29 581	29 581	29 581		(19 609)	9 972
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS								
6LEXC Extraordinary contra account						(1 098)	(1 098)	(1 098)
78331 Release of oper income related prov	5 210		5 210	5 210	5 210		5 210	5 210
68334 Other oper income related expenses	(16 397)		(16 397)	(16 397)	(16 397)	1 098	(15 299)	(15 299)
68335 Operating provisions (OOI) - DB and OLTB plans	(432)		(432)	(432)	(432)		(432)	(432)
78335 Release of pension provisions (OOI) - DB and OLTB plans	1 221		1 221	1 221	1 221		1 221	1 221
NET PROFIT(CHARGE)	(10 399)		(10 399)	(10 399)	(10 399)		(10 399)	(10 399)
STOCK OPTIONS								
OTHER OPERATING INCOME AND EXPENSES	19 182		19 182	19 182	19 182		19 182	(427)
OPERATING INCOME	(17 935)	(137)	(18 072)	(18 072)	(18 072)		(18 072)	(37 681)
60251 Group Overhead - Brand Name Atos Origin	(2 738)		(2 738)	(2 738)	(2 738)	2 738		
60252 Group Overhead - Structure Costs & GSA	(1 565)		(1 565)	(1 565)	(1 565)	1 565		
6LGOVH Group Overhead - Intero Contra Acc						(4 302)		(4 302)
AGT ALLOCATION OF GSA AND TM FEES	(4 302)		(4 302)	(4 302)	(4 302)		(4 302)	(4 302)
60361 Offshore netting billing	(12 741)		(12 741)	(12 741)	(12 741)		(12 741)	(12 741)
ONB OFFSHORE NETTING BILLING	(12 741)		(12 741)	(12 741)	(12 741)		(12 741)	(12 741)
60403 Inter. exp/Bank overdraft - Cash Pooling	(79)		(79)	(79)	(79)		(79)	(79)
70403 Int income on Cash at Bank-Cash Pooling	787		787	787	787		787	787
60404 Interest exp on Bank Overdraft-Other	(132)		(132)	(132)	(132)		(132)	(132)
60411 Financial interests on lease liability Real estate	(37)		(37)	(37)	(37)		(37)	(37)
GCFD GROSS COST OF FINANCIAL DEBT	539		539	539	539		539	539
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT								
NET COST OF FINANCIAL DEBT	539		539	539	539		539	539
79466 Fin expected return on plan ass(Pension)	2 338		2 338	2 338	2 338		2 338	2 338
Other financial income	2 338		2 338	2 338	2 338		2 338	2 338
60405 Other Interest Expenses	(163)		(163)	(163)	(163)		(163)	(163)
60467 Other Financial Expenses	0		0	0	0		0	0
69466 Fin provision for interest cost(Pension)	(3 187)		(3 187)	(3 187)	(3 187)		(3 187)	(3 187)
Other financial expense	(3 350)		(3 350)	(3 350)	(3 350)		(3 350)	(3 350)
70423 Other foreign exchange Gains	14 088		14 088	14 088	14 088		14 088	14 088
60423 Other foreign exchange Losses	(14 156)		(14 156)	(14 156)	(14 156)		(14 156)	(14 156)
FOREIGN EXCHANGE EXPENSES, INCOME & HEDGE	(68)		(68)	(68)	(68)		(68)	(68)
60442 Discounting expenses on provision	(236)		(236)	(236)	(236)		(236)	(236)
DFEX DISCOUNTING FINANCIAL EXPENSES	(236)		(236)	(236)	(236)		(236)	(236)
OTHER FINANCIAL INCOME AND EXPENSES	(1 315)		(1 315)	(1 315)	(1 315)		(1 315)	(1 315)
6LFIN Contra-account : Financial operations								
NET FINANCIAL INCOME	(776)		(776)	(776)	(776)		(776)	(776)
INCOME BEFORE TAX	(35 754)	(137)	(35 891)	(35 891)	(35 891)		(35 891)	(55 500)
DISCONTINUED OPERATIONS								
CURRENT TAXES								
60911 Deferred tax	22 611		22 611	22 611	22 611		22 611	22 611
DEFERRED TAXES	22 611		22 611	22 611	22 611		22 611	22 611
TAX EXPENSES	22 611		22 611	22 611	22 611		22 611	22 611

SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(13 143)	(137)	(13 280)	(13 280)	(13 280)	(13 280)	(13 280)	(19 609)	(32 889)
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(13 143)	(137)	(13 280)	(13 280)	(13 280)	(13 280)	(13 280)	(19 609)	(32 889)

2A10 005S - NET DEBT

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

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-13 143	-137	-13 280	-13 280	-13 280	0	-19 609	-32 889
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]	3 666		3 666	3 666	3 666	0	0	3 666
NDT1122 Net charge to operating provision	[None]	-942	909	-34	-34	-34	0	0	-34
NDT1123 Net charge to financial provision	[None]	1 084		1 084	1 084	1 084	0	0	1 084
NDT1124 Net charge to other operating provision	[None]	-5 998		-5 998	-5 998	-5 998	0	0	-5 998
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]	-2 191	909	-1 282	-1 282	-1 282	0	0	-1 282
NDT1131 G/L on disposals of intangible assets	[None]	28		28	28	28	0	0	28
NDT1132 G/L on disposals of tangible assets	[None]	-167	137	-30	-30	-30	106	0	76
NDT1133 G/L on disposals of financial assets	[None]	-29 581		-29 581	-29 581	-29 581	0	19 609	-9 972
NDT1135 Link account	F_CF2		-1 181	-1 181	-1 181	-1 181	0	0	-1 181
NDT1130 G/L on disposals of fixed assets	F_CF2	-29 719	-1 044	-30 763	-30 763	-30 763	106	19 609	-11 048
NDT1150 Minority interests ans associates	[None]						0	0	
NDT1160 Financial instrument	[None]	0		0	0	0	0	0	0
NDT1170 Financial interest	[None]	-412		-412	-412	-412	0	0	-412
NDT1175 Interest on lease Liability/Receivable	[None]	37		37	37	37	0	0	37
NDT1180 Tax charge (incl deferred taxes)	[None]	-22 611		-22 611	-22 611	-22 611	0	0	-22 611
NDT1100 DEBT fr OPERATG ACT of CWC, FIN INT, TAX	[None]	-68 039	-272	-68 311	-68 311	-68 311	106	0	-68 205
NDT1210	F_CF1	-42		-42	-42	-42	0	0	-42
NDT1200 Taxes paid	F_CF1	-42		-42	-42	-42	0	0	-42
NDT1320 Change in current assets	F_CF2	-12 914	9 160	-3 755	-3 755	-3 755	-10 600	0	-14 355
NDT1340 Change in current liabilities	MVT	-32 467	-9 150	-41 617	-41 617	-41 617	4 744	0	-36 873
NDT1350 Link account	F_CF2						5 631	0	5 631
NDT1300 Change in working capital requirement	F_CF2	-45 381	10	-45 372	-45 372	-45 372	-225	0	-45 597
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-113 462	-263	-113 725	-113 725	-113 725	-119	0	-113 844
NDT2111 Purchase of intangible assets	INC	-1 725		-1 725	-1 725	-1 725	0	0	-1 725
NDT2112 Purchase of tangible assets	INC	-3 068		-3 068	-3 068	-3 068	0	0	-3 068
NDT2114 Amounts due on purchase of I/T assets	F_CF2	-718	-10	-727	-727	-727	225	0	-502
NDT2116 Right of use	INC	-2 635		-2 635	-2 635	-2 635	0	0	-2 635
NDT2117 Lease liability	INC	2 635		2 635	2 635	2 635	0	0	2 635
NDT2110 Purchase of intangible & tangible assets	[None]	-5 511	-10	-5 520	-5 520	-5 520	225	0	-5 295
NDT2122 Disposal of tangible assets	[None]	1 317	-1 181	136	136	136	-106	0	30
NDT2100 Proceeds from disposals of I/T assets	F_CF2	1 317	-1 181	136	136	136	-106	0	30
NDT2100 NET OPERATING INVESTMENTS	[None]	-4 194	-1 191	-5 384	-5 384	-5 384	119	0	-5 265
NDT2211	INC	-21		-21	-21	-21	0	0	-21
NDT2212	F_CF2	-87		-87	-87	-87	0	0	-87
NDT2210 Amounts paid for acq and LT investmts	[None]	-108		-108	-108	-108	0	0	-108
NDT2231 Disposal of financial investments	F_CF7	57 000		57 000	57 000	57 000	0	0	57 000
NDT2232 Amounts to receive fr disposal finan inv	[None]	1		1	1	1	0	0	1
NDT2230 Proceeds fr disposal of fin investmts	[None]	57 001		57 001	57 001	57 001	0	0	57 001
NDT2200 NET LONG TERM INVESTMENT	[None]	56 893		56 893	56 893	56 893	0	0	56 893
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	52 699	-1 191	51 509	51 509	51 509	119	0	51 628
NDT3100 Common stock issues	[None]						0	0	
NDT3600 Net interest paid (incl finance lease)	F_CF2	412		412	412	412	0	0	412
NDT3605 Interests paid - Lease Liability/Receivable	F_CF2	-37		-37	-37	-37	0	0	-37
NDT3606 Lease expenditure	DEC	-736		-736	-736	-736	0	0	-736
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	-360		-360	-360	-360	0	0	-360
NDT0000 INC (DEC) IN NET DEBT	[None]	-61 123	-1 453	-62 576	-62 576	-62 576	0	0	-62 576
NDTOPE Net Debt - Opening	OPE	-71 689		-71 689	-71 689	-71 689	0	0	-71 689
NDTREP1 Repayment of Long and Medium term borrowings	F_CF10	-6 598		-6 598	-6 598	-6 598	0	0	-6 598
NDTREP Repayment of Long and Medium term borrowings	[None]	-6 598		-6 598	-6 598	-6 598	0	0	-6 598
NDTBOR News Borrowings	INC	2 706		2 706	2 706	2 706	0	0	2 706
NDTODD Increase (Dec) in other debt	MVT	-42 631		-42 631	-42 631	-42 631	-0	0	-42 631
NDTCSH Increase (Dec) in CCE	MVT	106 736		106 736	106 736	106 736	0	0	106 736
NDTCHA LM term debt of cles chgd in conso method	CHA						0	0	0
NDTCLO Net Debt - Closing	CLO	-11 476		-11 476	-11 476	-11 476	0	0	-11 476
<i>Net Debt - Closing (calculated)</i>		-11 476	0	-11 476	-11 476	-11 476	0	0	-11 476
<i>Variance</i>		0	0	0	0	0	0	0	0
<i>Check</i>		-909	-1 453	-2 363	-2 363	-2 363	-0	0	-2 363

Date: 5/05/2025 (04:40:10) - CONFIDENTIAL