

Universal Registration Document 2025

Including the 2025 annual financial report

ATOS
GROUP Accelerating
intelligence





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Universal Registration Document

2025

Including the 2025 annual financial report



The French version of this Universal Registration Document was filed on March 10, 2026 with the Autorité des Marchés Financiers (AMF), as competent authority under Regulation (EU) 2017/1129, without prior approval pursuant to Article 9 of Regulation (EU) 2017/1129.

The Universal Registration Document may be used for the purposes of an offer to the public of securities or admission of securities to trading on a regulated market if it is supplemented by a security note and, if applicable, a summary together with any amendments to the Universal Registration Document. All shall be approved by the AMF in accordance with Regulation (EU) 2017/1129.

This Universal Registration Document is a free translation into English of the official version of the Universal Registration Document which has been prepared in French and in ESEF format (European Single Electronic Format) and which includes the Annual Financial Report for the fiscal year ended December 31, 2025 and is available on the AMF's website (www.amf-france.org) and on the Company's website (www.atosgroup.com).



Group Overview

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Message from the Chairman and Chief Executive Officer



"One year after joining Atos Group, I am proud of the progress we have achieved together. I am confident that 2026 will be a year of rebound and realization – marking a new era for a Group that is now transformed, more focused, and better equipped to support our clients through their digital transformation for the long term."

Philippe Salle

Chairman and Chief Executive Officer, Atos Group

Dear Shareholders,

The year 2025 marked a pivotal milestone for our Group.

Following the successful financial restructuring completed at the end of 2024, we entered a new chapter defined by discipline, strategic clarity and profound transformation. This year has been shaped by tangible progress and

achievements that validate the direction we have set. I would like to express my deep gratitude to our employees and to our new leadership team for their exemplary commitment, resilience and unwavering engagement, without which none of this would have been possible.

● ● 2025: A Year of Successful Transformation and Renewed Performance

Following the launch of our Genesis strategic and transformation plan at Capital Markets Day last May, its execution has already delivered clear results: we exceeded our cash and profitability targets for the year, achieved the €8 billion revenue milestone announced in October, and saw accelerated order intake in the fourth quarter, confirming the strength of our fundamentals.

By consolidating the foundations of our recovery, we have laid the groundwork for a more robust, more focused and strategically-positioned operating model, capable of sustainably meeting the demands of a rapidly evolving digital services and technology market.

● ● A Group Refocused Around Two Complementary Brands

As part of the Genesis plan, we streamlined the Group's structure to enhance the clarity of our business model. We have now established two distinct yet complementary areas: digital services under the Atos brand, and products

and software under the Eviden brand. Our approach is guided by a clear principle: strengthening customer proximity while empowering decision-making and responsiveness at the local level.

● ● Leading Industry Recognition and Renewed Customer Trust

In 2025, both Atos and Eviden received strong recognition from industry analysts for the excellence of our offerings. The Group was named a Leader in several strategic segments, including digital workplace for the ninth consecutive year (Gartner), generative AI (NelsonHall), and advanced analytics and AI services (ISG), as well as through distinctions from partners such as ServiceNow and SAP, and in the field of high-performance computing. Jupiter, Europe's first Exascale supercomputer designed by Eviden, was also ranked the most powerful system in Europe and fourth worldwide in the TOP500.

This momentum extends to sustainability: Atos Group ranks within the top 7% of IT services companies in S&P Global's 2025 Corporate Sustainability Assessment and received the EcoVadis Platinum medal for the sixth consecutive year. The Carbon Disclosure Project (CDP) also acknowledged our leadership by including the Group in its prestigious Supplier Engagement Rating Leaderboard. Eviden additionally secured the number-one position in the Green500, which ranks the world's most energy-efficient supercomputers.

In 2025, Atos further strengthened its commercial momentum with numerous strategic contract wins, demonstrating renewed client confidence. These included a major cybersecurity contract with the European Commission, the deployment of a private 5G mobile network at the Port of Ploče in Croatia, and the modernization of the end-user computing environment for the UK's Department for Environment, Food and Rural Affairs (DEFRA). Eviden, meanwhile, was selected to develop a national AI Factory in Serbia and to modernize communications for the Spanish Air and Space Force on behalf of NATO. Atos also reaffirmed its role as a key technology partner for UEFA and CONMEBOL. These achievements — spanning sectors and geographies — underscore the relevance of our portfolio, the local anchoring of our teams, and our ability to deliver reliable, secure, end-to-end solutions in a fast-changing technological and geopolitical environment.

● ● A Technological and Geopolitical Landscape Opening New Opportunities

To continue our development, we must account for the major shifts reshaping our market, both technologically and geopolitically, and which are opening new avenues for growth. Two forces now define our environment: the acceleration of digital transformation and the growing need to secure infrastructures and data. Cloud, cybersecurity and artificial intelligence have become

indispensable priorities in a global context where sovereignty issues are more decisive than ever.

The sovereign initiatives launched in 2025 — dedicated data centers, sovereign orchestration hubs and secure environments developed with major technology partners — reinforce the Group's central role in digital security and sovereign AI.

● ● Investing in Artificial Intelligence and Skills to Shape the Future

Artificial intelligence is already transforming the way organizations operate. At the core of this shift is agentic AI, capable of planning, executing, reasoning and learning. Atos Group intends to be a driving force in this revolution by building two major "digital factories" to industrialize AI adoption for our clients.

To support this ambition, our Data & AI business will grow significantly from around 2,000 employees in 2025 to nearly 10,000 by 2028, and all our teams will be AI-certified as early as next year. This substantial investment underscores our commitment to helping clients deploy AI at scale while strengthening our solutions portfolio.

● ● A Clear Direction and a Strong Ambition

Atos Group enters 2026 deeply transformed — more focused and better equipped to create long-term value. Our ambition is clear: to become a global AI-powered technology partner shaping secure, end-to-end digital journeys for our clients. We will continue to execute our strategy with discipline, to fully restore competitiveness and pursue a path of sustainable, profitable growth.

A little over one year after joining Atos Group, I would like to extend my sincere thanks to the board of directors for their continued support and trust in our shared vision, and to you, our shareholders, whose commitment is essential to the transformation we are driving forward.

Philippe Salle

The Atos Group Raison d'Être

The Atos Group raison d'être, as included in its articles of association on April 30, 2019, at the general meeting of shareholders of Atos, describes how the Company's entire operations contribute to the common good. The raison d'être guides Atos Group to engage with its stakeholders, or its "ecosystem": employees, customers, shareholders, academia and research centers, industrial partners and public authorities.

"The purpose of Atos is to help design the future of the information space. Its expertise and services support the development of knowledge, education and research in a multicultural approach and contribute to the development of scientific and technological excellence. Across the world, the Group enables its customers and employees, and members of societies at large to live, work and develop sustainably, in a safe and secure information space."

By adopting this raison d'être, Atos Group pledges its responsibility to design the digital space by building it in a trusted manner, tackling climate change and contributing to scientific and technological excellence.

Architecture of Atos Group's Contribution

Atos Group organized its raison d'être into three pillars with a dedicated ambition for each one:



Trust
Building a trusted digital space

to provide everyone with the skills to use digital technologies confidently, and to mitigate the risk exposure of individuals, companies and states in the digital space.



Environment
Tackling climate change

to improve the environmental performance of digital solutions and turn new technologies into allies in the fight against global warming.



Excellence
Contributing to scientific and technological excellence

to promote excellence in scientific and technological advancement, knowledge-sharing, and research.

This organization, in three pillars, illustrates Atos Group's commitments to its raison d'être and allows employees to better link their daily contribution to it. The ambition of the Group to be a leader in a secure and decarbonized digital space is completely aligned with the first two pillars (trust and environment), while leveraging the expertise and knowledge of Atos Group's human capital promoted by the third pillar (excellence) to achieve it.

Atos Group Profile

1

Atos Group is a global leader of digital transformation driven by innovation and powered by artificial intelligence with 63,000 employees and an annual revenue of c. €8 billion, operating in 61 countries under two brands: Atos for services and Eviden for products.

European number one in cybersecurity, cloud and high-performance computing, Atos Group is committed to a secure and decarbonized future and provides tailored AI-powered, end-to-end solutions for all industries. Atos Group is the brand under which Atos SE (Societas Europaea) operates. Atos SE is listed on Euronext Paris.

In recent years, Atos has maintained a high level of digital upskilling across its workforce. As of 2025, the Group obtained an average of nearly one digital certification per employee (0.98). In addition, 73% of employees had completed the AI fluency program, reflecting strong organizational readiness for AI-driven transformation. With more than 25 years of experience supporting chief information officers in managing mission-critical

operations, the Group brings proven expertise across industries. Atos is also ranked among the top three IT services providers in the Dow Jones Sustainability World Index (DJSI) Europe Index, recognizing its high performance in sustainability and responsible business practices.

The purpose of Atos Group is to help design the future of the information space. Through its expertise and services, the Group supports the advancement of knowledge, education and research in a multicultural approach and contributes to the development of scientific and technological excellence. Across the world, Atos enables its customers, employees and society at large to live, work and develop sustainably, within a safe and secure information space.

Atos Group is led by Philippe Salle, Group chairman and chief executive officer.

Highlights and Rewards



Europe's first Exascale supercomputer



Leader in the ISG Provider Lens® Advanced Analytics and AI Services 2025 report in Europe and the United States



Leader in the ISG Provider Lens® for AI-Driven Application Managed Services and Application Development Outsourcing (2025)



Leader in Outsourced Digital Workplace Services for the 9th consecutive year (Gartner, 2025)



Golden certificate from SAP and certified for the 10th time in a row as SAP Global Operations Partner



Leader in ServiceNow Consulting and Implementation Services in Europe and Asia Pacific and Japan, and in Innovation on the Service Now Platform in Europe (ISC, 2025)



Leader in Manufacturing Services in Europe (ISC, 2025)



Leader in all four market segments in 2025 NelsonHall Vendor Evaluation & Assessment Tool (NEAT) for transforming business operations with GenAI (NelsonHall, 2025)



Leader in public multi-cloud services in France (ISC, 2025)



Recognized for the 5th time by the Carbon Disclosure Project (CDP)



Awarded the EcoVadis Platinum Medal for its good CSR performance the 6th consecutive year with a score of 84/100



One of the most sustainable companies worldwide in its industry for the 12th consecutive year. Score of 73/100 in the 2025 S&P Global Corporate Sustainability Assessment and in the top 7% of ESG performers in the IT services Industry



Leading the Green500 for the 4th edition in a row, and claiming the top three spots with its Eviden-built systems



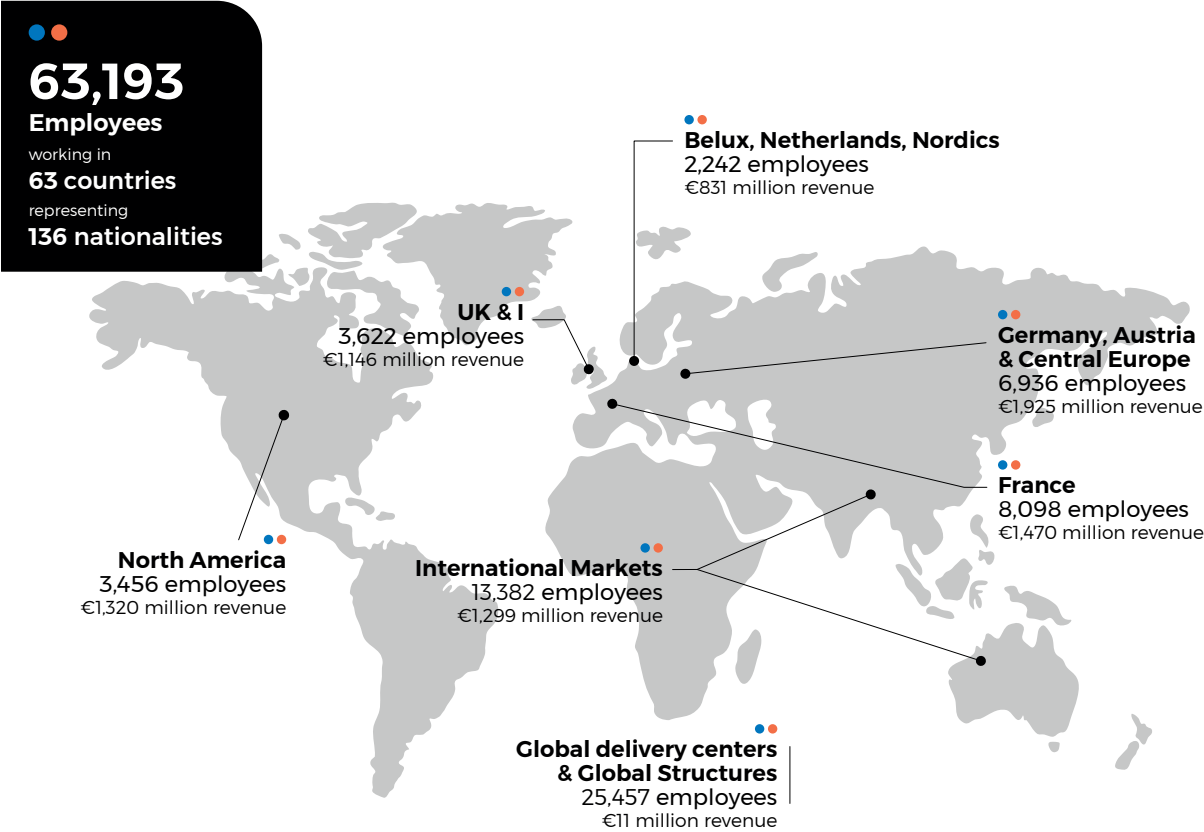
Near-term SBTi target achieved: 50% reduction in GHG emissions (all scopes) from 2019 to 2025



73% of employees have completed the AI fluency program As of 2025



Official IT Partner of UEFA until 2030



Board of Directors



● ● **Philippe Salle**
Chairman and chief executive officer of Atos SE



● ● **Laurent Collet-Billon**
Lead independent director and non-executive vice-chairman of the board of directors of Atos SE

- Chair of the nomination and governance committee
- Member of the audit committee



● ● **Sujatha (Suja) Chandrasekaran**
Independent director

- Chair of the remuneration committee
- Member of the audit committee



● ● **Surojit Chatterjee**
Independent director

- Member of the nomination and governance committee



● ● **Joanna Dziubak**
Independent director

- Member of the nomination and governance committee
- Member of the audit committee



● ● **Farès Louis**
Employee director

- Member of the nomination and governance committee
- Member of the remuneration committee
- Member the CSR committee



● ● **Françoise Mercadal-Delasalles**
Independent director

- Chair of the CSR committee
- Member of the remuneration committee



● ● **Jean-Jacques Morin**
Independent director

- Chair of the audit committee
- Member the CSR committee



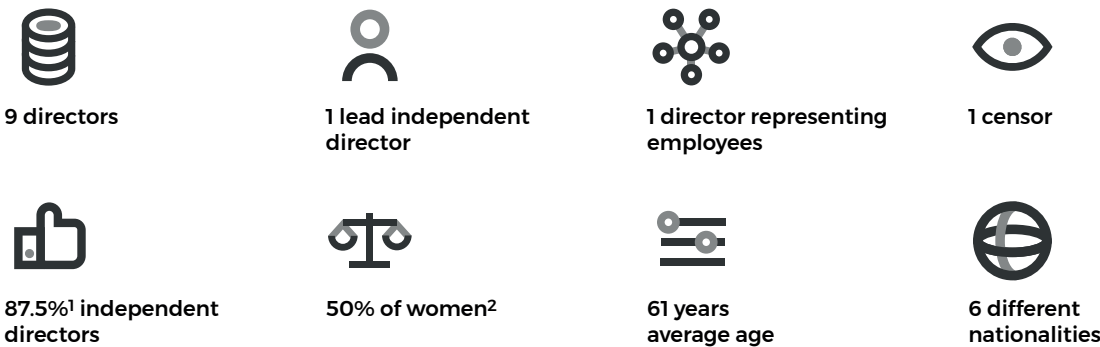
● ● **Hildegard Müller**
Independent director

- Member of the remuneration committee
- Member of the CSR committee



● ● **Mandy Metten**
Censor

Composition of the Board of Directors



The board of directors defines the strategy of Atos Group and oversees its implementation. The board of directors endeavours to promote long-term value creation by the company by considering the social and environmental aspects of its activity.

Composition of the committees

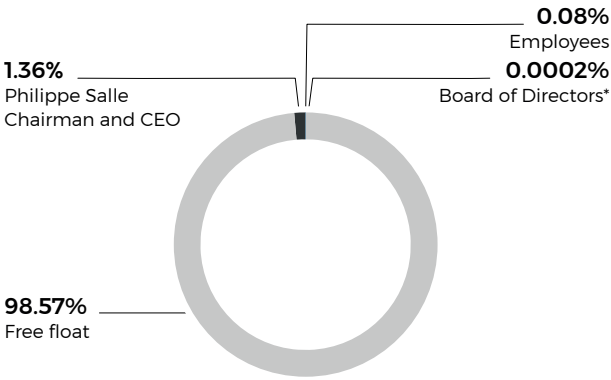
The audit committee	
- Independent chair 4 members 100% independent directors	Jean-Jacques Morin (chairman) Sujatha (Suja) Chandrasekaran Laurent Collet-Billon Joanna Dziubak
The nomination and governance committee	
- Independent chair 4 members 100%* independent directors 1 director representing employees	Laurent Collet-Billon (chairman) Surojit Chatterjee Joanna Dziubak Farès Louis
The remuneration committee	
- Independent chair 4 members 100%* independent directors 1 director representing employees	Sujatha (Suja) Chandrasekaran (chairwoman) Farès Louis Françoise Mercadal-Delasalles Hildegard Müller
The CSR committee	
- Independent chair 4 members 100%* independent directors 1 director representing employees	Françoise Mercadal-Delasalles (chairwoman) Farès Louis Jean-Jacques Morin Hildegard Müller

* In accordance with article 10.3 of the AFEP-MEDEF code, the director representing employees is not taken into account in determining the percentage of independent members.

1) In accordance with article 10.3 of the AFEP-MEDEF code, the director representing employees is not taken into account in determining the percentage of independent members. Furthermore, the censor is not taken into account when calculating the percentage of independent members.

2) In accordance with the law, the director representing employees is not taken into account in determining the parity ratio on the board of directors. Furthermore, the censor is not taken into account when calculating the parity ratio.

● ● % of share capital and voting rights
as of December 31, 2025



* Excl. Philippe Salle

It should be noted that, as of December 31, 2025, (i) the 1,741,539 Atos shares held by Melqart Asset Management (UK) Limited, representing 8.97% of the company's capital, (ii) the 1,532,478 Atos shares held by D.E. Shaw & Co, representing 7.89% of the company's capital, and (iii) the 1,117,841 Atos shares held by Tresidor Investment Management, representing 5.76% of the company's capital, have been included in the free float as these holdings have been analyzed as not stable by Atos.

Group Executive Committee

1

The Group Executive Committee of Atos Group has evolved during 2025 to ensure a successful execution of the Genesis strategic and transformation plan launched in May 2025. The role of the Group Executive Committee is to develop the Group strategy and to ensure value is delivered to clients, shareholders, partners and employees.



Accelerating intelligence



Philippe Salle
Group chairman and chief executive officer



Frédéric Aubrière
Group chief digital information officer



Cécile Kavalsès
general secretary, general counsel



Paul Peterson
Group chief human resource officer



Jacques-François de Prest
Group chief financial officer



Florin Rotar
Group chief technology officer



Laurent Soulier
Group head of strategy and operational excellence



Franck Chartier
head of France



Christian Ernst
head of Germany, Austria & Central Europe



Leon Gilbert
head of Digital Applications and Smart Platforms



Michael Grunberg
head of North America



Michael Herron
head of UK & Ireland



Pierre-Yves Jolivet
head of Eviden and Cybersecurity



Günter Koinegg
head of Cybersecurity services



Michael Kollar
head of Cloud & Modern Infrastructure and Digital Workplace



Frédéric Lelong
Group head of global delivery center



Narendra Naidu
head of Data & AI



Daniele Principato
head of International Markets



Punit Sehgal
head of Belux, Netherlands and Nordics

Philippe Salle was appointed chairman of the board of directors of Atos Group in October 2024 and became chief executive officer on February 1, 2025. He began his career with Total in Indonesia in 1988, before joining Accenture in 1990, where he was promoted to senior consultant. He joined McKinsey in 1995 and became a senior manager three years later. He joined Vedior in 1999 (now Randstad, listed on Euronext Amsterdam) and became chairman and CEO of Vedior France in 2002. He became a member of the executive board in 2003 and was appointed head of Southern Europe in 2006. In 2007, he joined the Geoservices Group (sold to Schlumberger in 2010), a technology company in the oil sector under LBO, first as Deputy CEO and then as chairman and CEO. In June 2011, he became chairman and CEO of Altran, an engineering consulting firm listed on the Euronext Paris. In April 2015, he was appointed chairman and CEO of the Elio Group, a global player in catering and services. From December 2017 to January 2025, he led Emeria, an LBO-backed company specializing in real estate services and technologies, where he remains a board member. Philippe Salle has also served as chairman of the board of directors of Viridien (formerly CGG) from 2018 to January 2025. He has since remained vice-chairman and has also been a member of the board of directors of Banque Transatlantique since 2010. A graduate of the Ecole des Mines de Paris, he holds an MBA from the Kellogg Graduate School of Management (Northwestern University, Chicago). He is a Chevalier de l'ordre national du Mérite, Chevalier de la Légion d'honneur and Commandeur de l'ordre du Mérite de la République italienne.

Frédéric Aubrière is Group chief information officer, driving the company's internal IT roadmap and digital transformation. He leads a global team of 950 professionals, delivering innovative workplace, application and security solutions for Atos Group's employees. Frédéric spearheaded Atos's SAP S/4HANA RISE implementation and the modernization of managed workplaces for 70,000 users. With 30 years of international experience in technology and industrial sectors, he has a strong track record in IT strategy, architecture, and mergers and acquisitions. Before joining Atos, Frédéric managed global enterprise resource planning (ERP) and product lifecycle management (PLM) deployments at Schlumberger. He holds a Master of Science in Computer Science from the French engineering school ENSIE (Ecole nationale supérieure d'informatique pour l'industrie et l'entreprise) and is passionate about innovation, sustainability, and digitalization, often sharing insights as Atos's "Customer Zero."

Franck Chartier is head of France. Franck holds an engineering degree in information systems from UTC in France. He has 30 years of experience in management and leadership within the IT and digital markets, having worked for several companies. He spent over 10 years in IT services firms such as Unilog (today CGI), managing large projects, and five years as CIO, including at Union sociale pour l'habitat, where he developed digital services for the social housing sector. Franck also held executive roles in

the business process outsourcing (BPO) sector, overseeing IT outsourcing and helpdesk operations in multiple countries, notably at Stream Global Services (today Convergys). More recently, from 2018 to 2024, he chaired two software publishing companies within the Emeria Group, with a mission to design and deploy new ERP solutions for the real estate market in France and Europe.

With more than 25 years of experience in IT leadership positions, **Christian Ernst** joined Atos in 2011 after a successful tenure at Siemens IT Solutions and Services. Besides several management positions, Christian led several highly complex projects during his 12 years with Atos. After serving as global head of industry operations for manufacturing, he is now head of Germany, Austria & Central Europe (GACE), driving digital transformation across the Central European market. With his professional experience as a consultant, project and delivery manager, as well as leading several outsourcing projects, he is driving GACE in the right direction with focus on sales, AI, security and sovereignty.

Leon Gilbert has spent nearly 30 years in the digital workplace (DWP) industry, having re-joined Atos in January 2023. Prior to this, he was part of the executive leadership team at Unisys as the SVP and general manager for their digital workplace solutions business. Before Unisys, Leon spent more than 6 years at Atos, starting in 2014. During his first tenure at Atos, he held multiple regional and global roles at Atos, all focused on DWP. Before this, Leon served as senior vice-president of DWP for Marsh & McLennan Companies for five years. He holds a Bachelor of Arts degree in information technology from Manchester Metropolitan University in the UK.

Michael Grunberg is head of North America. With more than 30 years of technology leadership experience, Michael has built his career across multiple acquisitions that now form Atos in North America. He has held roles spanning sales, sales management, general management, client management and delivery management, consistently guiding teams through complex outsourcing engagements and large-scale transformation initiatives. As head of North America, he leads a €1.5 billion operation across the United States, Canada and Mexico, with a strategic focus on next-generation AI-enabled services and operational excellence. His 13-year journey with Atos, combined with deep industry knowledge, has positioned him as a trusted advisor to clients navigating digital transformation.

Michael Herron is the head of UK & Ireland and brings over 25 years of business experience across both the public and private sectors, building and leading high-performing teams to deliver digital services and outcomes that positively impact citizens and society. He believes that business has a key role to play in society and is a great supporter and driver of social value and net zero initiatives. He has a strong track record in demonstrating that empowered and engaged employees drive improved customer satisfaction, which in turn delivers sustainable shareholder value. As a people-first leader, he understands the importance and value of people.

Pierre-Yves Jolivet is head of Eviden. Pierre-Yves also serves as the head of the Cybersecurity business, overseeing both cybersecurity services and products strategy and portfolio. A recognized tech executive, he brings a deep knowledge of the cyber, defense and public sectors. Previously at Thales, he held positions of increasing responsibility in the defense and cyber markets, most recently serving as vice-president and general manager of the Cyber Digital business line. Before joining Thales in 2017, he spent 13 years at the Boston Consulting Group, where he became a partner and managing director responsible for the Tech and Telecom practice in France, leading consulting assignments for international companies in France, EMEA and the USA. After graduating from École Polytechnique in 1996, he specialized in telecoms (Télécom Paris) and economics (Université Paris Dauphine). He began his career at Alcatel-Telspan, before spending five years in public office at the Ministry of Finance, notably at the French Treasury ("Direction générale du Trésor"), where he oversaw public funding to innovative industries.

Cécile Kavalsès is the Group's general secretary and general counsel, as well as the secretary of the board of directors. After joining Atos in 2006, she was appointed general counsel in charge of the corporate affairs department in 2009. She then held various positions as general counsel in different regions of the Group, notably India, the Middle East and Africa, and Benelux and the Nordics, before returning to France to oversee Southern Europe. In 2023, she became the secretary of the board of directors, followed by her appointment as Group general secretary in 2024 and Group general counsel in 2025. Alongside her corporate responsibilities, she has taught corporate law at Paris-Dauphine University for 12 years, and for two years, specialized in the Organization for the Harmonization of Business Law in Africa (OHADA) at the BGFI Business School in Gabon. She holds a certificate of aptitude for the bar (CAPA) and an LL.M. in Business Law from Paris XI University, in partnership with HEC in France.

Günter Koinegg is leading Cybersecurity Services globally. Based in Austria, he brings over 20 years of experience in IT with a strong focus on cybersecurity, the public sector and defense. After his first years in consulting, Günter led large international digital transformation programs and drove several M&A transactions. Building on these achievements, he was responsible for ramping up the "Atos Big Data and Security" division in Central and Eastern Europe. After leading the homeland security and defense market globally for Atos for three years, Günter focused on the transformation of Atos Central Europe and is now driving the strategic transformation and growth of Atos's Cybersecurity Services. As a board member of the European CyberSecurity Organisation, he supports boosting Europe's digital sovereignty, strengthening the cybersecurity ecosystem and closing the skills gap.

Michael Kollar currently serves as head of the Atos Cloud & Modern Infrastructure and Digital Workplace business lines. Michael is a seasoned C-level executive with a wealth of global leadership experience at companies such as Lincoln Investment, Atos, Siemens, Oracle, CSC and DXC. Michael has a proven track record of steering organizations to achieve market leadership, significant operational and cost improvements and growth through

the strategic implementation of innovative technology. Michael is known for his compelling and effective communication skills at all organizational levels, from the frontlines to the boardroom, and is a sought-after speaker at industry events hosted by ServiceNow, Intel and VMware. Throughout his career, Michael has received numerous accolades, including being named an Atos Fellow and receiving the Atos Employee of the Year Award for North America and the Oracle Technology and Innovation Award.

Frédéric Lelong serves as the Group head of Atos's technology and global delivery centers. In his previous roles at Atos, Frederic was the head of France and the UK & Ireland and was the global delivery executive. With an extensive and distinguished career in information technology, Frederic is particularly recognized for his adept leadership in steering large-scale IT outsourcing initiatives as well as driving large-scale complex organizational change and transformation. Frederic's journey in the IT industry is marked by a series of significant achievements in various domains, including IT services, consulting, systems integration and outsourcing services. His expertise encompasses the entire spectrum of large program service life cycle management. This ranges from initial engagement phases through to customer service integration, service transformation and ensuring seamless business operations. Frederic is a board member of Gaia-X and is passionate about customer success, inspiring people and advancing strategic priorities.

Narendra Naidu is the head of Data & AI, responsible for crafting and implementing AI strategies that empower organizations to unlock the full potential of their data assets, enhance customer experiences and drive strategic decision-making. With more than 25 years of experience in the IT sector, he has a proven track record in building digital platforms that harness the power of data and AI to accelerate innovation and growth. He has extensive experience in driving digital transformation across multiple industries and helping customers navigate the transformative impact of generative AI and agentic AI disruption on traditional business practices.

Paul Peterson currently serves as the Group chief human resources officer, overseeing Atos's global workforce since his appointment in February 2020. With more than two decades of leadership experience in IT services and human resources, Paul has lived and worked across Europe, Asia and the Americas, bringing a truly international perspective to his role. Over his 15+ years at Atos, Paul has held a range of senior HR and operational positions, including head of HR and talent for North America, head of HR for Global Infrastructure and Data Management, and deputy head of Group HR. He originally joined Atos as HR director for Major Events and program director and has since played a pivotal role in shaping the company's global people strategy. Before his tenure at Atos, Paul held executive roles such as chief information officer, program director and head of HR in other organizations, with a career in human resources that began in the late 1990s. He holds a Bachelor of Arts in Political Science and Government from Brigham Young University and pursued doctoral studies in Social Statistics at The Ohio State University in the United States.

Jacques-François de Prest is the Group chief financial officer. After some experience in auditing, he has spent most of his career in the telecommunications industry, holding senior finance roles at both Vodafone and Millicom, in five different countries. Before joining Atos in January 2024, Jacques-François served as the Group CFO at Mobivia. Jacques-François has developed an ability to transform in demanding and fast-changing environments, through driving strategic transformation and operational excellence. For instance, he successfully contributed to the IPO of Millicom (Tigo) on Nasdaq in New York in 2019. Jacques-François holds a graduate degree from ESCP Europe and an MBA from INSEAD.

Daniele Principato is head of the International Markets geography at Atos, covering a diverse and strategic portfolio across Africa, Asia Pacific, Iberia, the Middle East, South America, Southeast Europe, Switzerland and the specialist unit of Major Events. He also continues to serve as head of Asia Pacific. He is currently based in Dubai, UAE. In his role, Daniele is responsible for setting the strategy, driving market expansion, managing the P&L and unlocking new opportunities to deliver greater value to clients and partners across the regions. Since joining Atos in 2004 via the Atos KPMG Consulting business, he has held several senior positions, including senior vice-president for the Business and Platform Solutions business line in the United Kingdom and as chief operating officer for the Growing Markets Regional business unit. Earlier in his career, Daniele worked for Jaguar Land Rover, as well as serving as a board member of the UK Management Consultancies Association. He is known for his results-driven leadership, focus on client impact, and commitment to fostering entrepreneurial, collaborative and balanced work cultures.

Florin Rotar is the Group chief technology officer and has over two decades of experience scaling AI and emerging technologies. A 25-year Avanade veteran, Florin started as the company's first employee in Europe, entrepreneurially

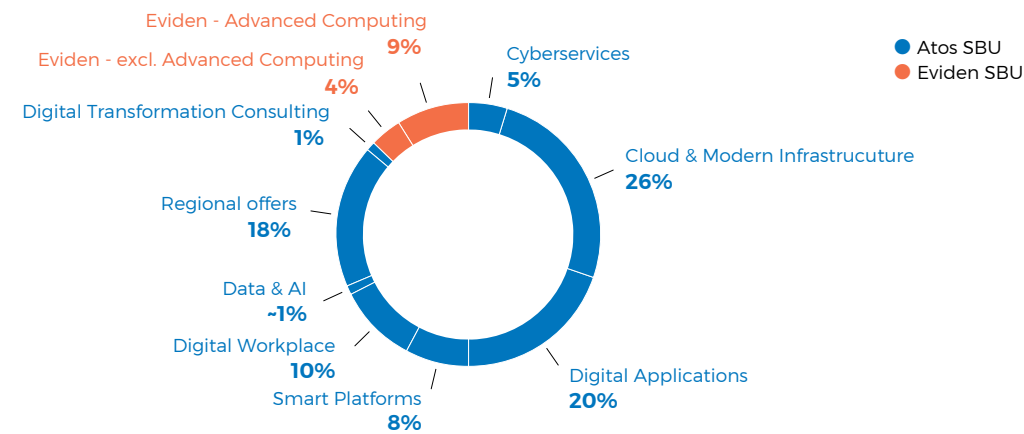
leading the region before holding several leadership positions across the business: chief innovation officer, global modern workplace lead and global digital lead. Holding a Master of Science and Telecommunications Engineering from the Faculty of Engineering at Lund University in Sweden, he began his career with Procter & Gamble in 1996 and Andersen Consulting in 1998. Born an entrepreneur and passionate about digital technologies, he is recognized by Entrepreneur Magazine as "Top 10 CTOs To Watch In 2023" and was awarded "2024 Chief AI Officer of the Year" by HMG Global Leadership Institute, both in the United States.

Punit Sehgal was appointed head of Belux, Netherlands and Nordics in February 2025, leading more than 8,000 professionals across Atos. With over 20 years of international experience in sales, strategy and digital transformation, he has a strong track record in fostering customer-centric growth, building high-performing teams and delivering innovation in both public and private sectors. Born in Brussels and of Indian origin, Punit began his career at Siemens IT Solutions & Services before joining Atos in 2011.

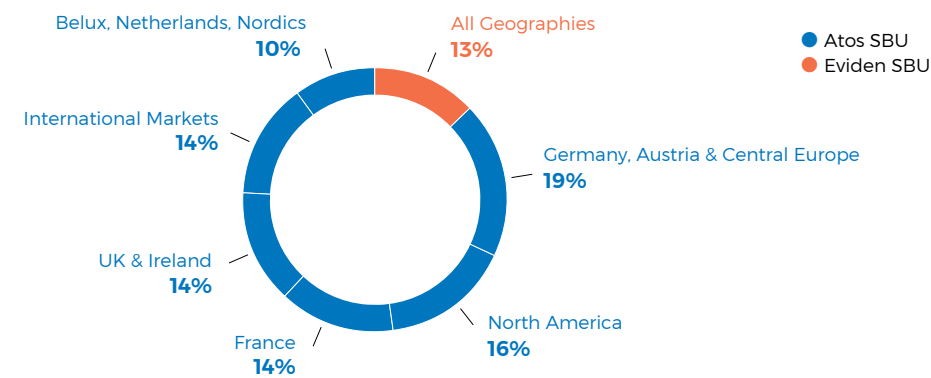
Laurent Soulier is the Group head of strategy and operational excellence. Graduated from École Polytechnique and Télécom Paris, board member and Honorary president of Télécom Paris Alumni association and board member of Institut Mines-Télécom, Laurent has spent 10 years in the public sector. He started his career in the cybersecurity department of the Ministry of Defense, before moving to the Ministry of Industry, where he led the transposition into French law of European directives regulating the internet and postal sectors. He then pursued his career in leading service companies Adecco and Emeria (formerly Foncia Groupe), where he drove ambitious digital transformation programs and merger and acquisition strategies designed to enhance customer satisfaction, strengthen operational efficiency and support profitable growth.

Financial Performance

Breakdown Eviden SBU (incl. Advanced Computing) and Atos SBU by Business Lines¹



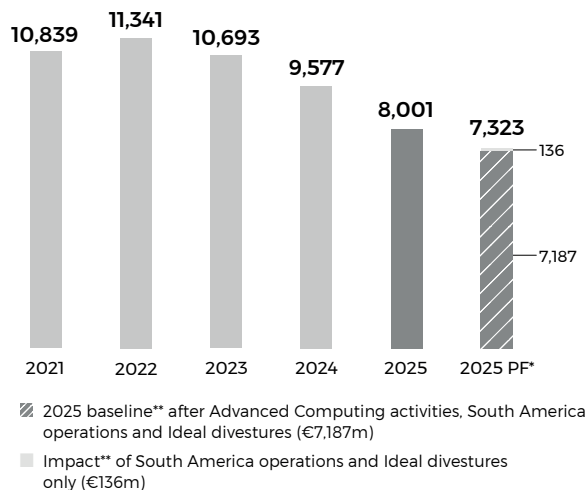
Breakdown Atos SBU by geographies and Eviden SBU



¹) Covers Data & AI external revenues explicitly identified within the scope of the new business line implemented in July 2025, excluding Data & AI services embedded in offerings of other business lines. Total external revenue for Data & AI activities estimated at above 2%. Covers Digital Transformation consulting external revenues explicitly identified within the scope of the entity, excluding consulting services embedded in offerings of other business lines.

Year Financial Performance

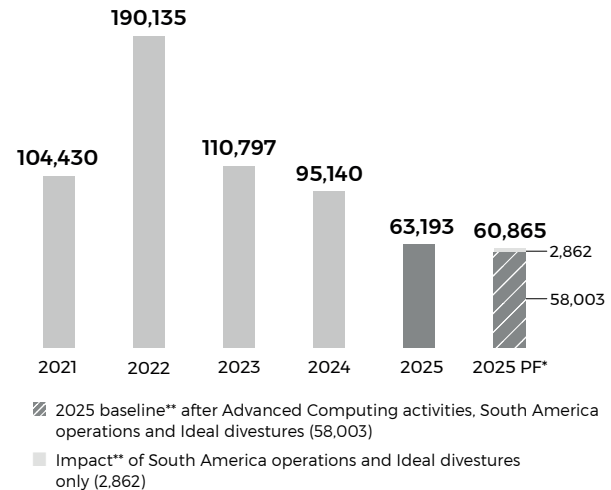
● Revenue Performance¹ (in € million)



* 2025 PF stands for Pro Forma revenues, defined as our reported revenues reflecting the pro forma effect of the Advanced Computing Business Disposal as if it had been consummated on January 1, 2025. For more information see Note 1 of Financial statements (section 6.1).

** Preliminary estimations.

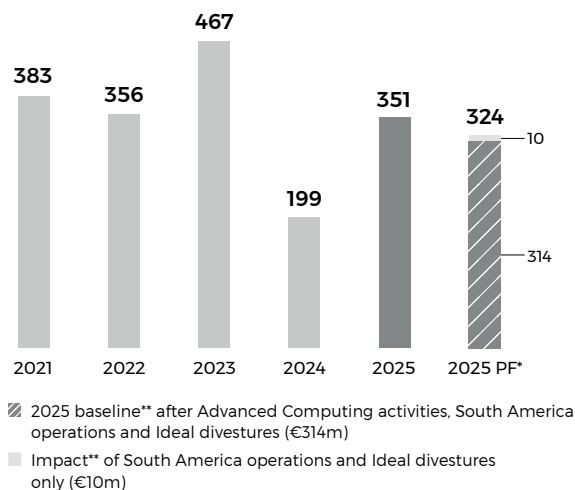
● Employee Evolution³



* 2025 PF stands for Pro Forma headcount, defined as our reported headcount reflecting the pro forma effect of the Advanced Computing Business Disposal as if it had been consummated on January 1, 2025. For more information see Note 1 of Financial statements (section 6.1).

** Preliminary estimations.

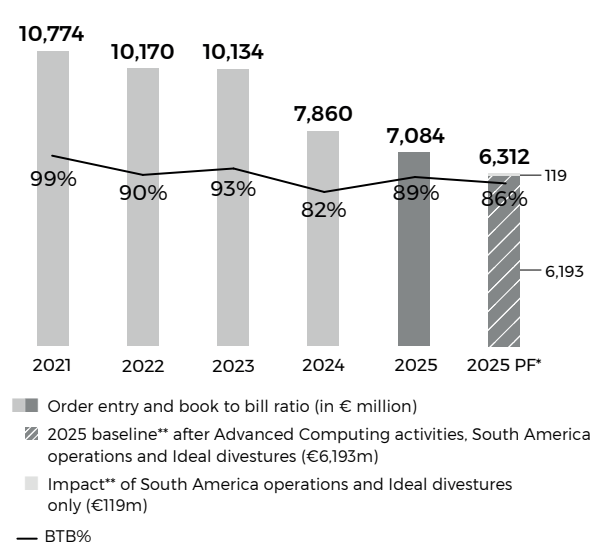
● Operating Margin² (in € million)



* 2025 PF stands for Pro Forma operating margin, defined as our reported operating margin reflecting the pro forma effect of the Advanced Computing Business Disposal as if it had been consummated on January 1, 2025. For more information see Note 1 of Financial statements (section 6.1).

** Preliminary estimations.

● Order Entry and Book to Bill Ratio⁴ (in € million)



* 2025 PF stands for Pro Forma order entry and book-to-bill, defined as our reported order entry and book-to-bill ratio reflecting the pro forma effect of the Advanced Computing Business Disposal as if it had been consummated on January 1, 2025. For more information see Note 1 of Financial statements (section 6.1).

** Preliminary estimations.

1) Historical revenues published

2) Historical operating margins published

3) Historical headcount published

4) Historical order entry and book to bill ratio published

2025 Key Business Achievements

January



Atos is chosen by Banco Mercantil in Brazil to support its cloud adoption journey through the Google Cloud. The agreement, a five-year term between the bank and Google Cloud, involves an investment of millions of Brazilian reais to migrate all the bank's data center servers to the cloud.

February



Eviden announces four new Bullsequana SH servers based on the latest Intel processing technology, the Intel® Xeon® 6 processor. Combining a performance boost, an unrivalled scale-up architecture and unique eco-efficient technologies, these servers are perfectly suited to the needs of businesses, cloud providers and hyperscalers, enabling them to confidently deploy their critical and artificial intelligence applications.

March



Atos signs a strategic partnership with Esri France (Environmental Systems Research Institute), a leader in geographic information systems (GIS), to strengthen their offerings in the market related to AI-powered digital twins for territories and infrastructure. These new software solutions will facilitate the collection, management and visualization of complex location-based information through the simulation and development enabled by these digital twins.



Atos, a key Technology Partner of Special Olympics International for the World Winter Games Turin 2025, delivers the critical IT services that helped make the games a success. Atos provides a range of essential services, including competition management, data processing, sport entries, credentialing, timing and scoring integration, as well as results feeds for a total of nine sports and activities.



The Department for Environment, Food and Rural Affairs (DEFRA) in the UK selects Atos to transform service desk and end-user services into a single coherent, agile service. The five-year contract, worth £150 million, will improve the quality and efficiency of DEFRA's service desk, which manages 34,000 users, through continuous innovation of modern technologies, including AI, machine learning (ML), analytics and automation.

April



Eviden announces the signature of a 50-million-euro contract with Serbia's Office for IT and eGovernment. Together, Eviden and the Serbian administration will deploy a National AI Factory – composed of an AI Center of Excellence and a leading AI-dedicated supercomputing platform – aiming to accelerate Serbia's AI capabilities and foster innovation across key sectors while reinforcing its technological autonomy using European technologies.



Eviden is selected to join the European landmark MORANE-2 (Mobile radio for Railway Networks in Europe-2) consortium, which is responsible for extensive testing and validation of the Future Railway Mobile Communication System (FRMCS) technology under real-world conditions.

May



Eviden signs a contract with the German Federal Ministry of the Interior to modernize its public procurement platform, "Kaufhaus des Bundes – Next Generation (KdB NG)". The project aims to replace the existing system with a fully digital, secure, and intuitive platform, enabling more than 22,000 users from 480 federal institutions to make purchases online more easily, while ensuring a scalable, sustainable solution tailored to the specific needs of this federal administration.



Atos Group unveils its four-year strategic and transformation plan called Genesis, aimed at returning to a sustainable growth trajectory and improving profitability, following the completion of its financial restructuring in 2024.



Eviden introduces the initial rollout of SkyMon NG, a next-generation satellite monitoring solution. SkyMon NG enables satellite operators to efficiently manage the complexity of digital satellite communication systems, including dynamic behaviors like beam hopping and onboard processing, while providing regulators with greater visibility and enhanced operational efficiency.

June



Atos Group receives confirmatory offer from the French State to acquire part of its Advanced Computing business which regroups the High Performance Computing (HPC) and Quantum Computing as well as the Enterprise Servers and Solutions and Artificial Intelligence divisions while excluding Vision AI activities.



For the 2025 edition of Viva Technology in France, Software République - a consortium of seven European companies, including Atos, dedicated to developing intelligent, secure and durable mobility - partners with three firefighter units to unveil "Vision 4rescue". This system of interconnected technological solutions aims to increase the efficiency and improve the coordination of rescue and emergency services.



Eviden-built JUPITER, Europe's first Exascale supercomputer, is ranked as the most powerful system in Europe and fourth worldwide in the TOP500, the listing of the world's most powerful supercomputers. In addition, Eviden leads the Green500, a listing of the world's most energy-efficient supercomputers. This demonstrates a strong recognition of Eviden's global role in the high-performance computing and AI landscape.



Atos unveils its cutting-edge Security Operations Center (SOC) in Qatar, expanding its global network of interconnected SOC's. This state-of-the-art facility marks a strategic expansion of Atos's global cybersecurity footprint. It delivers next-generation, AI-driven security solutions augmented by expert human oversight, empowering organizations to proactively detect, respond to and mitigate evolving cyber threats.



Atos announces the completion of a data center migration project for Canada's leading diversified wealth and asset management company, IGM Financial Inc., transforming assets to a modern, agile and secure solution built on Microsoft Azure and Google Cloud Platform.

July



Atos delivers key IT services and applications support for the UEFA Under-21 Championship 2025, which took place in June 2025, in Slovakia.



Atos is selected by UGAP, France's leading public procurement agency, as part of the new "Consulting and Project Management Assistance for Computer Rooms" three-year contract.



New contract with France Titres is announced by Eviden for the management and security of electronic certificates.



Launch of the Atos Polaris AI Platform - a comprehensive system of AI agents that works autonomously to orchestrate complex business workflows. The Atos Polaris AI Platform, created for development, testing and IT operations, supports engineers at all stages of the development process. The platform is available in the new AI agents and tools category of AWS Marketplace.



Eviden is selected by the European Commission to provide the technical platform to host and integrate the applications developed by the nine selected organizations constituting the AtLaS consortium for the human language technology processing (HLTP) Challenge.



Eviden is awarded a strategic contract to deploy a 5G Mobile Private Network featuring key components of its Lifelink solution at the Port of Ploče in Croatia. This initiative marks a major step in the port's digital transformation journey through the ambitious Smart Port project, aimed at modernizing logistics, improving operational efficiency and enhancing security using cutting-edge 5G technology.

September



Inauguration of Jupiter, Europe's most powerful supercomputer, at the Jülich Supercomputing Centre (JSC) in Germany, in the presence of German Federal Chancellor Friedrich Merz on September 5, 2025. Its AI-dedicated module, designed for large-scale simulations and AI training, was built by Eviden.



Atos signs a significant contract valued at a maximum of €326 million under Lot 1 (Technical Operations Services) of the European Commission's CLOUD II Dynamic Purchasing System (DPS 2) Mini-Competition 17 (MC17) for Cybersecurity. As the first provider listed under a 'cascade' mechanism, Atos will prioritize delivering essential cybersecurity services to the institutions, agencies, and bodies of the European Union that rely on the company to protect their critical operations and drive large-scale innovation.

October



Eviden announces the strengthening of its data protection offering with the integration of Cosmian's Key Management System (KMS technology) to encrypt data.



Atos and Qevlar AI, a pioneering software company developing autonomous threat investigation agentic AI, partner to further enhance the value of security operations for Atos's customers, extending Atos's use of AI into cyber alert investigation.



Atos successfully delivers essential services for two landmark Para Sports events taking place almost simultaneously in Asia: the World Para Swimming Championships Singapore 2025, and the World Para Athletics Championships New Delhi 2025, India. The company manages the planning, preparation, orchestration and operations of both events, ensuring smooth execution, reinforcing the values of inclusion, accessibility and sporting excellence.



Eviden and Vision AI are selected by the NATO Support and Procurement Agency (NSPA) to modernize the ground-to-air-to-ground (G/A/G) communication systems of the Spanish Air and Space Force.

November



Atos inaugurates its state-of-the-art Modern Security Operations Center (MSOC) in Seville, strengthening its commitment to cybersecurity and technological innovation in Spain.



Eviden launches BullSequana XH3500, its latest supercomputer built to support the convergence of high-performance computing (HPC) and artificial intelligence (AI) workloads. Combining cutting-edge hardware with a comprehensive software and application ecosystem, it will help organizations accelerate scientific discovery, industrial innovation and AI-driven breakthroughs.



Amongst the 58 Eviden-built systems listed in the November edition of the TOP500, JUPITER, through its Booster partition, remains the fourth most powerful supercomputer in the world and Europe's first, marking a historic milestone as Europe's first system to officially break the symbolic Exaflop barrier, which is to execute one billion billion operations in one second. Eviden also leads the Green500 for the fourth edition in a row, claiming the top three spots with its Eviden-built systems.



Eviden has been awarded a major contract to build Alice Recoque, a next-generation supercomputer to support the need for scientific computing and artificial intelligence (AI), serving. Alice Recoque will be France's first and Europe's second Exascale supercomputer, a machine to expand Europe's AI and research capabilities while ensuring energy efficiency and sovereignty.



Atos launches an agentic AI solution: Autonomous Data and AI Engineer to augment the capabilities and velocity of data and AI engineering teams. This solution is powered by the Atos Polaris AI Platform, integrated with Microsoft Azure's advanced cloud and AI capabilities, launched earlier this year, enabling comprehensive systems of AI agents working autonomously to orchestrate complex workflows.



Eviden announces GEMMA V9, a major new release of its flagship emergency management platform, GEMMA. This latest version marks a significant milestone in next-generation public safety communications, introducing powerful new capabilities fully aligned with the European Next Generation 112 (NG112) standards and new dedicated modules for Emergency Medical Services (EMS), and Fire and Rescue operations.



Eviden signs a contract extension with the Swiss Federal Office for Civil Protection (FOCP). The agreement, valid until 2031 and extendable until 2035, covers the maintenance and regular upgrade of Polyalert, Switzerland's critical information system for alerting the population in the event of major incidents such as extreme weather phenomena, environmental disasters or industrial accidents. Designed and developed by Eviden, Polyalert forms a key component of Switzerland's multichannel alerting strategy.

December



The South American Football Confederation (CONMEBOL) strengthens its commitment to South American football by announcing its agreement with Atos, which becomes the first Official Innovation Partner for CONMEBOL's club competitions. Among other responsibilities, the partner will develop new website and app solutions for CONMEBOL Libertadores and CONMEBOL Sudamericana, aiming to enhance fan interaction and improve their digital experience.



Atos reinforces its position as a leader in Data & Artificial Intelligence (AI) solutions in Spain, according to the latest independent analysis by Penteo, a leading technology market analyst in Spain and Portugal.



Atos Group signs a binding agreement for the sale of one of its Nordic businesses, Ideal GRP, a product lifecycle management system integrator and platinum-level solution partner of Siemens Digital Industries Software, to MAIT Group. Atos Group also signs a binding agreement for the sale of its South American operations to the Brazilian company Semantix. The perimeter to be sold currently employs circa 2,800 professionals across Brazil, Argentina, Chile, Colombia, Uruguay and Peru. These divestments are part of the Genesis strategic and transformation plan, aimed at returning Atos Group to sustainable growth and improved profitability by focusing on core assets such as AI, cloud-enabled, and secure solutions and services.

Atos Group Story

1

Atos Group has evolved from its European roots into a global digital transformation leader, reshaped for a new chapter. With a rich legacy of innovation and strategic acquisitions, the Group has embraced transformation to become a pioneer in AI, cybersecurity, cloud and decarbonized digital solutions. Now restructured and refocused, Atos is helping design an AI-powered digital future, leveraging cutting-edge technologies to empower industries worldwide and shape a secure, sustainable digital future.

1997

Formation of Atos through the merger of Axime and Sligos, establishing a European digital and payment services provider.

2002 - 2015

Strategic acquisitions including KPMG Consulting, Siemens IT Solutions, Bull, and Xerox IT, transforming Atos into a European and then global IT leader.

2019

Separation from Worldline, enabling Atos to focus as a pure digital services and products player while Worldline became a leading payment company.

2022 - 2023

Discontinued plan to create two distinct entities within the Group –Tech Foundations and Eviden.

2024

End of year marked by successful financial restructuring

2025

Launch of the Genesis strategic and transformation plan, marking a new chapter focused on artificial intelligence, sustainability, and secure digital transformation

Market trends

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Reprioritizing IT for Measurable Outcomes in 2026

The global technology landscape in 2026 is shaped by geopolitical instability, economic caution and a strategic pause in IT spending. While Gartner forecasts global IT spending to grow by 10.8% in 2026¹, actual enterprise IT budgets will only rise by 2.8%², with inflation eroding much of the increase. This reflects a broader "uncertainty pause" that began in mid-2025, driven by political realignments, trade tensions and regulatory complexity.

Gartner cites that, "CIOs and technology executives face a turbulent 2026 filled with new enterprise complexities in areas like sourcing, planning horizons, career and growth, and resilience. Ninety-four percent of these leaders anticipate that geopolitical shifts and emerging digital sovereignty laws will force major changes. As a result, a majority of CIOs have reported growing pressures to improve employee productivity (57%) and reduce costs (52%)."³

In order to adapt to this changing landscape, Gartner identifies three strategic pivots that CIOs need to embrace:

- **AI investment posture:** the strategic assumption shift is moving from pivoting and experimenting with AI and generative AI (GenAI) to extending and scaling, with agentic AI as a direct path to measurable ROI.
- **Sourcing assumptions:** The approach to sourcing is transitioning from a geographically agnostic model to being geostrategically aligned.
- **Planning horizon assumptions:** Decision making is shifting from a calendar-based approach to dynamic reprioritization of resources."⁴

Technology providers must adapt their offerings and operational strategies to address the intertwined demands for resilience, compliance, and demonstrable ROI:

- **Geostrategic alignment:** Vendors must shift from globally agnostic models to regionally aligned sourcing strategies that address digital sovereignty, data localization, and tariff risks, including balancing global scalability with local compliance.
- **Proactive security:** Security solutions must move beyond reactive detection to pre-emptive cybersecurity. Products and services lacking proactive defense capabilities risk losing market relevance.
- **Financial value enablement:** Technology solutions must support CIO mandates to convert productivity gains into tangible cost savings and revenue. This requires deep process reengineering alongside implementation.
- **Hybrid infrastructure optimization:** Providers must help IT and operations leaders manage complex hybrid environments (spanning on-premise, multi-cloud, edge, and colocation) through standardized governance and cost management expertise.
- **Trust and compliance tools:** Vendors must offer advanced security capabilities, including confidential computing, advanced detection and response, digital provenance, and AI security platforms to meet emerging compliance and trust requirements.

1) Gartner Market Data Book, 4Q 2025

2) ETR Research, Nov 2025 - Tech Budgets Tighten, AI Rises: What 2025 Tells Us About 2026

3) Gartner 2026 CIO and Technology Executive Agenda to Achieve Your Strategic Priorities, 28 January 2026, Daniel Sanchez Reina, Melissa Rossi Wood, Zahra Urooj

4) Gartner 2026 CIO Agenda: Benchmark Top Priorities and Technology Plans Across Industries, 8 October 2025, Mandi Bishop

- **Workforce upskilling:** To support chief data and artificial intelligence Officers (CDAOs) in building data-driven cultures, technology providers should embed robust AI literacy programs and training into their solution delivery.

Through its specialized business lines (see Section 2 for a comprehensive view), Atos Group is delivering on the promise of measurable outcomes for CIOs navigating the “uncertainty pause” in IT spending. The Group has made targeted investments in a portfolio of sovereign enablement centers, offering secure, locally governed

cloud, and data and AI services that meet rising digital sovereignty mandates. Its proactive cybersecurity portfolio addresses evolving threats and compliance needs, while its AI-proofed career models and embedded training programs support enterprise-wide data and AI literacy. By blending global scale with locally aligned delivery and co-innovation, the Group enables clients to optimize hybrid environments, streamline workflows for greater value creation, and reimagine future-ready digital foundations, empowering their organizations to thrive in a dynamic and rapidly evolving market environment.

Market Growth Dynamics and Atos Positioning

Global IT spending is forecast to exceed \$6 trillion by 2026, growing 10.3% in 2025 and 10.8% in 2026, while enterprise IT budgets will rise only 2.8%, prompting a sharper focus on strategic investments and ROI:

- **North America:** Remains the largest and most mature market, expanding from \$2.25 trillion in 2025 to \$3.25 trillion by 2029, driven by cloud modernization, cybersecurity and AI integration.

- **Europe:** IT spend will grow from \$1.29 trillion to \$1.77 trillion, fueled by digital sovereignty mandates, industrial cloud adoption and green infrastructure investments.

- **Rest of the world:** Valued at \$2.02 trillion in 2025, rising to \$2.82 trillion in 2029, with Asia Pacific standing out as a fast-growing innovation hub, led by China's AI and cloud leadership, Japan's automation push and emerging markets' digital-first strategies.¹

The Group's addressable market is a subset of the overall IT market, focusing primarily on large enterprises and public services, in the submarkets discussed below.

Cloud & Modern Infrastructure

Global public cloud spending is expected to continue to grow rapidly across all markets in which Atos operates. Gartner cites that, "Demand for GenAI integration will shift from early experimentation to focused deployment phases, and drive public cloud growth to 20.7% in 2026 with annual spending reaching \$1.49T by 2029".²

As stated by Gartner, "The \$45 billion sovereign cloud IaaS market is forecast to grow at a five-year CAGR of 38% to reach \$224 billion in 2029. Market growth is led by spending from organizations outside of the U.S. and China based on a stronger need for digital sovereignty and technological autonomy due to ongoing geopolitical turmoil." Gartner also notes that, "Governments will continue to be the key buyers of sovereign cloud IaaS offerings to enforce their national digital sovereignty requirements, followed by organizations from regulated industries and critical infrastructure."³

The managed IT infrastructure services market is set to grow from \$128.5 billion in 2025 to \$200.7 billion by 2030 (9.3% CAGR), reflecting rising demand for cloud-first, automated and hybrid infrastructure models, and a shift from cost-arbitrage outsourcing to outcome-based partnerships. Data center spending is projected to grow 19% in 2026 as enterprises build AI-optimized, sustainable and sovereign hosting environments. Managed network services spending will continue to rise through edge infrastructure expansion, SD-WAN adoption and network modernization to support Industry 4.0, AI workloads, remote operations and zero-trust security.⁴

Atos is a recognized leader in managing and modernizing business-critical operations across the cloud and infrastructure continuum (see section 2). Its capabilities span edge computing, data center and mainframe modernization, cloud infrastructure, networks and enterprise application operations. Atos invests in regional delivery hubs to meet sovereignty and compliance needs, and offers secure, AI-powered services through green data centers and a rich partner ecosystem.

Atos is a recognized leader by ISG Provider Lens® (2025) in:

- Public Multi-Cloud Services in France.
- Mainframe Services and solutions in Europe, citing key strengths in Mainframe Optimization, Application Modernization, Mainframe as a Service and Mainframe Operations.

This builds on previous leadership recognition by ISG Provider Lens® (2024) in Private Hybrid Cloud, Multi-Public Cloud and Data Center Services in France, Germany, UK, and the Netherlands.

1) Gartner Market Data Book Q4 2025 - individual regional totals have been derived by aggregating relevant country level data

2) Gartner Forecast: Public Cloud Services, Worldwide, 2023- 2029, 4Q25, 15 December 2025, Hardeep Singh, Colleen Graham, Robin Schumacher, Varsha Mehta, Amarendra Arunasree Cheparthi, Shailendra Upadhyay

3) Gartner Forecast Analysis: Sovereign Cloud IaaS, Worldwide 11 December 2025, Rene Buest, Fernando Pereiro, Gregor Petri, Hardeep Singh Initiatives: Technologies and Markets

4) Mordor Intelligence - Managed IT Infrastructure Services Market Forecast 2025-30

Digital Workplace

The global digital workplace market was valued at approximately \$48.8 billion in 2024 and is projected to reach \$166 billion by 2030, representing a CAGR of 22.8% through 2030¹. This growth is being driven by accelerating digitalisation, increased adoption of desktop-as-a-service, and the continued shift toward remote and hybrid work models. As organisations place greater emphasis on workforce effectiveness, employee productivity has become a core strategic priority, with 56% of HR leaders identifying it as a top focus for 2026, according to Gartner CEOs' Strategic Business Priorities for 2025 to 2026 – Top 10². Consequently, demand for employee experience platforms is rising as enterprises invest in AI-enhanced digital workplace solutions that support engagement, retention, and sustained workforce performance.

Atos provides end-to-end AI-powered digital workplace services that enhance employee engagement, accessibility and sustainability, with an extensive portfolio of capabilities (see Section 2), drawing on an ecosystem of partners that includes Microsoft, Dell, Intel, Espressivo, ServiceNow and Nexthink.

Atos is a recognized leader by Gartner® in its 2025 Magic Quadrant for Outsourced Digital Workplace Services, based on its Completeness of Vision and Ability to Execute, marking the ninth consecutive year that Atos has been included³.

Digital Applications

Global spending on software and digital applications is projected to exceed \$1.4 trillion by 2026, driven by generative AI integration, AI-native development platforms, and vertical-specific solutions, requiring technology vendors to shift toward composable, intelligent, and domain-optimized application ecosystems. The application implementation and managed services submarket reached \$457 billion in global revenue in 2024, with a c.3-5% CAGR anticipated through 2030, as enterprises move from exploration to scaled deployment of AI-native applications and composable architectures. North America continued to hold the largest market share of 41.6%, according to the Gartner Market Share Analysis: Application Implementation and Managed Services, Worldwide, 2024.

Atos offers a full suite of application services (see section 2), which are enabled by generative AI, intelligent automation, agile methodologies, and low-code platforms, as well as vertical-specific solutions in the regulated industries of financial services, health and public services. Atos has also invested in a sustainable software services framework to reduce the carbon footprint of digital delivery.

Atos is a recognized leader by ISG Provider Lens® (2025) for AI-Driven Application Managed Services and Application Development Outsourcing, Europe and Intelligent Automation Services 2025, Europe.

Smart Platforms

Global spending on smart platform services like SAP, ServiceNow and Salesforce is projected to grow significantly through 2030, driven by generative AI integration, vertical-specific orchestration, and demand for outcome-based transformation:

- **SAP application services market:** Expected to double to \$94 billion by 2034, fueled by widespread adoption of SAP S/4HANA and cloud ERP, particularly in regulated industries.⁴

- **ServiceNow services market:** Forecast to grow at a 17.2% CAGR, reaching \$235 billion by 2035, supported by rising demand for ITSM, workflow automation, AI co-pilots, and low-code platforms across large enterprises.⁵
- **Salesforce services market:** Forecast to grow at a 15.6% CAGR, reaching \$84.7 billion by 2035, driven by financial services industry adoption, SME digital transformation, demand for automation, analytics, and personalized customer experiences.⁶

1) www.grandviewresearch.com/dwp-market

2) Gartner, *Maximize Employee Productivity by Overcoming 4 Emerging Myths*, Swagatam Basu, Alex Chertoff, et al., 16 May 2025

3) *Magic Quadrant for Outsourced Digital Workplace Services*, Karl Rosander, Katja Ruud, et al, 10 November 2025
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4) www.businessresearchinsights.com/SAP-Application-Services-Market-2025

5) www.futuremarketinsights.com/ServiceNow-Tech-Service-Market-2025

6) www.futuremarketinsights.com/Salesforce-Services-Market-Outlook-2025-2035

Atos is strongly positioned to capitalize on this \$300+ billion smart platforms opportunity (see section 2 for capabilities).

Atos is a recognized leader in:

- SAP Business AI and Business Technology Platform (BTP) Services, Global by ISG Provider Lens® 2025.
- SAP S/4HANA Transformation for Large Accounts and Midmarket, SAP Application Managed Services, and Managed Cloud Services for SAP ERP. ISG also named Atos a "Rising Star" in the category "SAP SuccessFactors HXM Partner Service in ISG Provider Lens® 2025.

- ServiceNow Innovation, Consulting and Implementation across Europe and North America by ISG Provider Lens® 2025.

- Large-scale Salesforce transformations across multiple industry sectors, with a Best-in-Class Leader designation in Europe by PAC Innovation Radar in 2024.

These accolades reinforce Atos's deep domain knowledge, proven success and credibility in delivering measurable business outcomes through AI-enhanced platform services tailored to the public services, healthcare, defense, manufacturing, telecoms, energy and utilities, and financial services sectors.

Data & AI

According to Gartner, Worldwide AI spending will total \$2.5 trillion in 2026, with AI infrastructure spending adding \$401 billion as technology providers continue to build out AI foundations.¹ Growth is driven by AI-as-a-Service, consulting, integration, and generative AI adoption, as enterprises invest in automation, predictive analytics and responsible AI frameworks to boost productivity and meet regulatory demands. Europe and Asia-Pacific are accelerating adoption due to sovereignty and localization mandates, while North America leads through hyperscaler-driven infrastructure. Key industries, including financial services, healthcare, retail and manufacturing, are leveraging AI services to enhance customer engagement, risk management, efficiency and innovation at scale.

Atos is a recognized leader in ISG Provider Lens® 2025 for Advanced Analytics and AI Services, highlighting capabilities in AI-driven data and analytics transformation across Europe and the US. The evaluation specifically notes the role of the Atos Polaris AI platform in accelerating enterprise AI adoption and supporting autonomous AI workflows, contributing to scalable and responsible AI practices. The Polaris AI platform and agentic AI Factory project further accelerate deployment of secure,

responsible AI at scale, while pre-packaged industry solutions enable rapid transformation in healthcare, financial services, retail, and manufacturing. Client engagements with Rabobank and Talgo demonstrate measurable impact in responsible AI compliance, consumer insights, and predictive analytics.

Furthermore, the company's Genesis strategic and transformation plan commits €500 million to R&D in AI and data over the next four years, expanding the Data and AI workforce from approximately 2,000 to 10,000 specialists by 2028. Coupled with investments in sovereignty-compliant delivery hubs, and a strong partner ecosystem, Atos is positioned as a trusted partner for enterprises seeking to harness data-driven decision-making, AI-powered automation, and responsible innovation across the Data and AI continuum.

Atos was recognized by HFS as a Leader in Analytics, AI, Data & Automation Services for the Generative Enterprise, 2024 and positioned as a leader across all market segments in NelsonHall's 2025 NEAT Evaluation for Transforming Business Operations with GenAI, reflecting strength in GenAI-enabled operational transformation.

1) Gartner Press Release, Gartner Says Worldwide AI Spending Will Total \$2.5 Trillion in 2026

Cybersecurity

Global cybersecurity spending is projected to reach \$244.2 billion in 2026, reflecting a 13.3% year-on-year increase. Organizations are expected to boost security spending to address threats and enhance resilience. In 2026, cyber services will account for \$92.8 billion, and cybersecurity software will reach \$114.5 billion, driven by rising threats, regulatory pressure, and AI-enhanced security capabilities. According to the Gartner Forecast Analysis: Information Security, Worldwide, 2026, "over 75% of enterprises will be using AI-amplified cybersecurity products for most use cases by 2028, up from less than 25% in 2025".¹

Atos believes that it is well-positioned to capture share in this rapidly growing market, leveraging its AI-driven, sovereignty-aligned portfolio, deep OT expertise, and global leadership in managed security services (see Section 2 for the comprehensive cybersecurity portfolio).

Atos is recognized as a leader among top global Cybersecurity providers with strong recognition for its cybersecurity leadership from industry analysts during 2025 in:

- IDC MarketScape™ for Middle East Managed Detection and Response (MDR) 2025 highlighting Atos' global threat intelligence network, deep insights and advanced analytics, making it an ideal choice for businesses seeking comprehensive cybersecurity strategies.
- PAC® Radar IT/OT Cybersecurity Services France 2025, recognizing Atos as Best in Class for having one of the most advanced and robust sovereign cybersecurity postures.
- ISG Provider Lens® Cybersecurity – Services and Solutions 2025, Germany and US, praising Atos' holistic end-to-end approach for cybersecurity consulting, technical services and the global reach of its next-generation SOC and MDR services.

Consulting and Advisory

Global demand for IT consulting and advisory services continues to accelerate, with the market expected to reach \$444.5 billion by 2026 as organizations scale digital transformation, modernize cloud and data foundations, and adopt AI at pace². Enterprises are prioritizing strategic technology guidance to drive productivity, resilience, and regulatory compliance—particularly in areas such as GenAI, cybersecurity, data governance, and sustainable digital operations. This momentum reinforces the critical role of high-value consulting to help clients shift from experimentation to large-scale business transformation.

Atos Amplify Consulting & Advisory brings this strategic impact to clients through a sovereignty-ready, AI-enabled consulting model, combining deep industry expertise with global consistency. With capabilities spanning cloud transformation, data & AI, cybersecurity, digital workplace, and operating-model modernization, Amplify helps organizations shape and execute differentiated digital strategies. Recognized by leading analyst firms such as ISG, HFS and Forbes for excellence in digital transformation and responsible AI, Atos positions Atos Amplify as a trusted partner to both public and private sector clients seeking measurable business outcomes, accelerated modernization, and secure adoption of next-generation technologies.

1) Gartner, Forecast Analysis: Information Security, Worldwide, 2026, Shailendra Upadhyay, Christian Canales, et al., 5 February 2026
2) Gartner Market Data Q4 2025

Eviden (HPC and Advanced Computing)

The convergence of High-Performance Computing (HPC), AI and quantum technologies is reshaping enterprise and government computing strategies. The HPC and AI market, which grew 23.5% in 2024, is projected to exceed \$100 billion by 2028, with sustained double-digit growth through 2030. This surge is driven by demand for AI-native workloads, exascale¹ computing (the dominant benchmark for top-tier supercomputers, delivering at least 10¹⁸ operations per second to power extreme-scale simulation, modelling, and AI workloads), and domain-specific simulation and modelling across sectors, such as climate science, defense, pharmaceuticals and energy.²

Eviden, the Group’s Advanced Computing business, has capabilities that combine supercomputing, quantum

innovation, enterprise-scale computing and AI-powered analytics, with Vision AI retained as a growth engine under Eviden. The divestment to the French State highlights the strategic importance of Eviden for sovereignty and defense.

Eviden is a recognized leader in HPC, identified by Hyperion as the leading European-based HPC vendor, due to the performance and power of its BullSequana systems and ability to deliver large-scale sovereign supercomputing projects. Eviden has won 7 of the 9 major EuroHPC projects, including JUPITER, Europe’s first exascale system, reinforcing its position in HPC and AI-dedicated supercomputing (see Section 2 for full offerings).

Market Size and Atos Market Share

Atos Group geographies market share in the worldwide IT services market is presented below:

In billion € (2025)	Market		Atos	
	2025 Market	Weight	2025 Revenue	Share (%)
North America	668.0	46.3%	1.32	0.20%
UK & Ireland	117.8	8.2%	1.15	0.98%
Belux, Netherlands & Nordics	73.1	5.1%	0.83	1.14%
Germany, Austria & Central Europe	92.5	6.4%	1.93	2.09%
France	58.3	4.0%	1.47	2.52%
International markets	433.0	30.0%	1.30	0.30%
GDC & Global Structures	n/a	n/a	0.01	n/a
TOTAL	1,442.7	100%	8.00	0.55%

Source of market spend data: Gartner Market Data Book, 4Q 2025; Please note that the IT spending considered includes only IT services expenditure for businesses.

1) Exascale computing is the dominant benchmark for leading-edge supercomputers: it delivers at least 10¹⁸ operations per second to support very large-scale simulation, modeling, and artificial intelligence workloads.
2) Hyperion Research 2025-2030 Market Outlook

Business Model

1

Sustainable Digital Transformation

It has become mandatory for enterprises and public organisations to “future-proof” their organisations to successfully navigate disruptions beyond their control and previously seen as outside of their sphere of influence or activity.

This is achieved through a robust digital strategy underpinned by a long-term sense of purpose that leverages reliable, innovative and sustainable partners.

In line with our purpose of helping to design the future of the information space, Atos Group has a strong ambition to be recognized as one of the companies that may act as such a partner. It uses its expertise and services to support the development of knowledge, education and research in a multicultural approach and contribute to the development of scientific and technological excellence.

The past year has seen continued economic uncertainty, with enterprises having to take decisive action on their digital transformation, with Data and Artificial Intelligence at the heart of it. Decision makers continue to run the business securely but must accelerate their AI-readiness. This is fully supported by our innovation and business model within the digital solutions value chain, where we leverage or integrate solutions from upstream

partners such as computing hardware providers (Dell, EMC, HPE, IBM, Intel, Nvidia, etc.), hyperscalers (AWS, Microsoft, Google Cloud, etc.), and software providers (SAP, ServiceNow, Oracle, etc.) to deliver consulting, integration, and managed services and solutions to our downstream customers and end-users, primarily large public and private organisations. As a world leader in cybersecurity services and a recognized player in sustainability consulting, we embed trust, security, compliance, and sustainability at the core of our business across the entire value chain.

Across the world, the Group enables its customers, employees and members of societies at large to live, work and develop sustainably, in a safe and secure information space.

In its mission, the Group leverages the capital it has built over years, and a business model based on distinctive expertise, technologies, platforms and business solutions.

The following value creation model explains how Atos Group creates inclusive and sustainable value for all its stakeholders.

Geographies

• North America • Benelux, Netherlands & Nordics		• UK & Ireland • France	• Germany, Austria & Central Europe • International Markets	
				
Atos Capitals	Industry Sectors	Services	Business Outcome Tracks	Stakeholder Groups
• Industrial • Human • Intellectual • Social & Community • Natural	• Public Sector & Defense • Financial Services & Insurance • Manufacturing • Energy & Utilities • Health & Life Sciences • Telecom, Media & Technology	• Cloud & Modern Infrastructure • Digital Workplace • Digital Applications • Smart Platforms • Cybersecurity • Eviden Portfolio • Data & AI • Atos Amplify	• Cost to value • Accelerate with AI • Secure the Business • Digitilize & Decarbonize • Elevate the Experience	• Employees • Clients • Investors • Partners • Suppliers • Communities & Society

Value Creation KPIs

• Revenue Growth • Operating Margin Rate • Free Cash Flow	• Net Promoter Score (all clients) • Diversity & Gender Mix • Digital Certifications	• Code of Business Ethics • Partner New Business Revenue • GHG Emissions • Supply Chain Spend & Sustainability (EcoVadis)

Atos Group Capitals

Over the years, the Group has built assets that bring a distinctive position on the digital transformation market, and constitute a firm foundation, which its business model relies on:

- **Industrial capital:** The Group operates in 61 countries through a global network of 10 delivery centers, 64 data center hubs, and 18 SecOps Centers, serving all geographic regions. These facilities provide 24/7 support via hybrid cloud platforms and generative AI-enabled tools, offering scalable, resilient services through a mix of local, nearshore and offshore delivery. The infrastructure includes fully managed on-premise and edge stacks, optimized for performance and data sovereignty.
- **Human capital:** The Group's 63,000 employees — spanning consultants, developers, integrators and operations specialists — are sourced from leading universities and continuously upskilled. Dedicated programs in AI, cloud-native development, cybersecurity and leadership drive delivery excellence, and by 2025, 73% of employees had completed the AI Fluency program. The Group leverages the expertise of 8,000+ AI specialists, 14,000+ cloud and infrastructure experts, with 16,000+ hyperscaler credentials, and a talent base holding almost one digital certification per person (0.98).
- **Intellectual capital:** The Group will invest €500 million over the next 4 years in R&D, supported by 20 Innovation

Labs and a portfolio of 2,400+ patents across digital, cloud, cybersecurity, and AI. A vibrant community of experts and fellows drives frontier innovation in strategic areas such as post-quantum encryption, sovereign cloud, and agentic AI, contributing to proprietary platforms and industry-specific solutions.

- **Social and relationship capital:** The Group maintains strong partnerships with leading technology providers, including AWS, Microsoft, Google Cloud, SAP, Oracle, Cisco, Dell, Red Hat, Siemens, VMware and Worldline, as well as startups and research institutions. Programs like Atos Scaler foster open innovation and joint go-to-market initiatives. The Group also champions diversity, inclusion, and digital equity across its ecosystem.
- **Natural capital:** Sustainability is embedded in the Group's operations and offerings. The Group ranks in the top 5% of the S&P Global Corporate Sustainability Assessment and has earned the Platinum EcoVadis Medal for six consecutive years. Its environmental strategy includes GHG measurement, optimization, offsetting and the use of decarbonized energy sources, alongside leadership in ethical AI and responsible digital transformation. The Group has been recognized for its decarbonized leadership, high-performance computing efficiency and social impact programs within the Dow Jones Sustainability Index, 2025.

The Value we Create for Stakeholders

This business model enables Atos to create inclusive and measurable value across stakeholder groups:

- **Clients:** A trusted digital transformation partner with secure, scalable, and co-innovated solutions.
- **Employees:** A diverse, inclusive culture with career acceleration and well-being at its core.
- **Investors:** A leaner, growth-focused organization with restored credibility and long-term value creation.
- **Partners and suppliers:** A robust ecosystem for innovation, compliance and sustainable growth.
- **Community and society:** A responsible corporate citizen advancing digital inclusion, sustainability and scientific excellence.

Ambition

Becoming a Global “AI-Powered” Technology Partner Shaping Secure, End-to-End Digital Journeys

In 2025, the Atos Group entered a new phase defined by profitable growth, restored credibility, and renewed pride, reinforced by the transition to a unified structure under One Atos. The Group now operates as a single organization with two complementary brands: Atos and Eviden (see section 2), bringing greater clarity to the Group's portfolio by distinguishing service-led activities (Atos) from product-driven businesses (Eviden), thereby enhancing transparency, strategic focus, and the visibility of each perimeter's growth drivers.

This reinforced structure provides the basis for the Group to articulate a clear and forward-looking ambition: to become a global “AI-powered” technology partner shaping secure, end-to-end digital journeys for its clients.

To translate this ambition into tangible value creation, the Group has defined a clear 2028 financial trajectory:

- 5-7% organic revenue CAGR between 2025 and 2028. Strategic, targeted and disciplined M&A could further increase revenue to up to 9 to 10 billion euros in 2028
- Around 10% operating margin, supported by cost reduction measures and structural visible growth, partially offset by an acceleration of R&D investments
- Leverage ratio below 1.5x net debt/OMDAL¹. On the path to an investment-grade rating, the Group expects to achieve a BB profile in 2027

To turn this ambition into execution and to secure delivery of the 2028 financial trajectory, the Group has launched Genesis, its 2025-2028 strategic and transformation plan, revolving around AI-centric business and improved cash generation to restore sustainable growth.

Together, these elements provide the strategic and operational foundation for the Group's ambition. It is articulated through four key dimensions.

Global Reach to Unlock Strategic Opportunities

Atos Group operates across all continents, with a presence in 61 countries spanning Europe, North America, the Middle East, Asia-Pacific and Africa. It aims at maintaining this global footprint intelligently: focusing on high-growth markets where it is truly possible to make a difference for its clients and exiting those where it cannot achieve that ambition.

Operating at a global scale brings several strategic advantages:

- **Competing effectively in a worldwide market** and standing alongside main competitors.

- **Negotiating with hyperscalers and leading software vendors based in the US**, and more broadly strengthening partnerships with top-tier players.
- **Becoming the preferred partner for clients**, thanks to recognized global reach and the ability to think and act globally in their projects.
- **Driving efficiency** through economies of scale, rationalizing G&A costs, and reducing delivery expenses.
- **Investing efficiently in technology and R&D**, particularly in the most innovative regions of the world.[SC7] [NL8]

“AI-Powered” Technology and Innovation to Accompany its Clients

Technology is what sets Atos Group apart from competitors by creating unique, high-value solutions sought after by its clients. For this reason, it is a top investment priority. To deliver on this strategic objective, Atos Group is strengthening its innovation engine and positioning data and AI as major drivers of differentiation and value creation for the years ahead.

Driving Innovation to Shape Tomorrow's Solutions

To accelerate this technology-driven transformation, the Group has already launched several strategic initiatives, among which:

- A dedicated governance for innovation strategy, led by Florin Rotar — named “CTO of the Year 2024” by the HMG Global Leadership Institute — who, since joining in September 2025, has brought 20 years of experience in AI and emerging technologies to drive Atos Group's transformation.

1) Defined as Operating Margin before Depreciations, Amortization and Leases

- Selective, high-impact investments to prepare for the future effectively, including € 500 million in R&D over the next four years to co-develop innovative, vertically integrated solutions. Atos Group already holds more than 150 patent families and maintains strong momentum in GenAI and sovereign technologies.
- € 100 million investment for start-ups and an innovation ecosystem, with over 20 innovation labs and partnerships with leading universities. Opening up to start-ups gives a large group, like Atos Group, direct access to cutting-edge innovation in areas such as cybersecurity, data, and AI.

Anchoring Data and AI at the Heart of the Group's Value Proposition

To complement these innovation initiatives, Atos Group is now embedding AI at the core of its offerings and operational model. This shift marks a decisive step in transforming the Group into a global, AI-powered technology partner. With the creation in 2025 of a business line dedicated to Data and AI (see section 2), Atos Group will fully leverage its expertise to deliver improved, higher-value offerings to clients through a full-stack data and AI engine industrialized for scale, while achieving higher delivery efficiency and lower costs within the Group. The business line will be a key growth driver, growing from 2,000 to 10,000 employees by 2028 and at the scale of the Group, 100 per cent of the workforce will be AI-certified by 2026.

Securing What Matters One Step Ahead

Atos Group believes that security is not an add-on: it is the foundation of every digital transformation. As organizations embrace AI-powered applications and hyperconnected ecosystems, the attack surface expands dramatically. Atos Group's vision is to embed cybersecurity at the core of every solution, ensuring resilience, trust, and compliance throughout the digital journey (see its cybersecurity offer in section 2).

To make this vision real, Atos Group delivers a comprehensive approach built on:

- **Global Cybersecurity Leadership** – Atos Group is recognized as a leading cybersecurity provider across Europe, North America, the Middle East, and Africa. With an end-to-end portfolio covering advisory, training, detection and response, and the deployment of advanced security products.
- **Sovereign Compliance and Cloud Frameworks** – Atos Group designs EU-sovereign cybersecurity products and sovereign cloud solutions to guarantee regulatory conformity and data sovereignty in a rapidly evolving digital space.
- **Data Protection and Identity Security** – Atos Group designs solutions secure data at every stage—from encryption to identity and access management—ensuring full control and trusted digital identities for organizations worldwide.
- **AI-Powered Threat Defense** – Atos Group combines advanced encryption, zero-trust architectures, and AI-driven security operations to anticipate risks from both artificial intelligence and human-driven attacks. This includes GenAI, machine learning, edge computing, and threat intelligence, supported by modern SOCs (Security Operations Centers) and vulnerability labs.

An End-to-End Approach to Fulfill the Ecosystem's Business Expectations

Atos Group aims to enable truly end-to-end digital journeys for its clients by supporting them across the entire lifecycle of their digital transformation. This includes advising on strategy, designing, testing and building solutions, integrating complex environments, and ultimately operating and evolving these solutions to deliver sustained business value.

Atos Group's ambition is threefold:

- **To orchestrate the full digital value chain** by leveraging the breadth of Atos Group's capabilities across all IT domains (see section 2). This unique end-to-end service portfolio allows it to design seamless, integrated digital journeys rather than isolated solutions.
- **To simplify complexity and reduce risk for its clients** by acting as a single, trusted partner accountable for outcomes. By replacing fragmented, multi-vendor models with a unified end-to-end approach, the Group ensures consistency, performance, and long-term value creation.
- **To accelerate the growth of its technology consulting services**, closely aligned with sales and business lines, ensuring that technical expertise is embedded from the earliest stages of client engagement. This reinforces its ability to design and deliver holistic, end-to-end digital journeys that are both technically sound and business-driven.

Corporate Social Responsibility (CSR)

Atos Group Sustainability Approach

Atos Group is convinced that digital technologies can significantly contribute to sustainable transformation for clients, partners, and Atos Group's own operations.

The double materiality assessment conducted in 2023/2024 and updated in 2025, and its resulting list of material impact, risks and opportunities (IROs) guides the Group's choices in terms of priorities in the areas of environment, social and governance (ESG), also to ensure

the resilience of the company's strategy and business model. Atos Group strives to translate those priorities into tangible results through the setting up and implementation of policies, actions and targets in line with the requirements of the corporate sustainability reporting directive¹ as indicated in the Group's sustainability report. The complete list of IROs can be found in section 5.1.3.3.

The Group's topics covered by the IROs list are in the table below.

Environment	Social	Governance
Topics in the Double Materiality Assessment		
GHG Emissions (IROs 1, 2, 3) Climate Change Adaptation (IRO 4) Resource Use and Circular Economy (IROs 5, 6)	Working Conditions (IROs 7, 8) Skills and Development (IRO 9) Diversity and Inclusion (IRO 10) Workers in the Value Chain, Affected Communities (IRO 11) Client Relationship (IRO 12) Digital Inclusion and Accessibility (IRO 13) Cybersecurity and Data Privacy (IRO 14)	Business Ethics (IROs 15, 16, 17) Business Conduct With the Supply Chain (IROs 18, 19, 20)

In this overall context, Atos Group announced in 2025 its sustainability strategic commitments of: (i) becoming net zero by 2050, (ii) helping clients decarbonize through its sustainable portfolio, (iii) accelerating diversity in its workforce, (iv) targeting 40% female hires by 2025, (v) advancing digital inclusion and accessibility.

Atos Group's strategy in relation to sustainability matters can be summarized in the table below.

Environment	Social	Governance
Approach		
Science Based Actions – Low Footprint IT and Sustainable Portfolio	Tech for Good	Enhance Trust
Reducing GHG emissions full scope (1, 2, 3) to reach net zero by 2050 compared to 2025. The near, long and net zero targets are to be submitted to the SBTi in 2026. Atos Group will mobilize its resources to decrease GHG emissions in its own operations (Low footprint IT) and its supply chain, as well as develop solutions and services to support its client's decarbonization ambitions (sustainability portfolio).	Being an employer of choice. and a place where employees can have control of their careers and develop in a safe, inclusive and accessible working environment, where they all feel valued and empowered to reach their full potential.	Being an ethical and fair player within its sphere of influence through maintaining the highest ethical standards from the very top of the company to the heart of its operations.

Through this approach, Atos Group contributes to 10 out of the 17 Sustainable Development Goals (SDGs), which are defined by the United Nations.

Environment	Social	Governance
SDG 11, SDG 12, SDG 13	SDG 3, SDG 4, SDG 5, SDG 8, SDG 10	SDG 8, SDG 9

1) Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 amending regulation (EU) n°537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting („CSRD Directive“)

Maintaining Our Leadership in Sustainability

Prestigious international sustainability organizations award Atos Group with their excellent recognitions for its CSR performance.



73/100
Top 7%*
S&P Global Corporate Sustainability Assessment (CSA) and in the S&P Global Sustainability Yearbook for 13 years in a row



5.8/10
Atos Group awarded the "A" rating by Morgan Stanley Capital International (MSCI) in its September 2025 update



84/100
Top 1%*
"Platinum" EcoVadis Medal for its commitment to sustainability for 6th consecutive year



64/100
Top 20%*
PRIME status, with a B- rating as of September 2025



"B" List
Atos Group awarded "B" score on the CDP Climate Change 2025 List



Atos Group recognized as Supplier Engagement Leader by Carbon Disclosure Project (CDP) for the 5th time

* Position in the IT sector

Key CSR Figures

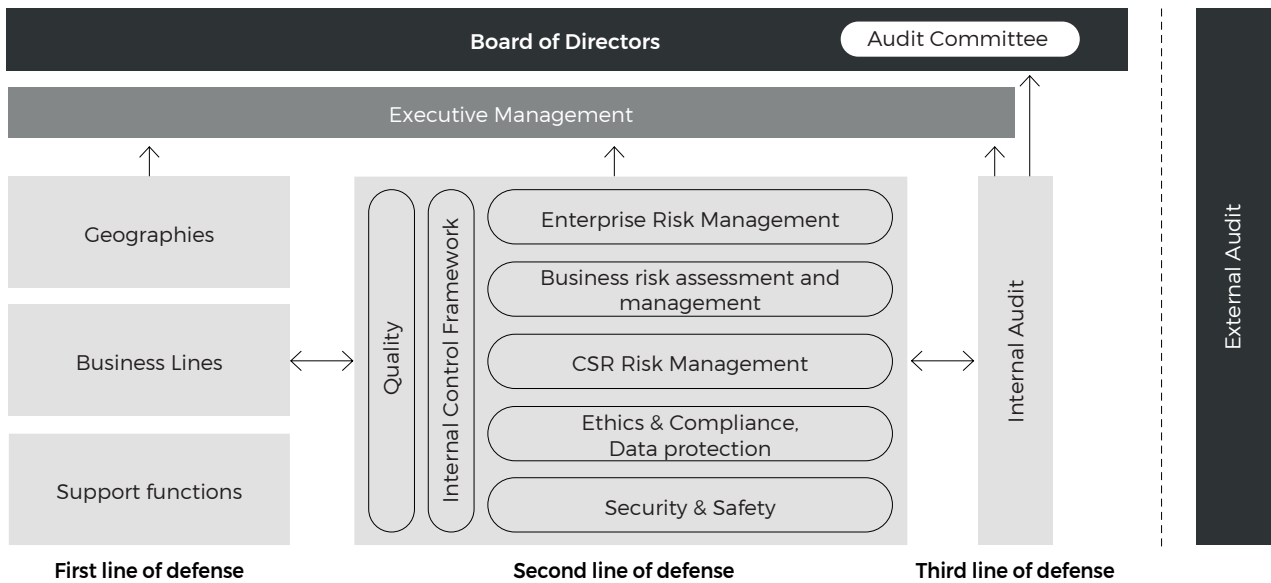
Atos Group's key CSR figures in the environmental, social, and governance dimensions are indicated in the table below.

		2025 results	2024 results
Environment GHG footprint	Total GHG emissions (market-based) (million tCO ₂ e)	1.376	1.788
	Total GHG emissions (location-based) (million tCO ₂ e)	1.433	1.819
	GHG Intensity based on net revenue (in tCO ₂ e/€ million)	171.94	186.66
Social Talent attraction and retention	Percentage of women recruited ¹	36.7%	43.2%
	Percentage of juniors recruited ²	48.1%	50%
	Percentage of employees that participated in regular performance and career development review	90.3%	90.3%
Gouvernance	Total percentage of spend assessed in terms of ESG by EcoVadis and alternative assessments	74%	75%

1. In relation to the target set during the capital in market day in May 2025 corresponding to reach 40% women hires in 2025, external recruitment focused on technical growth roles where there are fewer women in the job market
2. Juniors are employees aged below 30 and classified within Global Capability Model (GCM) levels 0-3.

Risk Management

Atos operates in a fast-changing environment. This, by nature, exposes the company to various risks. If these risks were to materialize, they could adversely impact the company's operations, weaken its financial performance, harm its reputation and more generally jeopardize the achievement of its short- and medium-term targets. To mitigate the risk exposure and, beyond that, to succeed and develop securely and sustainably, Atos has implemented a multi-factor risk management system, the governance of which can be set out as follows:



The **first line of defense** is ensured by all Atos employees in their daily work under managerial supervision. They define and execute operational processes, systems and controls to ensure resilience and compliance with legislation, regulation, contractual obligations and Group policies and standards. The first line also performs day-to-day risk identification, assessment, management and reporting.

The **second line of defense** provides oversight and control. In light of risk analyses conducted through complementary approaches, it establishes enterprise-wide risk governance and business resilience requirements. It sets functional policies, limits of authority and maintains the internal control framework while monitoring the effectiveness of controls carried out by first line with the support of internal control managers and risk and internal control coordinators. Insurance management forms part of the second line of protection.

Being the **third line of defense**, the internal audit team works according to an annual plan approved by Group management and the audit committee. It conducts audits, investigations and advisory engagements to provide independent assurance of the effectiveness of the first and second lines of protection.

The CEO and group executive board are regularly updated on topics related to internal control, internal audit and risks. The audit committee receives a report on internal audit activities at least six times a year, quarterly reports on contracts with significant risks and periodic updates on internal control and risk management.

Based on the enterprise risk management cartography, the table below lists the main risks identified, broken down by category, along with the corresponding CSR challenges.

These risks, which could also represent opportunities, are further detailed in section 7.

Enterprise risks				
Operational and financial • Implementation of the Group's 2025-2028 strategy and business plan • Customer relationship and contract performance • Financial rating • Sale of advanced computing business	Business development • Market environment • Customer digital transformation, artificial intelligence and business model disruption • Innovation and Intellectual property	IT Security • Cyber attack • IT Systems security • Data protection	People • Organization efficiency • People retention • People acquisition and Labor Market • Company Culture	Growing risks • Litigation • Regulation and compliance • Environmental impact
CSR Challenges				
Governance	Governance	Governance	Social Governance	Governance Environment
Reference to section 7				
7.2.1	7.2.2	7.2.3	7.2.4	7.2.5



Organization and Business Offerings

2

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2.1 Overview

As part of the implementation of the Genesis strategic and transformation plan presented in May 2025, Atos Group clarified and strengthened the structure of its activities around two distinct and complementary perimeters: digital services operated under the Atos brand and technology products and solutions marketed under the Eviden brand. This distinction is now a key element in the clarity of the Group's business model and meets a clear expectation from stakeholders to understand the business portfolio and its growth drivers.

Atos brings together services structured around six main lines (*business lines*):

- Cloud & Modern Infrastructure
- Digital Workplace
- Digital Applications
- Smart Platforms
- Data & AI
- Cybersecurity

Eviden brings together activities known as "products," structured around four main lines:

- Cybersecurity products (cryptographic hardware, digital trust solutions, identity and data protection)
- Advanced computing technologies (supercomputers, accelerators, high-performance components)
- Critical systems for sectors with high operational requirements
- Vision and artificial intelligence platforms and sensors

These activities are based on proprietary technological assets, a solid patent portfolio and industrialization capabilities that enable us to meet the challenges of performance, resilience and technological sovereignty in several strategic sectors.

The separation of services and products is intended to more accurately reflect the specific nature of the assets developed within Eviden. While Atos services support the transformation and operation of its customers' digital environments, Eviden's activities focus on designing and marketing differentiated and scalable technologies. This separation contributes to improving the Group's financial transparency, understanding of its margins and the valuation of its technological assets.

The presence of Atos and Eviden activities within Atos Group under separate brands serves a dual purpose: to ensure the overall consistency of the technology offering while allowing each strategic business unit to implement a strategy tailored to its constraints and economic cycles. Atos services differentiate by their scalability and operational proximity, while Eviden focuses its investments on R&D, the design of advanced technological solutions and their deployment in critical environments.

This integrated yet differentiated model is one of the key pillars of the Genesis plan and helps strengthen the Group's position in times of significant technological change.

2.2 Atos Strategic Business Units

2.2.1 Cloud & Modern Infrastructure

Atos is a recognized leader in managing, orchestrating and modernizing business-critical operations across the cloud and infrastructure continuum. We integrate digital infrastructure end-to-end, from edge to data center to cloud, including networks and enterprise application operations.

We span advisory, design, implementation, transformation and managed services across the following domains:

- **Sovereign Cloud:** Helping customers design and implement their sovereign strategies through rapid deployment of AI applications while maintaining strict data sovereignty standards.
- **Multi-Cloud:** Planning, adoption and lifecycle management of multi-cloud environments to achieve defined business outcomes with the right mix of private, public and sovereign cloud platforms. Data center and cloud services cover workload migration and transformation.
- **Private Cloud and Edge Services:** A comprehensive set of private cloud and edge platforms designed to provide application AI amplification, agility and edge intelligence while maintaining the high level of control enterprises require.

- **Modern IT Infrastructure and Digital Resilience:** Modernizing and managing core hybrid infrastructure, including servers, storage and backup, to ensure security, resilience and sustainability.

- **Modern Mainframe and Cloud Integration:** Services to manage, optimize and modernize mainframe environments to increase flexibility and cost efficiency, leveraging Atos's mainframe hubs and maximizing specialist capabilities. With the help of our generative AI-powered tools, we enable intelligent automation, seamless hybrid integration into hybrid cloud architectures and AI-native innovation across our customers' IT infrastructures.

- **Cloud and Modern Infrastructure Advisory:** Advisory services using AI to anticipate needs and unlock new value for our customers.

End-to-end hybrid services are delivered globally through an ecosystem of strategic partners, including AWS, Microsoft Azure and Google Cloud, plus technology leaders such as IBM, Cisco and Oracle. Working from defined business outcomes, we collaborate with customers and partners to design and execute optimal journeys to future-ready infrastructure, addressing business and sustainability priorities while improving agility, efficiency and accelerating innovation.

2.2.2 Cybersecurity

Our cybersecurity services deliver comprehensive protection powered by cutting-edge AI across customers' entire business lifecycle. We offer strategic consulting to help our customers define their security posture, provide intelligent solution integration to implement robust defenses and deliver continuous AI-powered managed security services through our global network.

Building on our broad portfolio of strategic partner technologies as well as our proprietary AI-driven platform, Alsaac, we provide comprehensive threat detection, investigation and response ("TDIR"), providing customers with real-time insights that are actionable and impactful. This intelligence-driven methodology ensures we are not just a participant in the cybersecurity arena but a leader paving the way for a secure digital future.

With modern security operations centers ("SOCs") and a community of approximately 6,500 cybersecurity specialists, we deliver protection and response capabilities tailored to local and global customers. By leveraging our technology partners' AI capabilities, we operationalize AI across all cybersecurity services to accelerate time to insight, strengthen cyber controls and increase quality of delivery. Our proprietary AI-powered platform, Alsaac, further enhances our threat detection and response capabilities, giving us a competitive edge that keeps our customers ahead of the curve.

We benefit from a strong partner ecosystem with leading technology players such as Microsoft, Google, AWS, Tenable and Fortinet, ensuring our solutions are not just comprehensive but also coherent and highly effective.

2 Organization and Business Offerings

Atos, a customer-centric organization

Our integrated approach combines strategic consulting, solution integration and continuous security operations as a managed security services provider ("MSSP"), designed to address the multifaceted security needs of modern enterprises. Our offerings include:

- **Security Advisory:** Services that enable organizations to audit their security and compliance levels (e.g., PCI DSS, ISO 27001), define and integrate security policies and solutions aligned with business context and pursue industrial security consulting across converging IT and OT estates. We also help organizations understand risk exposure and build cybersecurity strategies.
- **Security Testing:** A proactive approach that identifies vulnerabilities through real-world attack simulations, empowering our customers to prioritize security enhancements and optimize their investments.
- **Hybrid Cloud Security:** As organizations navigate multi-cloud environments, our solutions provide unified visibility and robust protection, ensuring compliance and digital sovereignty over critical assets.

2.2.3 Digital Workplace

Employee experience has emerged as a strategic business priority with direct implications for growth, productivity and value creation. As the boundaries between remote and office-based work have effectively disappeared, businesses are competing to enhance employees' experience. We believe digital solutions must enhance well-being, productivity and the overall quality of working life, supporting an inclusive, accessible and decarbonized workplace.

Leveraging a worldwide network of delivery centers supported by a global community of digital workplace specialists, we provide seamless assistance, enabling consistent, high-quality service for multinational customers across regions and time zones. Through a 24/7 "follow-the-sun" global delivery model, we ensure uninterrupted support and rapid response, offering customers dependable coverage anywhere, at any time. We also maintain strong strategic partnerships with leading technology providers, including AWS, Microsoft, Google Cloud and Nextthink.

Our strategy is to deliver a workplace that is human-centric, personalized, efficient, sustainable and cost-effective. Our portfolio is designed around employees' functional, physical and emotional needs while optimizing enterprise technologies and spans design, implementation, managed services and support across the following areas:

- **Accessibility Services:** Digital accessibility is the extent to which a product, service, or device can be used by as many people as possible, including people with permanent, temporary, or situational disabilities. Accessibility services ensure technology does not prevent employees from realizing their full potential.

- **Identity Security:** Using AI-driven methods, we leverage risk-based workflows, predictive analytics and AI-powered automation to detect and mitigate access risks proactively, safeguard digital environments effectively and ensure stronger, more resilient identity protection.
- **Operational Technology (OT) Security:** End-to-end OT cybersecurity solutions to safeguard customers' critical systems and supply chains, by combining deep OT expertise with leading technologies to help customers build a resilient OT ecosystem.
- **Threat Detection, Investigation & Response (TDIR):** With 24/7 AI-driven monitoring capabilities, we empower customers to neutralize threats swiftly, minimizing operational disruptions and potential financial and reputational damage.
- **Emerging Cyber:** Preparing customers for the future, we offer advanced frameworks that harness AI and post-quantum cryptography (PQC), ensuring resilience against next-generation threats.

- **Engaged Employee Experience:** Services that design, transform and manage a whole-person experience, leveraging data and integrating processes across human resources ("HR"), IT, procurement, finance and facilities. Persona-based workflows orchestrate seamless journeys by role.
- **Intelligent Care Center:** Transformation of how employees consume omnichannel support, using automation, cognitive analytics and virtual agents to deliver targeted onsite and remote assistance in multiple languages, supported by onsite capabilities worldwide.
- **Intelligent Collaboration:** Solutions enabling employees to connect, communicate and collaborate across and beyond the enterprise (covering voice, email, chat and video) to create content across distributed teams and control data security.
- **Digital Workplace Platforms:** Services that give a single, secure point of access to data and applications at the time of need from any device. Users can order or onboard devices, request and access new apps and share files with protection against accidental data loss.
- **Sustainable Digital Workplace:** We embed sustainability and accessibility at the core. From transparent sourcing to "Tech for Good" initiatives, we make environmental and social responsibility actionable, measurable and tangible.
- **Digital Workplace Advisory:** Strategic advice on how to transform employee experience, includes technologies and components of digital workplace transformation, from design thinking through to industry-specific applications.

2.2.4 Digital Applications

Through this business line, we focus on enhancing operations, driving business value and expediting digital transformation by building modern application landscapes using our development frameworks and leveraging the full power of innovation at scale.

We accelerate enterprise AI adoption through our Polaris AI Platform, embedding agentic AI and generative AI across software development, testing, application modernization and knowledge management. Our approach combines industry-enhanced AI agents with a dedicated responsible AI consulting capability, ensuring that digital transformation remains ethical, secure, compliant and scalable. By unifying AI engineering, data platforms and domain accelerators, we help customers move from proofs of concept to production with speed, reliability and measurable value.

We also organize delivery around industry-focused value streams grounded in persona-based process mapping. This design philosophy enables us to target the specific decision points and workflows that matter most to end users, yielding solutions that are not merely innovative but also deeply relevant and impactful within each customer's operating context. Our industry methods and reusable assets shorten time to value while improving consistency and quality across engagements.

We align commercial terms with customer outcomes through business outcome-based pricing models. Our flexible, non-linear structures tie fees directly to agreed objectives and performance indicators, fostering shared accountability for results. This model ensures transparent value realization, encourages continuous improvement and supports long-term partnerships centered on measurable business impact.

We also amplify innovation and speed to market through a robust, four-tier global alliance ecosystem. Our strategic relationships span hyperscalers, including Microsoft, AWS and Google; leading software vendors, including Oracle, Pega, Mendix and OpenText; industry platforms such as Duck Creek; and a curated network of high-growth startups. These alliances expand our access to emerging technologies, accelerate solution development and help us orchestrate best-of-breed capabilities for customers across the full transformation lifecycle.

We embed sustainability into digital transformation programs from end to end. Building on recognized green IT practices and proprietary platforms such as EviGreen, Product Carbon Footprint and Digital Product Passport, we help organizations operationalize sustainability, improve transparency across value chains and accelerate their path to net zero.

Our portfolio includes the following services:

- **Application Services:** Ongoing application development and management and application transformation, with intelligent automation and generative AI via an in-house platform, leveraging Agile and DevSecOps methodologies. This is supported by independent, end-to-end testing services with stringent service-level agreements, leveraging an AI/ML-driven test factory and automation using quality engineering agents.
- **Digital Assurance Services:** Services to accelerate transformation, enhance quality and reduce risk across the software development lifecycle. Our offerings include consulting, functional testing, test automation, AI-driven testing, product assurance, cloud assurance, API testing, performance testing and infrastructure validation.
- **Industry 360 and Product Lifecycle Management (PLM):** Solutions to manage vast, complex data within industries and across the extended supply chain to enable seamless collaboration.
- **Intelligent Automation:** Empowering businesses to become even more adaptive, efficient and future-ready through intelligent automation services combining robotic process automation (RPA), generative AI and agentic AI.
- **Internet of Things:** Analytics-driven solutions across devices, edge and platforms to enable verticalized services.
- **Low-Code Solutions:** Low-code and no-code services to accelerate digital transformation through rapid application development. We help our customers shift from traditional IT models to citizen development, fostering collaboration between IT teams and business units for a more integrated approach. Services include application modernization, customer relationship management (CRM) implementations, legacy transformations, business process management (BPM), workflow automation, intelligent automation and AI-powered applications built with low-code platforms.

2.2.5 Data & AI

As AI continues to advance rapidly and enterprise services spending increasingly converges with enterprise technology investments, the total addressable market for AI is also expanding substantially. In this context, Atos announced the launch of this new business in May 2025 to accelerate AI adoption and digital transformation for our customers.

With AI leading the evolution towards a "service-as-software" paradigm, Atos is well positioned to capitalize on this opportunity. Our European heritage provides us with a distinct competitive advantage in a market increasingly concerned with sovereignty, data privacy and regulatory compliance.

Our data services cover information architecture, platform design, modernization, governance, operations and geospatial intelligence, helping businesses across industries design, develop and deploy conversational AI, generative AI and agentic AI solutions. Our offerings include:

- **Data Services:** With rich experience in Azure, AWS, GCP and Snowflake, our data solution professionals deliver business value by migrating our customers' existing data landscape to modern data platforms, optimizing on-prem, hybrid or multi-cloud environments. Our end-to-end data services include modern data architecture, data engineering and management, quality, governance and insights.
- **AI Services:** A comprehensive suite of AI services that enable organizations to automate operations, enhance

decision making and personalize customer experiences. Solutions are built and delivered at scale through Atos Polaris AI Platform, which offers an ecosystem of agents and solutions for knowledge management, business process transformation, software delivery and industry-tailored use cases. Our Autonomous Data & AI engineer is one such solution that augments the capabilities of Data & AI engineering teams.

The platform embeds robust governance, accountability and regional compliance into the AI workflows, thereby making the solution secure, sovereign and "responsible by design". In response to evolving threats and regulatory pressures, Atos offers AI security services that combine advisory, integration and managed security services to protect generative AI and agentic AI applications across their lifecycle.

Leveraging Microsoft's native security controls for data governance and proactive threat protection, we help organizations safeguard sensitive information, maintain regulatory compliance with regulations such as the EU AI Act and strengthen their overall security posture. Strict data residency, privacy and compliance mandates are forcing organizations to localize data and processing.

Our sovereign AI solution is tailored to offer organizations a high degree of autonomy and control over their AI initiatives. This ensures alignment with internal policies, security standards and regulatory requirements while optimizing performance, latency and efficiency. Our strategic partnerships with industry leaders such as Dell Technologies, Red Hat and Bull Technologies, position us as a premier integrated provider of sovereign AI solutions.

2.2.6 Smart Platforms

Atos Smart Platforms' long-standing partnerships help our clients thrive in the digital age and maximize the value of leading digital platforms like SAP, ServiceNow and Salesforce. Artificial intelligence is now integral to enterprise platforms. Together, we invest in real industry use cases and breakthrough technologies such as generative AI and agentic AI, providing early access to innovation, insights and state-of-the-art transformation blueprints.

Our Smart Platforms offerings power enterprise applications and critical business processes. We create operational efficiency, drive digital and business transformation, and deliver value by seamlessly integrating SAP, ServiceNow and Salesforce. We partner with clients to deliver secure, AI-powered, end-to-end services—advising, planning, building, integrating, deploying and managing solutions that align with their strategic goals and deliver sustained business value.

- **SAP solutions:** These services help clients modernize their digital core with SAP Business Suite, optimizing operations, enhancing customer experiences and driving continuous innovation for sustainable growth. Our approach combines SAP Cloud ERP applications, Data & Analytics, and Business AI. Atos's SAP services extend beyond technology; they aim to guide clients through the complexities of modern business with ease and confidence, enabling them to fully leverage SAP's intelligent capabilities for outcome-focused transformation.

- **ServiceNow solutions:** Our experts advise, consult, design and deploy solutions that streamline workflows across IT, customer service, HR, and security. Our consulting-led, co-creation approach accelerates time-to-value by simplifying complex processes and enhancing user experiences through automation and AI-driven orchestration.

- **Salesforce solutions:** These services modernize CRM and customer engagement platforms by combining robust architecture, design, and implementation services with advanced AI capabilities. Our integrated approach leverages API management, low-code development and industry-specific AI—including predictive insights and intelligent automation—to deliver personalized, scalable customer journeys and measurable business outcomes.

Leveraging a combination of industry, platform and transformation expertise, our consultants identify customer needs and goals, design solutions and orchestrate architectures to achieve business transformation through data and technology.

2.2.7 Digital Transformation Consulting - Atos Amplify

Atos Amplify, the Consulting activity of the Atos Group, addresses three major challenges faced by organizations today: strengthening their digital and economic resilience, improving operational efficiency to accelerate the execution of their strategic roadmaps, and capturing value through innovation. This triple ambition is grounded in leveraging technological breakthroughs and in the Group's proven ability to deliver concrete results, inherited from its DNA as an operator of mission-critical systems. It enables us to offer our clients a unique form of support that combines strategic vision, execution capability and cutting-edge technological expertise.

Atos's experience as an operator of some of the world's most critical systems represents a key differentiator in the consulting market. Our long-standing presence alongside organizations of vital importance—in energy, defense, healthcare, transportation and financial platforms—has enabled us to develop unique technological assets and know-how, well ahead of market standards. In particular, we have a sovereign generative AI platform and a platform dedicated to the automation and migration of complex information systems, which act as true transformation accelerators.

These assets underpin all of our engagements in cybersecurity, sovereign infrastructure management, and data-driven and generative AI-driven environments. Our consulting activity positions itself as a catalyst for today's major challenges: reindustrialization (Industry X.O), digital sovereignty, tokenization and distributed finance, and the controlled adoption of generative AI within multinational organizations.

Our services are structured around three key domains:

- business transformation to support the reinvention of business models and accelerate growth;
- intelligent use of data and AI to boost performance and innovation;
- operational excellence in leveraging and integrating the Group's technological platforms and hyperscaler solutions, enabling strategic acceleration delivered with agility and power at scale.

Our industry expertise, technological know-how and deep sector knowledge enable us to adopt a structured and pragmatic approach to accelerating our clients' transformations—guiding them from strategy to successful implementation.

The Atos Amplify team brings together senior experts from a wide range of public and private sectors. Beyond technological assets, the consulting team partners with leading internal specialists—experts in cyber defense, infrastructure, architecture, software engineering and artificial intelligence—to ensure tangible, sustainable and operational results. This expertise is deeply rooted in Atos's DNA as a global operator of critical systems and enables the consulting activity to deliver concrete, actionable outcomes at scale. In 2026, the consulting practice was restructured to enhance industry-specific expertise and strengthen AI capabilities.

2.2.8 Regional Offers

Empowering Our Clients Through Proximity, Agility and Excellence

Atos's regional solutions are designed to address the unique needs of local markets while covering the full value chain of digital and technology services. By leveraging a cross-functional approach that brings together all business lines, we combine proximity, expertise and innovation to support our clients' digital transformation—whether in development, integration, support or infrastructure services—across all regions and industries.

Our local teams act as a strategic growth driver, expanding our footprint and accelerating Atos's presence in key geographies. Embedded on the ground as the local commercial force, they manage their own sales, project delivery, recruitment and resources, ensuring strong integration within the local economy. This proximity enables us to better understand our clients' business challenges, anticipate their needs and deliver tailored solutions.

Regional centers of technological expertise are structured around local trends and requirements. They bring together specialized expertise in designing, integrating, deploying and maintaining Atos services, as well as locally developed solutions. This organization ensures agility and responsiveness, giving our clients a decisive competitive edge and fostering long-term partnerships.

Innovation is at the heart of our model. Our delivery methods integrate automation and AI at every stage of the project lifecycle. AI helps us optimize performance, personalize services and anticipate client needs with greater agility. This combination of local expertise and advanced technologies positions Atos as a trusted partner, delivering tangible benefits in technology, operations and cost efficiency.

Atos' regional offers are built on three key pillars:

- **client proximity** for a deep understanding of challenges and tailored responses to local contexts;
- **innovation powered by AI** to anticipate needs and boost performance;
- **local expertise** ensuring excellence and agility in solution delivery.

Through this integrated approach, we cover the entire digital project lifecycle: consulting, development, integration, deployment, support and infrastructure. This model makes Atos a key player in driving digital transformation with efficiency, personalization and excellence.

2.3 Eviden Strategic Business Unit

Eviden is the software and hardware products division of the Atos Group. It currently operates in more than forty countries and brings together a broad range of specialized expertise in cybersecurity, high-performance data processing, mission-critical systems, and artificial intelligence. Its technologies are deployed across both

public and private organizations in sectors such as defense, energy, transportation, scientific research, and industry. The business is driven by a strong innovation dynamic, reflected in a substantial intellectual property portfolio and a recognized engineering capability.

2.3.1 Mission-Critical Systems

Mission-Critical Systems: Ensuring Continuity of Vital Operations in the Most Demanding Environments

The Mission-Critical Systems (MCS) line designs, deploys and operates essential systems that support the most sensitive missions across defense, civil security, transportation, and critical infrastructure sectors. Its expertise lies at the heart of sovereignty, operational resilience, and service continuity challenges. MCS aims to meet the requirements of resilience, technological sovereignty, and regulatory compliance for critical operators.

Vision and Positioning

MCS articulates a vision centered on mastering complex environments and protecting citizens. It positions itself as a European leader in mission-critical systems, capable of delivering levels of security and performance that exceed commonly accepted standards. In a context marked by intensifying threats, exponential data growth, and increasing dependence on digital infrastructures, MCS claims a clear mission: to ensure absolute reliability of vital operations, under all conditions.

This vision is grounded in a deep understanding of technological sovereignty and regulatory compliance imperatives, combined with continuous alignment with the most stringent international standards.

Approach and Methodology

MCS adopts a methodology based on robustness, anticipation, and full lifecycle integration. Its teams design resilient architectures, develop solutions tested under extreme conditions, and deploy operational processes that guarantee continuous availability.

This approach combines:

- High-reliability engineering, based on proven technologies and hardened components;
- Secure agile methods, enabling controlled evolution while preserving system integrity;

- 24/7 supervision through specialized operations centers capable of immediate incident response;
- Sovereign integration, strictly complying with national security and confidentiality requirements.

Customer Benefits and Tangible Impact

Organizations relying on MCS benefit from enhanced operational security, a significant reduction in service disruption risks, and immediate crisis response capabilities. Systems designed by MCS directly protect populations and ensure continuity of essential missions.

The most emblematic example is the European emergency call system operated by Eviden, which protects more than 30 million citizens every day. This achievement illustrates MCS's ability to deliver very large-scale solutions, operate critical infrastructures continuously, and generate measurable societal impact.

Capabilities, Offerings and Key Differentiators

MCS provides a comprehensive portfolio including command-and-control systems, secure tactical communications, critical supervision platforms, crisis management solutions, resilient digital infrastructures and sovereign operations services. Its key differentiators include:

- unique sector expertise in sensitive environments;
- integrated engineering capabilities covering design, deployment, operation, and lifecycle support;
- sovereign mastery of key technologies, from cybersecurity to real-time infrastructures;
- Eviden's technological capital, enabling innovation, continuity, and scalability.

MCS therefore embodies a strategic partner capable of securing vital missions and sustainably strengthening the resilience of states, critical operators and major organizations.

2.3.2 Cybersecurity Products

Vision and Positioning

Cybersecurity Products lies at the core of Eviden's strategy, with a clear ambition: to become the European reference for high-value cybersecurity technologies. This vision is based on a strong conviction—only sovereign, certified solutions fully mastered in Europe can sustainably ensure the digital resilience of public and private organizations. By securing more than 83% of French banking transactions today, Eviden demonstrates its legitimacy as a trusted player within essential infrastructures.

Driven by a fast-growing market and increasing demand for sovereign solutions, the Cybersecurity Products activity is positioned as a strategic growth engine for Eviden. Under a deliberately business-oriented banner, it brings together a coherent portfolio of industrial-grade solutions covering data protection, identity management, critical environments, and operational chains. Eviden adopts a model combining innovation, regulatory compliance, and state-grade cybersecurity to address the geopolitical, economic, and technological shifts reshaping the global digital ecosystem.

Approach and Methodology

The Cybersecurity Products approach relies on an integrated methodology covering the entire cyber protection lifecycle:

- advanced data encryption;
- identity and access management (IAM);
- post-quantum security;
- enhanced protection of OT environments.

Eviden designs, develops and operates its solutions according to strict standards, combining European R&D, longstanding cryptographic expertise and experience gained from critical infrastructures. This methodology prioritizes interoperability, threat anticipation and strong adaptability to regulatory requirements, particularly in regulated sectors.

Customer Benefits

Organizations derive concrete and measurable benefits from the Cybersecurity Products portfolio:

- strengthened overall cybersecurity posture;
- reduced operational risks and improved compliance through certified solutions;
- increased technological independence from non-European providers;
- enhanced visibility and protection of industrial environments against OT attacks;
- advanced security for financial transactions through proven encryption mechanisms.

Together, these solutions create a powerful leverage effect: improved resilience, controlled business continuity and reduced overall cyber risk costs.

Differentiating Factors

Eviden stands out through sovereign and unique technological capabilities:

- longstanding cryptographic expertise;
- post-quantum-ready solutions supporting the PQC transition;
- next-generation detection platforms;
- advanced segmentation and compartmentalization technologies;
- modular products that integrate into hybrid or cloud architectures, ensuring scalability and performance.

These strengths position Cybersecurity Products as a sovereign, innovative European player fully aligned with strategic digital security challenges. Eviden thus asserts itself as the trusted partner for organizations seeking to protect their critical assets in an increasingly tense digital landscape.

2.3.3 Vision AI

Vision AI positions itself as a reference expert in the design of artificial intelligence solutions dedicated to computer vision and advanced video analytics. The company transforms video into actionable intelligence, accelerating decision-making, automating critical processes and enhancing safety in both industrial and public environments. By placing artificial vision at the heart of operational use cases, Vision AI enables organizations to observe, understand and anticipate their environments with unmatched precision.

A Clear Vision and Strong Positioning

Vision AI asserts a strategic ambition: to make augmented perception accessible, reliable and responsible. The company positions itself at the intersection of advanced technology, digital sovereignty and societal impact. It promotes an approach where algorithmic performance, privacy protection and regulatory compliance reinforce one another. This positioning enables Vision AI to meet the requirements of sensitive sectors—public safety, defense, smart cities and critical industries—while ensuring transparent, explainable AI aligned with international ethical standards.

A Rigorous, Value-Driven Methodology

Vision AI adopts a use-case-driven methodology. It analyzes business needs, identifies high-value use cases, and designs AI pipelines tailored to customer environments. Teams deploy robust models capable of object detection, behavior tracking, anomaly analysis and automated quality control. This integrated approach spans the entire AI lifecycle: data collection and preparation, training, optimization, deployment across cloud, edge or hybrid infrastructures, followed by maintenance and continuous improvement. The result is operational, scalable solutions adapted to real-world constraints.

Tangible Benefits for Customers

Organizations adopting Vision AI solutions experience immediate operational impact. Security operators improve detection capabilities through real-time augmented surveillance. Industrial players reduce production defects through precise automated quality control. Public authorities enhance urban safety while adhering to data minimization and GDPR compliance principles. With more than 8,000 intelligent video streams deployed across 44 countries, Vision AI demonstrates its ability to protect millions of citizens and optimize thousands of processes worldwide.

Broad Technological Capabilities and a Comprehensive Offering

Vision AI offers a full portfolio ranging from embedded video analytics components to centralized supervision platforms. Solutions cover object detection, situation recognition, behavioral analysis, real-time measurement, incident detection and specialized analytics modules for industrial environments. Architectures are modular, standards-compliant and designed to integrate existing systems for rapid deployment.

Key Differentiating Strengths

Vision AI distinguishes itself through its expertise in sovereign AI, strict regulatory compliance and ability to combine cutting-edge innovation with industrial-grade robustness. Optimized models, secure infrastructure, and a strong commitment to responsible AI form the foundation of a sustainable competitive advantage, reinforcing customer trust worldwide.

2.3.4 Advanced Computing & AI

Advanced Computing & AI: a strategic engine

Advanced Computing & AI, operated under the Bull brand after January 2026, today regroups critical assets at global level. Originating from the Atos Group's Hardware & Software business line, this division is undergoing transformation to become an independent and private company. With a clear ambition, it targets €800 million in revenue by 2025 and relies on a workforce of 2,500 employees worldwide.

Vision & Positioning

Its mission is to enable public institutions, research centers, and strategic enterprises to access sovereign, high-performance, and responsible infrastructures. In response to the explosion of computing power requirements and the growing need for technological control, the Advanced Computing and AI division positions itself as a global player in HPC, AI and quantum computing with leading positions in Europe, Latin America and India. It directly contributes to increasing this regions' technological autonomy and supports the development of more efficient and sustainable hybrid infrastructures to power AI applications, accelerate scientific research and support industrial projects.

Approach & Methodology

Advanced Computing and AI adopts an integrated approach combining cutting-edge technologies, mature industrial capabilities, and proven expertise in deploying critical systems. This division designs, assembles, and optimizes ultra-high-performance HPC and quantum environments while ensuring interoperability with cloud platforms and generative AI ecosystems. Proven engineering models, advanced monitoring tools, and continuous energy efficiency optimization form the methodological foundation, ensuring performance, reliability, and sustainability.

HPC, Quantum & AI

With leading positions in Europe, India and South America, the Advanced Computing and AI division is also the only European designer and manufacturer of HPC supercomputers, combined with a deep expertise in AI platforms, and quantum computing. BullSequana X solutions integrate advanced technologies such as the BullSequana eXascale Interconnect (BXI), AI acceleration, and direct liquid cooling, delivering massive computing power for the most demanding scientific and industrial applications. It has 58 systems ranked in the TOP500, including one positioned as the fourth most powerful supercomputer worldwide and the leading system in

Europe, and further demonstrates its leadership in energy efficiency by topping the Green500 ranking for the fourth consecutive edition, claiming the top three positions.

Enterprise Computing Network

The Advanced Computing and AI division develops, promotes, and sells technologies – from mainframe to edge computing – for enterprise and mission-critical environments. Through long-standing partnerships such as IBM, Intel or NetApp and multi-year contracts with hyperscalers, this entity supplies hardware, software, and services for critical and AI-driven applications. Its BullSequana SH enterprise servers range offers security, high availability, and regional sovereignty. The third generation of BXI (BXI v3)—Europe's only scale-out networking technology for HPC and AI—combines low latency, high bandwidth, and compliance with Ultra Ethernet Consortium standards. Enterprise AI

The Enterprise AI activity covers the full AI lifecycle, from initial governance to full deployment of platforms and infrastructures. It supports organizations in identifying use cases, deploying scalable AI platforms, and integrating end-to-end solutions tailored to sector-specific needs. The entity provides custom accelerators, proprietary solutions, and advisory services to maximize AI project value and deliver tangible impact for businesses and public institutions.

Products and Related Services (PRS)

Part of the Advanced Computing and AI division, PRS ensures the performance and reliability of HPC and AI systems throughout their lifecycle. It offers expert installation, continuous maintenance, third-party integration, and factory services for rapid deployment. Modular data center offerings enable flexible, scalable, and energy-efficient infrastructures tailored to evolving organizational needs.

Customer Benefits & Impact

Through this expertise, the Advanced Computing and AI division accelerates scientific and industrial projects in concrete ways. Among others, research centers improve computational accuracy and speed, industrial players optimize innovation and simulation, and all organizations benefit from enhanced data protection, full control over the digital infrastructure and its supply chain—while reducing the carbon footprint of their infrastructures.

2.4 Innovation for Competitive and Sustainable Growth

Innovation is not a supporting activity at Atos—it is the engine of our growth and differentiation. In a market being reshaped by artificial intelligence, data gravity and regulatory pressure, Atos has made a clear strategic choice: to lead AI-driven, mission-critical digital transformation at an industrial scale and not simply implement technology.

By combining deep engineering expertise with an AI-first innovation model and a globally orchestrated ecosystem of clients, partners, start-ups and research institutions, Atos rapidly converts ideas into scalable, outcome-driven solutions embedded directly into client operations. Our innovation model is designed to industrialize intelligence, ensuring that AI is trusted, secure, explainable and compliant by design, not added as an afterthought.

What differentiates Atos is the direct, systematic link between research, co-innovation and portfolio execution. Insights generated through R&D and client collaboration do not remain theoretical: they actively shape our portfolio roadmaps, accelerate service industrialization and create repeatable IP. This is how Atos delivers measurable business value for clients, strengthens digital sovereignty and builds long-term advantage in an AI-driven economy.

Our 2025 innovation strategy is deliberately structured around three tightly connected dimensions, designed to anticipate disruption, operationalize AI at enterprise scale and embed trusted-by-design controls across client environments.

- **R&D and technological leadership:** how Atos focuses scientific research, engineering excellence and AI-led experimentation on the technologies that will define the next generation of digital platforms, from sovereign AI and advanced computing to cybersecurity and data foundations.
- **From research to industry solutions:** how Atos systematically converts innovation into market-ready, industry-specific offerings, embedding AI, automation and compliance directly into solutions that address clients' business priorities, regulatory obligations and operational resilience.
- **Open innovation ecosystem:** how Atos orchestrates a selective global ecosystem of clients, partners, start-ups, European programs and research communities to accelerate co-creation, strengthen digital sovereignty, and shorten time to value.

Together, these three dimensions demonstrate how Atos moves beyond experimentation to deliver trusted, sustainable digital transformation at scale, translating innovation into measurable business outcomes for clients worldwide.

This is underpinned by two accelerated programs in 2025 executed across Atos Group, AI and agentic AI-led services-as-software innovation and digital sovereignty.

AI, Agentic AI and Services-as-Software Innovation

As Atos enters the next phase of its AI-led transformation, the Group plans to develop an agentic AI Factory capability from 2026. These factories are intended to provide a structured, governed environment for the design, deployment and scaling of AI platforms, agent-based solutions and automation capabilities, supporting both client engagements and internal operations.

Atos expects to establish initial flagship locations in the United Kingdom and the United States as centres for client co-creation, applied engineering and controlled solution development. These locations are intended to support demonstrations, reference architectures and applied use cases, enabling clients to assess and adopt AI technologies in secure, compliant and regulated environments. Subject to operational priorities, additional locations may be developed in France and Germany, extending Atos's capacity to industrialize AI agents, support cross-regional reuse of intellectual property and deliver consistent solutions across geographies. In parallel, Atos continues to expand its agentic AI partner ecosystem, combining hyperscaler technologies with selected start-ups to complement internal capabilities in this evolving area.

This initiative supports Atos's strategic direction toward service-as-software models, where services increasingly integrate software, automation and AI capabilities. Within this framework, Atos intends to design, deploy and manage the lifecycle of enterprise-grade AI agents, integrated into delivery models where human expertise and AI capabilities operate together to support defined activities, including software engineering, data transformation, and security operations. Atos has already developed agent-based capabilities and related intellectual property, including Digital Engineer, Data Transformation Engineer and the Polaris AI Platform, which are being applied with selected clients as part of existing offerings.

Atos expects to continue developing this approach through appropriate governance frameworks, methodologies and operating models, supporting the responsible adoption of agent-based AI in mission-critical environments.

Atos's experience in managed services, sovereign infrastructure and regulated industries underpins this initiative. The agentic AI factory capability is intended to prioritise security, data sovereignty, compliance, and production readiness, focusing on enterprise-grade deployment rather than experimental proof-of-concept activity.

Digital Sovereignty

In 2025, Atos sharply expanded its sovereign-delivery footprint across Europe. The Group established dedicated centers in the Belux, Nordics, Netherlands (BNN) region, including a sovereign innovation center that drives co-innovation strictly within European borders and regulations, aligning Atos capabilities with sovereign-compatible local and global cloud partners and national authorities (e.g., ANSSI, the European Union). From the UK, Atos launched a sovereign orchestration hub with a converged network operations center (NOC) and security operations center (SOC) that delivers sovereign AI, an agentic agent factory and secure sandbox environments in collaboration with partners such as Microsoft and AWS to serve public sector, defence and highly regulated industries.

Atos sustained strong investment in its sovereign technology stack and in the broader multi and hybrid cloud, and data and AI ecosystem. The Group's infrastructure and software offerings include sovereign encryption key management (Eviden, Cosmian), sovereign AI virtualization (Eviden, Vates) to reduce reliance on non-European vendors, and open-source sovereign AI capabilities delivered with Atos and Red Hat via Red Hat OpenShift AI.

Atos also deepened partnerships with global hyperscalers, serving as a designated preview partner with Microsoft for Azure Sovereign Cloud and the Azure Sovereign specialization, while advancing regional sovereign cloud capabilities with AWS.

Across Europe in 2025, Atos executed sovereign services for major public-sector and defence customers: supporting Serbia's National AI Factory to reinforce technological autonomy with European technologies; driving the German federal e-procurement modernization "Kaufhaus des Bundes – Next Generation"; and delivering cybersecurity services to EU institutions in partnership with Leonardo.

These strategic investments and partnerships position Atos to deliver secure, compliant and sovereign cloud, AI and cybersecurity solutions at scale across Europe and beyond.

2.4.1 R&D and Technological Leadership

Atos shapes its clients' digital future by investing where technological leadership directly translates into competitive advantage. Our innovation strategy is intentionally focused: we concentrate research, talent and capital on the domains where AI, data, cloud and cybersecurity converge, because this is where resilience, sovereignty and long-term value will be won.

Atos aligns engineering excellence with ecosystem intelligence and business insight to ensure that innovation is not exploratory for its own sake, but designed to be industrialized, scaled and monetized. New technologies are assessed not by novelty, but by their ability to strengthen client operations, accelerate transformation and create durable differentiation.

In 2025, Atos reinforced this strategy through targeted, outcome-driven actions:

- **strengthening Group-wide R&D alignment** – R&D initiatives were consolidated and aligned with the new business line structure, ensuring tighter linkage between research priorities, portfolio roadmaps and go-to-market execution. Investment focused on AI, data

platforms, cloud and cybersecurity, the foundational layers of Atos's strategic transformation. This work is supported by a distributed network of R&D centres across France, Germany, Spain and the UK, and embedded within Atos's global delivery centers to accelerate industrialization;

- **expanding strategic intellectual property** – Atos filed 57 new patents in 2025, strengthening its leadership in AI governance, quantum computing, sustainable computing and cybersecurity. The Group's total patent portfolio reached approximately 2,800 patents, reflecting sustained investment in defensible, high-value innovation;
- **protecting and scaling applied innovation** – The Data Quality Assurance solution was granted a US patent, reinforcing Atos's commitment to protecting IP that underpins trusted, AI-driven services. Looking ahead, Atos plans to invest approximately €500 million in R&D and around €100 million in start-up and ecosystem partnerships over the next four years, balancing applied innovation with forward-looking research to sustain long-term growth.

2.4.1.1 Unified Scientific and Technological Expertise

Atos's technological leadership is driven by a single, integrated innovation system designed to move faster from insight to impact in an AI-driven economy. Rather than operating innovation in silos, Atos deliberately connects business insight, advanced engineering, AI research and ecosystem collaboration to industrialize innovation at scale.

At the center of this system is the Future Makers Research Community (FMRC), Atos's primary market-facing innovation engine. FMRC brings together cross-disciplinary experts from across the Group, clients and partners to anticipate disruption, shape industry direction and turn emerging technologies into commercially viable, AI-enabled solutions.

FMRC operates across three clearly defined innovation horizons, ensuring a continuous pipeline from today's performance to tomorrow's growth:

- Horizon 1 (0-2 years) – Strengthening and extending the core portfolio through AI-driven automation, performance optimization and engineering efficiency.
- Horizon 2 (2-5 years) – Creating new, scalable AI-enabled offerings that can grow into meaningful revenue streams.
- Horizon 3 (5-10+ years) – Exploring transformative technologies and architectures that will redefine industries and long-term market positions.

FMRC is supported by a tightly aligned network of capabilities:

- business and industry experts who translate market, regulatory and sustainability pressures into clear innovation priorities;
- technology and engineering experts who design secure, resilient and scalable AI, data, cloud, cybersecurity and advanced computing solutions;
- group CTOs and R&D Leadership who align foresight, investment and portfolio strategy into a single execution roadmap;
- a select open innovation ecosystem of clients, start-ups, academia and strategic partners, co-creating differentiated solutions in areas such as AI, quantum, cybersecurity, high-performance computing, digital sovereignty and sustainability;

- the technology investments and funding office (TEKI), ensuring public funding and incentives are applied to accelerate high-impact, industrial-scale innovation.

Together, this model allows Atos to consistently convert research into market-ready solutions, embed AI responsibly into mission-critical environments, and deliver innovation that is not only visionary, but scalable, secure and commercially meaningful.

Future Makers Research Community and Technology Leadership

In 2025, Atos launched the Future Makers Research Community (FMRC), a single global engine for applied industry and technology innovation. Building on the legacy of the Atos Scientific Community (2009) and Expert Community (2018), FMRC brings together from all regions and business lines around 130 leading technologists and strategists (scaling to 250 in 2026) and operates through industry squads and technology chapters to anticipate trends, co-create ideas and translate them into future-ready solutions.

The FMRC also works closely with the Future Makers Explorers network, an open community of all Atos and Eviden employees who want to go beyond daily tasks and take part in shaping what's next. FMRC extends innovation across the organization and partners with academia, research bodies, start-ups and investors to strengthen Atos's open-innovation ecosystem. Its focus is on Horizon-2 and Horizon-3 innovation and on building distinctive future skills and go-to-market capabilities. Key public outputs include the unified Atos Technology Radar, industry and technology thought leadership, the global AI Week program, and the FMRC Manifesto promoting transparency, inclusion and responsible innovation.

Major initiatives launched in 2025 include work on embedded finance, vertical industry quantum computing, Swarm AI, next-generation architectures, and Industry Visions 2035.

Key milestones achieved in 2025 include the publication of the FMRC manifesto, onboarding more than 130 members through the 7-week LIFT program, the launch of the Future Makers Explorers community, the release of the unified Technology Radar, and the delivery of two global AI Week series covering responsible AI, governance and autonomous systems.

Atos Technology Officers Curriculum

In 2025, Atos launched the Atos Technology Officers Curriculum, an in-house program that builds a pipeline of technology leaders to drive innovation and business impact and as a strategic extension of the FMRC to strengthen the leadership layer required to turn advanced research and AI innovation into scalable, market-ready solutions.

The curriculum develops a global pipeline of AI-literate technology leaders who operate at the intersection of engineering excellence, portfolio strategy and execution. Delivered virtually to international cohorts, it is grounded in Atos transformation programs, ensuring direct alignment with the Group's technology roadmap and innovation priorities.

Participants work in cross-functional teams on applied projects spanning AI, data platforms, cloud, cybersecurity and advanced computing, translating insights into industrialized capabilities and repeatable IP. By embedding this thinking into leadership development, Atos accelerates the journey from research to execution, strengthens succession for critical engineering roles, and sustains its ability to lead complex, mission-critical digital transformations in an AI-driven economy.

Strategic AI Leadership Program (SAIL)

In 2025, Atos launched the SAIL Program, a cornerstone initiative designed to equip senior leaders with the strategic and operational capability to drive AI-enabled transformation across the Group. Developed under the sponsorship of the Group CHRO and the Group Head of Data & AI, SAIL strengthens Atos's leadership capacity to embed artificial intelligence into business strategy and decision-making.

The 18-week program combines executive webinars, thought-leadership forums, mentoring and case-based learning across three core modules: aligning corporate strategy with AI opportunities and risks; building governance and capability frameworks for enterprise-wide adoption; and embedding AI into long-term transformation agendas. SAIL directly supports Atos's ambition to create an AI-ready organization—driving ethical, scalable and responsible AI practices, accelerating cultural readiness for adoption, and generating a pipeline of high-value AI use cases that contribute to enterprise growth and sustainable competitive advantage.

2.4.1.2 Collaboration with Academia and Research Institutions

Atos's relationships with universities and research institutes play a key role in advancing both its R&D and its business. The Group operates a structured engagement framework that includes joint R&D programs in quantum and high-performance computing, cybersecurity, artificial intelligence, decarbonization and climatology, as well as industry-specific innovation such as precision medicine and Industry 4.0. In 2025, Atos continued to progress its strategic partnerships with Inria and CEA, signed in 2021. Atos also integrates PhD researchers into its teams to apply their work in quantum computing, HPC, AI and cybersecurity, and many Atos engineers contribute to academic teaching and curriculum development.

These partnerships enhance Atos's market reputation and deliver value in three areas:

- accelerating research on strategic technologies through world-class academic collaboration;
- developing differentiated capabilities that support revenue growth;
- strengthening talent pipelines and deepening expertise through the recruitment of top graduates and researchers.

2.4.1.3 Collaborating with European and National Programs

Atos plays a leading role in shaping Europe's digital future, actively influencing the EU's innovation and digital sovereignty agenda through key industry bodies and public-private partnerships. In a world where AI, data and computing power are becoming strategic assets, these engagements enable Atos to help define the rules of the market, not simply comply with them.

By contributing to the design of trusted, interoperable and sustainable digital ecosystems, Atos reinforces Europe's strategic autonomy across cloud, data, cybersecurity and

high-performance computing. This leadership ensures that Atos's AI-driven technologies are sovereign by design, aligned with European principles of transparency, ethics and security, while remaining competitive, scalable and globally relevant.

- GAIA-X: Founding member with active contributions to technical and governance work, including Structura-X. Atos aligns its offerings to GAIA-X requirements for portability, transparency and trusted, sovereign data spaces.

- **ECSO:** Active leadership role supporting EU cyber resilience, talent development and digital sovereignty, with Atos services aligned to emerging frameworks such as NIS2.
- **EuroHPC and research infrastructures:** Key partner in EU HPC programs, including the 2025 JUPITER exascale inauguration, reinforcing Europe's sovereign computing capabilities and Atos's role in the research ecosystem.

The Atos technology investments and funding office (TEKI) oversees the identification and management of public funding for research and innovation. By securing European and national grants and tax incentives, TEK1 optimizes the cost, compliance and impact of R&D investments, ensuring resources are directed toward scalable, market-ready innovations that strengthen the Group's open innovation strategy.

2.4.2 From Research to Industry Solutions

Atos transforms emerging technologies into concrete, industry-specific solutions aligned with clients' evolving business and regulatory needs.

2.4.2.1 Anticipating Industry Transformation

Atos's innovation priorities are guided by the major forces reshaping industries, from AI and digital sovereignty to automation and sustainability.

In 2025, industries experienced a decisive shift driven by the convergence of digital intelligence, sovereign data ecosystems, and sustainability imperatives. Atos anticipates these changes through a forward-looking innovation agenda that aligns R&D investment, ecosystem partnerships and technological excellence with the emerging macro forces transforming business and society.

Three pillars that collectively describe how Atos deploys AI, industry expertise and research-led innovation to help clients accelerate transformation and build a differentiated, future-ready business.

- **Artificial Intelligence and automation as industry catalysts:** AI and automation are the cornerstones of this transformation. Atos integrates intelligent systems into clients operational and strategic layers, from adaptive manufacturing and digital twins in industrial sectors, to predictive risk analytics in financial services and real time health data management in life sciences.
- **Industry-specific foresight and co-innovation:** Atos combines deep domain expertise with its Future Makers Research Community (FMRC) to anticipate and shape the transformation of each sector:
 - 1) **In manufacturing and automotive,** AI, digital twins, and IT and OT convergence are accelerating smart factory ecosystems and autonomous production.
 - 2) **In banking and financial services,** trusted AI, embedded finance and real-time analytics are powering the next era of secure, inclusive financial ecosystems.

3) **In telecom and media,** intelligent autonomous networks and edge computing are enabling ultra-low latency experiences and new immersive services.

4) **In retail and logistics,** predictive supply chains and data-driven personalization are redefining efficiency and customer engagement.

5) **In healthcare and life sciences,** Atos is driving secure, interoperable data platforms and AI-enabled precision care that improve patient outcomes and research speed.

6) **In the public sector and defense industry,** Atos leverages AI, quantum safe cybersecurity, and digital sovereignty to modernize mission critical operations, strengthen national resilience, and enable transparent citizen services.

7) **In energy and utilities,** Atos supports the global transition to net zero through smart grid analytics, digital twins for asset optimization, and carbon aware computing that enhance the reliability and sustainability of energy systems.

- **Shaping the next digital horizon:** Atos's capacity to anticipate industry transformation stems from its integrated innovation model connecting research excellence, technological leadership and open ecosystem collaboration. Guided by the principles of sovereignty, responsibility, and sustainability, Atos not only helps clients adapt to disruption but empowers them to shape the future of their industries and societies.

2.4.2.2 Strategic Technology Domains

Atos concentrates its innovation on a deliberately focused set of strategic technology domains where leadership in AI, data, cloud and cybersecurity creates the greatest and most durable client impact. These capabilities are developed and engineered within the Business Lines to ensure innovation is directly connected to portfolio execution, delivery at scale and measurable business outcomes.

Investment is sustained through a tightly integrated model combining R&D, strategic partnerships, sovereign innovation centers, targeted platforms and continuous talent development. This approach allows Atos to industrialize innovation rather than prototype it, embedding AI, security and sovereignty by design across every solution.

By focusing where technologies converge and value compounds, Atos delivers advances that are secure, repeatable and economically meaningful – accelerating time to value, strengthening compliance and resilience, improving performance, and reducing the carbon footprint of clients' digital estates.

The summary below explains where the Group continues to invest significantly in R&D, what each technology is and why it matters :

- **Digital sovereignty:** we design systems so that data, models, and workloads stay under the customer's chosen jurisdiction, with clear controls over who can access them and full audit trails. The result is easier compliance, lower data transfer risk, and freedom to move between trusted providers.
- **Artificial intelligence:** we apply a responsible, outcome-driven approach to AI, focused on transparency, governance, and measurable business

value. Its responsible AI framework ensures every solution is explainable, secure, and aligned with human oversight and data sovereignty.

- **Cloud:** we modernize applications for the cloud rather than simply moving them, improving reliability, security, and cost control across multiple providers. Customers see faster releases, fewer outages, and better visibility of spend and energy use.
- **Cybersecurity:** we build on continuous verification of users and devices, least privilege access, and 24/7 monitoring and response across IT and operational environments. This cuts detection and response times and strengthens readiness for evolving European cyber regulations.
- **Data platforms and analytics:** we raise the quality and trustworthiness of data and make insights available in near real time, with privacy built in from the start. That shortens time to insight and creates consistent, explainable analytics across the business.
- **Advanced Computing and Quantum:** high-performance and graphics processing unit (GPU)-accelerated computing reduces training and simulation times for demanding AI and digital twin workloads, using energy more efficiently. Our quantum work prepares clients for next-generation computing while protecting today's systems. Leveraging ARM-based processors to improve compute and power ratios and sustainability.

Across these domains, Atos is driving ethical AI, cybersecurity, and environmental sustainability into every stage of R&D, product design, and delivery. We see these domains increasingly converging to generate integrated solutions, outcome-based services, engineering efficiency, and helping clients reduce the carbon footprint of their digital estates.

2.4.3 Open Innovation Ecosystem

Atos drives innovation by orchestrating a selective, high-impact ecosystem of clients, technology partners, start-ups and research institutions to accelerate the industrialization of AI-enabled solutions. Rather than pursuing innovation in isolation, Atos uses collaboration as a force multiplier, increasing speed to market, reducing risk and amplifying differentiation.

This global R&D ecosystem — spanning strategic technology partners, research centres and the Atos Scaler program, is deliberately aligned to the Group's priority technology domains, ensuring that collaboration feeds

directly into portfolio roadmaps and delivery capabilities. Participation in European and national programs further strengthens trusted digital ecosystems and reinforces Atos's leadership in sovereign, secure and interoperable digital platforms.

Sustained investment across this ecosystem ensures that innovation moves beyond experimentation to deliver scalable, repeatable capabilities with measurable client impact, positioning Atos to lead complex digital transformations in an AI-driven economy.

2.4.3.1 Co-Innovation with Clients

Customers are central to Atos's innovation strategy. By deeply understanding each client's priorities and transformation challenges, Atos ensures emerging technologies translate into measurable business outcomes and sustained competitive advantage. As digital ecosystems become more distributed — spanning multiple clouds, edges and sovereign environments — organisations must manage data growth, regulation, AI demand and security in a more complex landscape. In this context, trusted data, responsible AI and effective collaboration are critical. Atos supports clients in applying new technologies at scale to drive meaningful change, operational performance and long-term value.

Atos uses a structured co-innovation model that unites clients, experts and partners to turn strategic ambition into practical, high-impact results.

- **Customer-centric co-innovation:** analysing each client's business environment and identifying where technology can create measurable value, improve experience and enhance security.
- **Integrated ecosystem collaboration:** coordinating Atos's global network of experts, partners and alliances to deliver tailored innovation journeys.
- **Tailored innovation roadmaps:** building joint plans that translate industry trends and technological shifts into clear milestones and outcomes.
- **"StratHacks",** focused, hackathon-style sessions: combining design thinking, rapid prototyping and Atos

portfolio expertise to turn ideas into actionable, high impact outcomes.

- **Clients also shape Atos's internal ideation:** twice yearly global innovation campaigns surface new concepts that feed directly into our portfolio. Key co-innovation initiatives include:

- **Atos Inno'Labs:** a global network accelerating time to value across AI, automation, data/analytics, cloud, cybersecurity, IoT/edge and quantum. Inno'Labs teams design and industrialize practical, scalable solutions such as digital twins and immersive applications.

- **Convergence Pro with Siemens:** a unified platform integrating Siemens SINEC NMS, ServiceNow and Atos's system-integration capabilities to merge OT and IT data into real-time dashboards. It provides factory leaders with a correlated view of performance and risk, and automatically triggers IT service management (ITSM) incident tickets for rapid fault resolution.

- **Client innovation workshops:** delivered through Atos's sovereign innovation centers and the Inno'Labs network, these workshops provide secure environments for co-design, testing and rapid prototyping, reinforced by new sovereign and sovereign-AI hub openings.

Together, these initiatives demonstrate Atos's structured open innovation model that unites R&D, partners and start-ups to deliver market-ready solutions with measurable client impact.

2.4.3.2 Global Delivery Center Innovation

Atos's global delivery centers (GDCs) are central to the Group's innovation in delivery model, industrializing new technologies through AI-first delivery, engineering excellence, automation and reusable IP.

GDC India is a key pillar of this ecosystem, translating emerging technologies into scalable, outcome-driven solutions. As one of Atos's largest engineering and innovation hubs, it combines deep technical expertise with client co-creation through its customer experience centers in Bengaluru and Mumbai, Sovereign innovation centers in Pune and Chennai, and its AWS, Microsoft and Metaverse studios.

In 2025, GDC India led more than 30 client co-innovation engagements, accelerated the Genesis transformation by embedding AI-driven efficiency across delivery operations, and expanded the Harvest program to industrialize IP grade assets across Business Lines. Its university collaborations and Scaler start-up engagements further strengthened applied research and open innovation.

All GDC innovation aligns with the Group's R&D roadmap and IP industrialization strategy, with a strong commitment to ethical, secure and environmentally responsible engineering—reinforcing Atos' role as a trusted partner for sustainable digital transformation.

2.4.3.3 Strategic Partnership Highlights (2025)

Atos operates an open yet disciplined innovation model, uniting its R&D ecosystem with clients, strategic partners and Scaler start-ups to co-develop and industrialize emerging technologies at scale. Rather than relying on vendor-led innovation, Atos acts as the architect and integrator — turning partner capabilities into secure, compliant and repeatable solutions embedded in client operations.

In 2025, Atos deepened its alliances with leading **hyperscalers** and **technology partners** to accelerate the evolution of its cloud, AI and cybersecurity portfolios. Through joint engineering, sovereign cloud initiatives and industry-specific solutions, Atos combines the power of global platforms with local trust, regulatory alignment and mission-critical delivery expertise, accelerating time to value and delivering measurable business outcomes for clients.

- With **Microsoft**, Atos advanced sovereign and responsible AI through launch partnerships for the Sovereign Cloud Partnership Program and the Private Cloud Solution Partner Program. Polaris operates on Azure, with Atos's QA Engineer and Data Engineer solutions available on the Azure Marketplace, alongside the new Agentic Transformation Engineer for automated modernization. Microsoft funded the development of a UK SOC based on Microsoft Sentinel (launching 2026), and Atos co-authored an AI research paper with Microsoft and IDC. Atos also opened two UK Innovation Centers for sovereign services including AI, supported by both Microsoft and AWS.
- With **AWS**, Atos became a launch partner for the European Sovereign Cloud Region and achieved the

AWS Digital Sovereignty Competency. The Group renewed its Premier Partnership, expanded to 19 Competencies and 11 Golden Jackets, and co-developed solutions such as Cloud for Clinics, Flexipayments and COPE. AWS also funded a digital twin initiative with the UK Ministry of Defence, and Atos's Polaris AI Platform was listed on the AWS Marketplace. Atos and AWS co-published a Harvard Business Review (HBR) paper on operationalizing AI, and Atos won the SAP/AWS Hack2Build with its AI-driven supply chain disruption solution.

- With **Google Cloud**, Atos launched a full MSSP portfolio and achieved Security Specialization in EMEA and North America, integrating Google's Security Command Center with Atos's AI-driven SOC. Google recognized Atos for Impact in Crisis Response for the TxCOPE overdose-prevention platform developed with the University of Texas.
- With **Esri** France, Atos co-developed AI-powered digital twins for territories and infrastructure. The Group also partnered with Qevlar AI to embed an agentic "Virtual SOC Analyst" into cyber operations, and launched the Sovereign AI Platform with Dell and Red Hat — an on-premises solution that simplifies secure AI model deployment and scaling in regulated environments.
- **Eviden** expanded its hardware and cybersecurity partnerships, launching an AI SuperCluster with Supermicro and NVIDIA based on the NVIDIA GB200 NVL72, and introducing a sovereign key-management solution with Cosmian that combines Eviden Trustway HSMs with crypto agile KMS capabilities.

2.4.3.4 Atos Scaler Accelerates Open Innovation with Startups

Atos Scaler is the Group's open innovation engine, designed to systematically turn start-up innovation into enterprise-grade, market-ready solutions. Scaler accelerates collaboration with high-potential ventures while ensuring that speed never comes at the expense of governance, security or time to value.

Acting as a catalyst between start-ups, clients and Atos's global delivery and engineering ecosystem, Scaler enables clients to access trusted innovation at scale, with Atos providing the industrialization, compliance and operational rigor required in regulated and mission-critical environments. This model allows emerging technologies to move rapidly from proof to production.

Scaler also strengthens Atos's portfolio by integrating complementary start-up capabilities—particularly in cybersecurity, AI and sovereign digital solutions—extending differentiation where innovation cycles are

fastest. In 2025, this included expanding the Sovereign Digital Workplace through partnerships with European providers such as WIMI.

For start-ups, Scaler provides direct access to Atos's global client base, joint pilots and proof-of-concepts that accelerate enterprise adoption. A notable example is the collaboration with the UK Department for Environment, Food and Rural Affairs (Defra), where Atos and Circular Computing delivered a highly sustainable digital-workplace solution based on remanufactured devices.

Through Scaler, Atos expands its innovation surface without increasing risk—broadening its pipeline, accelerating time to market and reinforcing its position as a partner capable of industrializing emerging technologies responsibly and at scale.



Business Performance & Financial Review

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3.1 Operational review

3.1.1 Statutory to constant scope and exchange rates reconciliation

For the analysis of the Group's performance, revenue and OM for FY 2025 are compared with FY 2024 revenue and OM at constant scope and foreign exchange rates. Reconciliation between the FY 2024 reported revenue and

OM, and the FY 2024 revenue and OM at constant scope and foreign exchange rates is presented below, by Strategic Business Unit (SBU) and by geography for Atos Strategic Business Unit (SBU).

FY 2024 revenue (In € million)	FY 2024 published	Restatement	FY 2024 Restated	Internal transfers	Scope effects	Exchange rates effects	FY 2024*
Atos	8,152	450	8,602	-5	-148	-140	8,310
Germany, Austria & Central Europe	1,565	119	1,684	0	-21	1	1,665
North America	1,759	71	1,830	0	0	-74	1,756
France	1,301	74	1,375	-6	-98	0	1,271
UK & Ireland	1,446	35	1,481	0	0	-16	1,465
International Markets	1,342	50	1,393	0	-29	-51	1,312
BNN (Belux, Netherlands, Nordics)	732	97	828	1	0	1	830
GDC	7	3	11	0	0	-1	10
Eviden	1,424	-450	974	5	0	-5	974
Global Structures	0	0	0	0	0	0	0
GROUP TOTAL	9,577	0	9,577	0	-148	-144	9,284

* at constant scope and December 2025 average exchange rates.

FY 2024 Operating margin (In € million)	FY 2024 published	Restatement	FY 2024 Restated	Internal transfers	Scope effects	Exchange rates effects	FY 2024*
Atos	312	-5	308	7	-19	9	305
Germany, Austria & Central Europe	-24	2	-22	-2	-4	12	-16
North America	168	-1	167	1	0	-14	154
France	25	-4	20	7	-11	7	23
UK & Ireland	83	1	83	-1	0	0	83
International Markets	48	2	49	-2	-5	2	45
BNN (Belux, Netherlands, Nordics)	2	4	7	-4	0	4	6
GDC	11	-8	3	8	0	-2	9
Eviden	-22	5	-18	-7	3	-19	-42
Global Structures	-91	0	-91	0	0	0	-91
GROUP TOTAL	199	0	199	0	-17	-10	172

* at constant scope and December 2025 average exchange rates.

Restatement corresponds to the transfer of Cybersecurity Services from Eviden to Atos.

Scope effects on revenue amounted to €-148 million and €-17 million on operating margin. They are mainly related to the divesture of Worldgrid in France, International Markets (Iberia) and Germany.

Currency effects contributed negatively to revenue for €-144 million and €-10 million on operating margin. They mostly came from the depreciation of the US dollar, the British pound, the Brazilian real, the Argentinian peso and the Turkish lira.

3.1.2 Performance by segment

On a full-year basis, Group revenue reached €8,001 million, - or €8,030 million at September 30 currency - in line with previously communicated target of "above €8 billion¹⁾". Atos SBU generated revenue of €6,963 million, down -16.2% organically compared to FY 2024. The Eviden SBU revenue was up +6.7% compared to FY 2024, to €1,039 million in FY 2025.

Group **operating margin** reached €351 million in FY 2025, representing a organic 2.53% increase compared to FY 2024 and 4.4% of revenue (compared to 1.9% in FY 2024), despite a €1,282 million organic revenue decline year-on-year. This performance demonstrates the benefits of the cost reduction measures engaged since the beginning of the year under the Genesis transformation plan.

(In € million)	FY 2025 Revenue	FY 2024 Revenue	FY 2024 revenue*	Organic variation*
Atos	6,963	8,152	8,310	-16.2%
Germany, Austria & Central Europe	1,504	1,565	1,665	-9.7%
North America	1,266	1,759	1,756	-27.9%
France	1,140	1,301	1,271	-10.3%
UK & Ireland	1,128	1,446	1,465	-23.0%
International Markets	1,112	1,342	1,312	-15.2%
BNN (Belux, Netherlands, Nordics)	801	732	830	-3.5%
GDC	11	7	10	9.9%
Eviden	1,039	1,424	974	6.7%
Global Structures	0	0	0	0.0%
GROUP TOTAL	8,001	9,577	9,284	-13.8%

* at constant scope and December 2025 average exchange rates.

(In € million)	FY 2025 Operating margin	FY 2024 Operating margin	FY 2024 Operating margin*	FY 2025 Operating margin %	FY 2024 Operating margin %	FY 2024 Operating margin%*	Organic variation*
Atos	403	312	305	5.8%	3.8%	3.7%	212 bps
Germany, Austria & Central Europe	26	-24	-16	1.7%	-1.5%	-0.9%	269 bps
North America	135	168	154	10.7%	9.6%	8.8%	193 bps
France	28	25	23	2.5%	1.9%	1.8%	65 bps
UK & Ireland	82	83	83	7.2%	5.7%	5.7%	159 bps
International Markets	90	48	45	8.1%	3.5%	3.5%	460 bps
BNN (Belux, Netherlands, Nordics)	55	2	6	6.9%	0.3%	0.8%	612 bps
GDC	-14	11	9	-0.2%	0.1%	0.1%	-30 bps
Eviden	48	-22	-42	4.6%	-1.6%	-4.3%	887 bps
Global Structures	-100	-91	-91	-1.2%	-1.0%	-1.0%	-26 bps
GROUP TOTAL	351	199	172	4.4%	2.1%	1.9%	253 BPS

* at constant scope and December 2025 average exchange rates.

1) At September 30, 2025 currency

3.1.2.1 Atos

Atos - Germany, Austria & Central Europe revenue totaled €1,504 million in FY25, representing a -9.7% organic decline compared to FY 2024, with a few large clients ramp downs following insourcing strategies. It also stemmed from managed exits from low profitability contracts. That was partially offset by successful fertilization, cross selling at existing clients and the acquisition of new clients.

Operating margin improved 269 basis points year-on-year thanks to the restructured delivery of existing contract portfolio and benefits from Genesis driven cost-cutting initiatives.

Atos - North America revenue was €1,266 million in FY 2025, representing a -27.9% organic decline compared to FY 2024. This decrease was mostly driven by 2024 contract exit decisions in relation to the Group's financial situation before the successful financial restructuring, as well as a net scope reduction at existing clients. The business is not yet benefiting from improving commercial momentum, although signs of recovery are visible with growing order entry and some ramps-ups.

Operating margin improved 193 basis points compared to FY 2024 despite the material impact from revenue fall thru, thanks to the Genesis-led margin optimization actions already in place.

Atos - France revenue reached €1,140 million in FY 2025, down -10.3% organically from FY 2024, due to high exposure to the recently muted public sector leading to significant ramp down, and the impact of financial restructuring on client perception in 2024.

Operating margin improved by 65 basis points year-on-year despite declining revenues thanks to the benefit of cost-cutting initiatives on indirect costs, an improved billability rate.

Atos - UK & Ireland revenue reached €1,128 million in FY 2025, down -23.0% organically year-on-year, mostly as a result of planned large public sector Business Process Outsourcing (BPO) contracts completion in the fourth quarter of 2024. Subsequently, the fourth quarter has seen a return to organic growth (+2.5% yoy) thanks to increases in take up of offerings to existing clients (notably with government clients), and new accretive revenue from new clients, especially in the financial services sector.

Operating margin improved 159 basis points compared to FY 2024. In absolute terms, it was stable year-on-year despite the sharp decrease in revenue thanks to the restructuring of low profitability contracts, successful delivery of new business and an already visible impact from cost-saving initiatives.

Atos - International Markets revenue was down -15.2% organically in FY 2025, to €1,112 million, mostly driven by softer performance in Asia Pacific, Switzerland and major events that had benefited from the Olympics in fiscal year 2024.

Operating margin improved by 460 basis points compared to FY 2024, doubling year-on-year in absolute terms. The contribution from lost revenue was more than offset by improved productivity, benefits from the Genesis transformation plan and lower one-off costs year-on-year with Olympics-related marketing costs incurred in fiscal year 2024.

Atos - BNN (Belux, Netherlands & Nordics) revenue stood at €801 million in FY 2025, down -3.5% organically compared to FY 2024, with churn partially offset by growing activity at existing clients.

Operating margin improved by 612 basis points compared to FY 2024, to 6.9% in FY 2025, driven by the ramp down of lower profitability contracts, productivity improvement and positive impact from cost reduction initiatives.

3.1.2.2 Eviden

Eviden revenue was €1,039 million in FY 2025, up 6.7% year-on-year, driven by the strong performance of the Advanced Computing activity with the delivery of the Jupiter supercomputer in the third quarter.

As a result, operating margin improved 887 basis points, reaching €48 million.

3.1.2.3 Global Structures

Global Structures costs stood at €-100 million in FY 2025, compared to -91 million euros in FY 2024 at constant scope and December 2025 average exchange rates.

3.1.3 Commercial activity

3.1.3.1 Order entry and book to bill

In 2025, the Group carried out a comprehensive reset of its commercial organization aimed at boosting efficiency, increasing accountability and improving go-to-market performance. First benefits were already visible, particularly in productivity and pipeline quality.

Order entry reached €7,084 million in FY 2025, bringing the book-to-bill ratio to 89% vs 82% restated last year and indicating early signs of renewed client confidence. Main contract signatures in 2025 included:

- a Cybersecurity contract with the EU Commission;
- a Digital Workplace contract[PFI] with the UK Department for Environment, Food & Rural Affairs (Defra);
- a Cloud & Modern Infrastructure contract with a leading insurance company in North America;
- the application of the extension of the customer relationship agreement with Siemens in Germany.

3

3.1.3.2 Full backlog and full qualified pipeline

At the end of December 2025, the **full backlog** reached €10.7 billion, representing 1.3 years of revenue. The **full qualified pipeline** amounted to €4.2 billion at the end of

December 2025, representing 6.2 months of revenue and showing year-on-year increase in key business lines, such as Digital Applications and Data & AI.

3.1.4 Human Resources

The **total headcount** was **63,193** at the end of December 2025, decreasing by -19.1% compared with the end of December 2024 essentially as a result of the execution of the Genesis headcount reduction program.

During the year, the Group hired 6,041 staff (of which 92.4% were direct employees), while attrition rate in FY 2025 was at 15.3% vs 15.6% in 2024.

Direct headcount evolution in full year 2025 by geographies was as follows:

	End of December 2024	Scope	Hiring	Leavers, dismissals, restructuring & transfers	End of December 2025
Germany, Austria & Central Europe	7,362	0	146	-1,188	6,320
North America	4,765	0	248	-1,936	3,077
France	8,419	0	513	-1,456	7,476
UK & Ireland	4,600	0	187	-1,488	3,299
International Markets	14,229	0	2,417	-4,158	12,488
BNN (Belux, Netherlands, Nordics)	2,348	0	90	-473	1,965
Global Delivery Centers	29,556	0	1,979	-8,536	22,999
Total Direct	71,279	0	5,580	-19,235	57,624
Total Indirect	6,833	0	461	-1,725	5,569
TOTAL GROUP	78,112	0	6,041	-20,960	63,193

3.2 Financial targets

3.2.1 2026 financial targets

Following the disposal of the Advanced Computing activities, the Ideal GRP subsidiary in the Nordics and the Atos operations in South America, the Group's baseline for establishing future ambition represented revenues and operating margin of €7,187 million and €314 million respectively¹ in FY 2025.

From this baseline, in 2026, the Group anticipates a year of stabilization and aims to deliver:

- positive organic growth, with a downside scenario limited to -5% in a challenging market environment;
- an operating margin of around 7%;
- positive net change in cash² before debt repayment, M&A and at constant currency.

3.2.2 Medium-term financial targets

In 2027 and 2028, the Group foresees an acceleration of profitable growth and cash generation. With the assumption of a disposal of Advanced Computing in FY 2026 and a progressive reduction of its geographic footprint, the Group expects:

- to generate organic revenue CAGR of 5 to 7% between 2026 and 2028. Strategic, targeted and disciplined M&A could further increase revenue over the period;
- to reach an operating margin of around 10% in FY 2028, supported by cost reduction measures and profitable growth, partially offset by an acceleration of R&D investments;
- to achieve a leverage ratio below 1.5x net debt/OMDAL³ in fiscal year 2028. On the path to an investment grade rating, the Group expects to achieve a BB profile in 2027.

1) Preliminary estimates: refer to the "Financial performance" section of section 1 "Group Overview".

2) Net change in cash before debt repayment, and calculated before the estimated impacts of i/ exchange rate fluctuation, ii/ M&A and iii/ change in unsolicited payments received in advance of the invoice payment due date during the year.

3) Defined as Operating Margin before Depreciations, Amortization and Leases.

3.3 Financial review

3.3.1 Main events

In January 2025:

- The Combined Annual General Meeting of Atos SE shareholders held on January 31, 2025, convened to approve the annual financial statements for the 2023 financial year. All resolutions relating to the ratification of appointments were approved. In particular, the shareholders approved the renewal of Sujatha Chandrasekaran's term of office as Director, as well as the appointments of Joanna Dziubak and Hildegard Müller as new Directors.

The Board of Directors acknowledged the end of Mandy Metten's term as second employee-representative Director. As a result, the number of Directors (excluding employee representatives) now stands at eight. The Board also noted the expiry of the terms of Alain Crozier, Katrina Hopkins, Monika Maurer, and Astrid Stange.

Upon recommendation of the Nomination and Governance Committee, the Board of Directors decided to appoint Mandy Metten as Censor to the Board, effective as of January 2025, subject to ratification by the next Annual General Meeting on June 13, 2025.

In addition, the Board acknowledged the resignation of Jean Pierre Mustier from his roles as Chief Executive Officer and Director of the Company, effective January 31, 2025.

Finally, the Board reiterated its unanimous decision of October 14, 2024, to combine the roles of Chairman and Chief Executive Officer, and to appoint Philippe Salle as Chairman and CEO effective February 1, 2025. His appointment was approved by shareholders with 94.18% of the votes cast.

In April 2025:

- On April 1, 2025, the Atos Group appointed Pierre-Yves Jolivet as Executive Vice-President and Chief Executive Officer of Eviden, also in charge of the Cybersecurity business line, overseeing both cybersecurity services and products, strategy and the offering portfolio. Pierre-Yves Jolivet is a recognized executive with in-depth knowledge of the cyber, defense and public service sectors. Previously, at Thales, he held positions of increasing responsibility in the Defense and Cyber sectors, most recently as Vice-President and Head of Thales' Cyber Digital Solutions business line.
- On April 24, 2025, the Atos Group announced the completion of the reverse stock split of the shares comprising its share capital, as decided by the Board of Directors on March 6, 2025, following the delegation of powers by the shareholders' Combined General Meeting of January 31, 2025 (29th resolution). The reverse stock split is a purely technical exchange transaction with no direct impact on the total value of the Company's shares held by each shareholder.

In May 2025:

- At its Capital Markets Day held on May 14, 2025, the Atos Group announced its new strategic and transformation plan "Genesis" to leverage core strengths and restore sustainable profitable growth.

In June 2025:

- On June 2, Atos Group received confirmatory offer from the French State to acquire Eviden's Advanced Computing business excluding newly separated Vision AI activities. Indeed, Vision AI activities, contributing to more than one third of the operating margin of the formerly considered perimeter, is repositioned in Eviden to structure a new business unit. The Enterprise Value amounted to €410 million including €110 million contingent earn outs, following the exclusion of Vision AI activities. The closing of the transaction is expected in 2026.
- The Combined Annual General Meeting of Atos SE shareholders, held on June 13, 2025, approved the annual financial statements for the 2024 fiscal year. Shareholders approved the renewal of the terms of Jean-Jacques Morin and Françoise Mercadal-Delasalles, as well as the ratification of Mandy Metten's appointment as Censor to the Board of Directors. The General Meeting also approved the appointment of Surojit Chatterjee as a new independent Director. He brings deep expertise in artificial intelligence, a strong background in product management, and over 20 years of experience in the technology sector.

The Board of Directors also acknowledged the end of the term of Elizabeth Tinkham, Lead Independent Director and Chair of the Nomination and Governance Committee.

Following the General Meeting, the Board of Directors met and unanimously approved—based on the recommendation of the Nomination and Governance Committee—the appointment of Laurent Collet-Billon as the new Lead Independent Director, in addition to his current role as Vice-Chairman of the Board. Director of Atos SE since June 28, 2023, and Vice-Chairman of the Board since October 14, 2023, Laurent Collet-Billon has played a key role in the restructuring and recovery of the Group. The role and responsibilities of the Lead Independent Director were strengthened and expanded in the Board's internal regulations dated January 30, 2025, considering the combination of the roles of Chairman and CEO.

Following the General Meeting and subsequent Board meeting, the Board of Directors of Atos Group is now composed of nine Directors, including 87.5% independent Directors, 50% women, six nationalities represented, and one Censor.

In July 2025:

- The Atos Group has taken note of the verdict handed down on June 30, 2025 by a lay jury in the United States District Court for the Southern District of New York, ordering Syntel to pay TriZetto nearly \$70 million in compensatory to TriZetto in damages in the lawsuit brought by Cognizant and its subsidiary TriZetto against Syntel for misappropriation and infringement of copyright. The lawsuit between Syntel and TriZetto began in 2015 and predates Atos' acquisition of Syntel in 2018. The jury verdict will be reviewed by the judge, and a final decision is expected, which could include punitive damages. Atos reserves the right to appeal.

In September 2025:

- Atos Group strengthened its management team to further execute and accelerate its transformation plan with appointments of four senior executives on September 1, 2025:
 - Florin Rotar was appointed Executive Vice-President (EVP), Group Chief Technology Officer (CTO) and will be part of the Group Executive Committee;
 - Laurent Soulier was appointed EVP, Strategy and Operational Excellence and will be part of the Group Executive Committee;
 - Pénélope de Fouquières was appointed SVP, in charge of Communication;
 - Camille le Provost was appointed Head of M&A.

In December 2025:

- On December 17, Fitch Ratings revised the Outlook on Atos SE's Long-Term Issuer Default Rating (IDR) to Positive from Stable and affirmed the rating at 'B-'.
- Several divestments were announced as part of the Genesis strategic and transformation plan, aimed at returning Atos Group to sustainable growth and improved profitability by re-focusing on core geographies and key assets such as AI, cloud-enabled, and secure solutions and services:
 - on December 18, Atos Group signed a binding agreement to sell Ideal GRP, one of its Nordic businesses (a product lifecycle management system integrator and platinum-level solution partner of Siemens Digital Industries Software), to MAIT Group. Deal was closed on January 31, 2026;
 - on December 26, Atos Group signed a binding agreement to sell its Atos operations in South America to the Brazilian company Semantix. The perimeter sold currently employs circa 2,800 professionals across Brazil, Argentina, Chile, Colombia, Uruguay and Peru.

Going concern and liquidity

The consolidated financial statements of the Group for the year ended December 31, 2025 have been prepared on a going concern basis.

The Group's cash forecasts for the twelve months following the approval of the 2025 consolidated financial statements by the Board of Directors, result in a cash situation that meets its liquidity needs over that period.

The cash forecasts, which take into account the latest business forecasts, have been prepared based on the assumptions which were in line with the Genesis strategic plan announced to the market on May 15, 2025.

At December 31, 2025, cash and cash equivalents of the Group amounted to €1,245 million (€1,265 million before IFRS 5 restatement) and short term financial assets to €75 million. Borrowings amounted to €2,285 million including debt fair value adjustment (€3,064 million excluding debt fair value adjustment), of which €1,443 million of bonds (€1,777 million excluding debt fair value adjustment) and €827 million of bank financing (€1,272 million excluding debt fair value adjustment).

As a result, the total net debt for the Group amounted to €965 million (€946 million before the IFRS 5 effects on cash and cash equivalent being reclassified as Assets held for sale as per IFRS 5) including debt fair value adjustment (€1,863 million excluding debt fair value adjustment) at December 31, 2025.

The Revolving Credit Facility (RCF) was not drawn and therefore was not included in these amounts.

It is reminded that as part of its financial restructuring and following the completion on December 18, 2024 of the final steps of the Accelerated Safeguard Plan approved by the specialized Commercial Court of Nanterre on October 24, 2024 (as further described in section 6.1.7.4 – Main events of the period), which resulted in:

- €2.9 billion gross debt reduction through the equitization of existing financial debts and €0.8 billion reduction through the repayment of interim financings with the new money debt provided to the Company;
- €1.6 billion of new money debt, including the undrawn RCF, and €0.1 billion of new money equity from the rights issue and the additional reserved capital increase; and
- no debt maturities before the end of 2029,

the Group has the resources and flexibility to execute its midterm strategy.

In addition, it is reminded that the new credit documentation requires the Group to comply with maintenance covenants as further described in the in section 3.3.4.2 – Financial covenants

3.3.2 Income statement

The Group recorded a net loss (attributable to owners of the parent company) of €1,404 million for the financial year ended December 31, 2025. Net income was significantly impacted by the restructuring operations carried out in 2025 as part of the Genesis project.

(in € million)	12 months ended December 31, 2025	% of revenue	12 months ended December 31, 2024	% of revenue
Operating margin	351	4.4%	199	2.1%
Other operating income (expense)	-1,179		-2,858	
Operating income (loss)	-828	-10.4%	-2,659	-27.8%
Net financial income (expense)	-436		3,121	
Tax charge	-139		-214	
Non-controlling interests	-		-	
Share of net profit (loss) of equity-accounted investments	-		-	
NET INCOME (LOSS) - ATTRIBUTABLE TO OWNERS OF THE PARENT	-1,404	-17.5%	248	2.6%

3.3.2.1 Operating margin

Operating margin represents the current operational performance of the activity and is analysed in detail in the operational review.

3.3.2.2 Other operating income and expense

Other operating income and expenses represented a net expense of €1,179 million in 2025, compared with €2,858 million in 2024.

The following table presents this amount by nature:

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Reorganization costs	-540	-119
Rationalization and associated costs	-100	-37
Integration and acquisition costs	-1	3
Amortization of intangible assets (PPA from acquisitions)	-26	-57
Equity-based compensation	-13	-2
Impairment of goodwill and other non-current assets	-166	-2,357
Other items	-333	-288
TOTAL	-1,179	-2,858

Reorganization costs, which amounted to €540 million, correspond to the costs and provisions recognized under the Genesis strategic plan announced at the Capital Markets Day held on May 14, 2025. This project mainly concerns Germany, Spain, the United Kingdom, France and the Netherlands, and is to be compared with the €119 million in 2024, corresponding mainly to the end of the optimization plans of previous years and to the legal separation costs of the Group.

Rationalization and associated costs were incurred as part of the Genesis plan. They amounted to €100 million in 2025, compared with €37 million in 2024, mainly due to a €53 million impairment loss on the right-of-use assets for premises, €17 million related to the abandonment of a development project in India, and the recognition of provisions for onerous contracts relating to vacant spaces, for €23 million, of which €13 million in France.

In 2025, the amortization of intangible assets recognized as part of the purchase price allocation from acquisitions (PPA) amounted to €26 million, compared with

€57 million in 2024, and was mainly composed of:

- €18 million for Syntel customer relationships and technologies, amortized over 13 years from November 1, 2018;
- €3 million for customer relationships contributed by Maven Wave, amortized over 10 to 12 years from February 1, 2020.

The decrease is due to the additional impairment of certain customer relationships related to the acquisition of Syntel, which was recorded in 2024.

The equity-based compensation expense amounted to €13 million in 2025, compared to €2 million in 2024. This increase is mainly due to the implementation of a larger number of plans in 2025, whereas a high level of cancellation of rights was recorded in 2024. In addition, three plans were granted in 2025, whereas no plan allocations took place in 2024. Following the share consolidation on April 24, 2025, the previous plans no longer exist.

The expense for share-based payments amounted to €13 million in 2025, compared to €2 million in 2024. This increase is mainly due to the implementation of a larger number of plans in 2025, whereas a high level of cancellation of rights was recorded in 2024. In addition, three plans were acquired in 2025, whereas no plan allocations took place in 2024. Following the share consolidation on April 24, 2025, the previous plans no longer exist.

In 2025, other items represented a net expense of €333 million, compared with €288 million in 2024. The following table presents the main components.

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Onerous contracts and loss on customers	-123	-160
Gains and Losses on disposals, net	-24	74
Write-offs	-15	-78
Litigations	-145	-96
Pension and misc.	-25	-28
TOTAL	-333	-288

In 2025, other items included in particular:

- €123 million for loss-making contracts and customer losses. These relate to contracts mainly recognised in Other operating income and expenses in previous financial years;
- €24 million in net capital gains on disposals, mainly including costs incurred in connection with the disposal of Advanced Computing;
- €145 million in litigation, corresponding to legal costs and settlements in major disputes;
- €25 million of costs related to early retirement programs in Germany, the UK and France as well as others non-recurring items.

3.3.2.3 Net financial expense

The Group’s financial result represented an expense of €436 million for the period (compared to a gain of €3,121 million in 2024) and consists of net financial debt costs of €333 million and other net financial expenses of €103 million.

The cost of net financial debt increased by €155 million in 2025, from €178 million in 2024 to €333 million in 2025.

This change is mainly due to the increase in interest expenses related to new borrowings raised in December 2024, combined with the impact of the amortisation of the fair value of debt. It also reflects a decline in interest income as a result of lower deposits, with the average cash yield standing at 2.37% in 2025 compared with 2.31% in the previous year.

The impairment of goodwill and other non-current assets amounted to a loss of €166 million in connection with the planned disposal of the Advanced Computing business (see Notes 1 and 8 of consolidated financial statements). This corresponds to (i) the impairment of allocated goodwill in the amount of €105 million, (ii) intangible assets in the amount of €8 million, and (iii) property, plant and equipment in the amount of €53 million following the valuation of the group of assets at their fair value less costs to sell.

Other financial items represent a net expense of €103 million in 2025, compared with net income of €3,299 million in 2024, and consist mainly of the following:

- interest on lease liabilities of €29 million, compared to €36 million in 2024. This change is mainly due to the reduction in the number of contracts;
- a net foreign exchange loss (including hedges) of €6 million (compared with a loss of €29 million in 2024), mainly due to an exposure spreading across many geographies and currencies;
- other items, including:
 - pension related financial expense of €37 million, compared to €30 million in 2024. This cost represents the difference between interest expense on pension obligation and the return on plan assets,
 - a provision on non-consolidated securities of €23 million.

3.3.2.4 Corporate tax

The tax charge for 2025 amounted to €139 million for a pre-tax loss of €1,264 million. It mainly comprises the following items:

- €113 million in current income tax and additional recurring taxes;
- €26 million in impairment of deferred tax assets recognised in previous years.

The effective tax rate for the period was -11.0%. This resulted from the pre-tax loss recorded for the financial year, which was itself mainly related to permanent differences, in particular the IFRS effects of the Group’s financial restructuring and the impairment of goodwill.

3.3.2.5 Earnings per share

(in € million and shares)	12 months ended December 31, 2025 ¹	% of revenue	12 months ended December 31, 2024 ²	% of revenue
Net income (loss) – Attributable to owners of the parent [a]	-1,404	-17,5%	248	2,6%
Impact of dilutive instruments	-		-	
Net income (loss) restated of dilutive instruments – Attributable to owners of the parent [b]	-1,404	-17,5%	248	2,6%
Weighted average number of shares outstanding [c]	19,011,732		720,224	
Impact of dilutive instruments [d]			76,432	
Diluted weighted average number of shares [e]=[c]+[d]	19,011,732		796,656	
(in €)				
Basic earning per share [a]/[c]	-73.831		344.337	
Diluted earning per share [b]/[e]	-73.831		311.301	

- Figures presented as of December 31, 2025 reflect the impact of the share consolidation carried out in April 2025, in accordance with IAS 33. See Section 6.1, Note 5.
- According to IAS 33, the data presented as of December 31, 2024, have been restated to take into account the impact of the share consolidation that took place in April 2025, resulting in a weighted average of 796,656 shares and earnings per share of 344 euros.

3.3.3 Free Cash Flow and net debt

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Operating Margin before Depreciation and Amortization (OMDA)	883	722
Capital expenditures	-170	-444
Lease payments	-278	-301
Change in working capital requirement ¹	-11	-1,192
Cash from operations (CFO)	424	-1,214
Tax paid	-31	-81
Net cost of financial debt	-160	-178
Reorganization in other operating income	-432	-245
Rationalization & associated costs in other operating income	-12	-9
Integration and acquisition costs in other operating income	-1	-3
Other changes ²	-157	-504
Free Cash Flow (FCF)	-370	-2,233
Net (acquisitions) disposals	-10	162
Capital increase	2	3,049
Share buy-back	-0	-2
Dividends paid	-3	-18
CHANGE IN NET CASH (DEBT)	-380	958
Opening net cash (debt)	-275	-2,230
Less: Fair value adjustment on debt	-963	
Opening net cash (net debt), excluded Fair value adjustment	-1,238	
Change in net cash (debt)	-380	958
Change in debt ³	-122	-
Foreign exchange rate fluctuation on net cash (debt)	-104	34
CLOSING NET CASH (DEBT) EXCLUDING DEBT FAIR VALUE ADJUSTMENT	-1,843	-1,238
Debt fair value adjustment	898	963
Closing net cash (debt)⁴	-946	-275

1. Change in working capital requirement excluding the working capital requirement change related to items reported in other operating income and expense and other financial income and expense. This variation takes into account working capital before the IFRS 5 reclassification of assets and liabilities held for sale.
2. This line item primarily comprises disbursements related to litigation, losses on customer contracts and other non-recurring items, notably those arising from the Group's restructuring activities.
3. Variation mainly attributable to accrued interest on financial debt not giving rise to cash flows during the financial year, together with other non-material items.
4. Closing net cash (debt) presented above relates to the Group as a whole (before IFRS 5 reclassification). It therefore includes cash relating to the Advanced Computing activities amounting to €19 million. After the IFRS 5 reclassification, closing net cash (debt) amounts to €-965 million.

'OMDA' stood at €883 million, up from €722 million in 2024, mainly due to the €152 million increase in the Group's operating margin between the 2024 and 2025 financial years, despite a reduction in revenue. This increase was made possible by the progress of the restructuring plan and its positive effects on the cost base, as reflected in the operating margin of 4.4% as a percentage of revenue in 2025 compared to 2.1% in 2024.

Operating investments fell sharply in 2025 to €-170 million, compared with €-444 million in 2024, reflecting greater discipline in capital expenditure and a prioritisation of projects with greater value creation potential. The significant amount of investment in 2024 was driven by an exceptional investment in energy-efficient Exascale technology. Lease payments also decreased, in line with the reduction in the scope of usage rights.

Excluding unsolicited advance payments, the change in operating working capital requirements was positive during the 2025 financial year. This was due to the reduction in revenue on one hand, and the normalization of supplier payment terms on the other. This positive change was partially offset by the contraction in current liabilities related to personnel in connection with the reduction in headcount during the financial year. This change contrasts sharply with the 2024 financial year, during which the discontinuation of one-off working capital optimisation measures led to a very significant consumption of cash.

Under the combined effect of improved operating performance, lower capital expenditure and the normalisation of working capital requirements, operating cash flow returned to positive territory, amounting to €424 million, compared with a negative cash flow of €1,214 million in 2024.

Taxes paid amounted to €31 million in 2025, mainly in India and the United States, a significant decrease compared to the previous financial year. This change is due, on the one hand, to the reduction in business volume and, on the other hand, to the recording of positive non-recurring items corresponding to favourable outcomes of tax claims that gave rise to refunds, as well as to refunds of corporate tax prepayments relating to previous financial years. In 2024, taxes paid included in part the negative tax impacts related to the separation of the Group.

The cost of net financial debt amounted to €-160 million in 2025, down slightly from €-178 million in 2024. This amount includes interest payments on financial debt of €-194 million and interest income from cash management and investments of €34 million.

Outflows related to reorganization and rationalization costs amounted to €-444 million in 2025, compared with €-256 million in 2024. This increase reflects the accelerated implementation of restructuring and workforce reduction measures under the Genesis plan.

However, other changes decreased significantly, amounting to €-157 million in 2025 compared to €-504 million in 2024. In 2025, these other changes mainly include costs incurred on onerous contracts also recognised in other changes in previous years, as well as net disbursements related to litigation. The sharp decrease in 2025 is mainly due to the high level of transaction costs paid in 2024 in connection with the financial restructuring and interim financing exit costs.

In this context, free cash flow stood at €-370 million in 2025, a very significant improvement compared to €-2,233 million in 2024.

Cash flows related to financing operations remained limited during the financial year. As a result, net cash flow amounted to €-380 million for the financial year. The change in cash and debt was also affected by the unfavourable impact of exchange rate fluctuations. At the end of the financial year, net cash (debt) at closing, after taking into account the adjustment of debt to fair value, stood at €-946 million.

The transition from operating margin to **OMDA** is as follows:

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Operating margin	351	199
+ Depreciation of fixed assets	251	254
+ Depreciation of right of use	193	257
+ Net book value of assets sold/written off *	140	16
+/- Net charge (release) of pension provisions	-81	-27
+/- Net charge (release) of provisions	28	23
OMDA	883	722

* of which €128 million related to the net book value of Exascale supercomputer.

OMDA amounted to €883 million in 2025 compared to €722 million in 2024. This increase mainly reflects the improvement in the operating margin, which has more than doubled as a percentage of revenue.

(in € million)	December 31, 2025	December 31, 2024
Advance payments received from customers	276	319
TOTAL WORKING CAPITAL OPTIMIZATION	276	319

Furthermore, payments received in advance from customers prior to the due date (CIA) contribute to the reduction in trade receivables on the balance sheet. These amount to €276 million in 2025, compared with €319 million in 2024. These advance payments are unsolicited and are not the result of discounts granted to customers.

3.3.4 Financing policy

Atos Group has implemented a rigorous financing policy, reviewed by the Group Audit Committee, with the aim of securing and optimising the Group's cash management. In accordance with this policy, all of the Group's treasury activities, including cash management, short-term investments, hedging and foreign exchange transactions, as well as financial transactions through lease agreements, are managed centrally by the Group's Treasury department. Pursuing a prudent short-term financial policy, the Group has not invested in risky assets in the short term.

Atos' policy is to fully cover its estimated liquidity requirements through long-term borrowings or other appropriate long-term financial instruments. The terms

and conditions of these borrowings are characterised by maturities and banking ratios that allow the Group sufficient flexibility to finance its operations and future developments.

It should be noted that any decision relating to "the approval of the Group's financing policy, including the commitment of any financing, loan (including the refinancing of any existing loan) or the conclusion of any factoring agreement, invoice discounting or similar agreements, guarantees, pledges, security interests or equivalent transactions (or the modification of the principal terms thereof) in an amount exceeding €100 million" is approved by the Board of Directors, in accordance with the Articles of Association.

3.3.4.1 Reminder of the financial restructuring

Reminder of the key stages of the financial restructuring

In 2024, the Group successfully completed the steps necessary to implement a financial restructuring plan, which met the Company's objective of restoring a sustainable financial structure with adequate liquidity to ensure the Group's continued operation and deployment:

July 14, 2024: conclusion of a lock-up agreement with a group of banks and a group of bondholders, establishing the parties' commitment to support and cooperate in implementing and finalising the Company's financial restructuring;

September 27, 2024: very broad support from Atos SE's shareholders and financial creditors for the accelerated safeguard plan and approval of the accelerated safeguard plan by the three classes of affected parties;

October 24, 2024: approval of the accelerated safeguard plan by the Specialised Commercial Court of Nanterre;

December 18, 2024: successful completion of its financial restructuring through the implementation of the final stages of the accelerated safeguard plan, resulting in:

- the raising of funds through new debt, including a revolving credit facility and capital increases;
- the reduction of gross debt through the conversion of existing financial debt and the repayment of interim financing with the new debt raised;
- no debt maturities before the end of 2029; and
- the upgrade of Atos' credit rating to B- (stable) by S&P and B- (stable) by Fitch.

Description of the accelerated safeguard plan

The financial restructuring operations of Atos provided for in the accelerated rescue plan included, in particular:

A capital increase of €233 million, which was settled and delivered on December 10, 2024 and resulted in a cash contribution of €143 million and the conversion of receivables amounting to €90 million.

The conversion of €2,940 million (including interest) of existing financial debt (via three capital increases reserved for creditors, which were settled and delivered on December 18, 2024),

The rescheduling, in the form of debts reintegrated with maturities of 6 years or more, of €1,948 million of existing financial debt,

A total of €1,750 million in new financing, detailed as follows:

- €1,605 million in new financing (new debt - including €60 million in bank guarantee facilities and €440 million in revolving credit facilities, of which €190 million is intended to meet bank guarantee requirements); and
- €145 million in new equity resulting from the cash contribution from the rights issue and additional voluntary cash subscriptions by participating creditors as part of the additional reserved capital increase;
- the issue of 22,398,648,580 share subscription warrants (BSA).

Financial situation and borrowings after the financial reorganization

The Group's financial reorganization, which took place on December 18, 2024, had a significant impact on the Group's borrowings and financing rates for the period up to 2029, which changed as follows:

(in € million)	Nominal amount	2024	2025	2026	2027	2028	2029
Borrowings¹ - Before restructuring							
Accrued interests	128	128	-	-	-	-	-
Bonds	2,400	500	750	-	-	350	800
Bank loan and NEU CP/MTN	1,550	-	1,500	50	-	-	-
RCF	900	-	900	-	-	-	-
TOTAL	4,978	628	3,150	50	-	350	800

(in € million)	Nominal amount	2024	2025	2026	2027	2028	2029	2030	2031	2032	FV adjust. ²	Carrying amount
Borrowings¹ - After restructuring												
Bonds	1,780	-	-	-	-	-	802	841	-	137	-444	1,336
Bank loans	1,272	-	-	-	-	-	302	751	-	219	-521	751
RCF ³	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,052	-	-	-	-	-	1,105	1,592	-	356	-965	2,088
CHANGE	-1,926											-2,890

1. Amounts as at financial restructuring closing date (i.e. December 18, 2024) and excluding the interim financing and other borrowings.

2. Fair value gain of €965 million at the date the new debt was recognised.

3. Reinstated RCF with a nominal undrawn value of €440 million at December 31, 2024.

In respect of the financial restructuring operations carried out in December 2024, and more specifically, the conversion into equity of debt in the context of the share capital increases and rights issues and warrants in favour of creditors and the amendments to the existing credit agreements, the Group considered that they represented a single complex transaction with multiple components.

In accordance with IFRS 9 and IFRIC 19, the substantial modifications led to the full derecognition of the existing debt whilst the new debt and new equity instruments were recognized at fair value. The transaction costs were recognized as "one-off" charge in the profit and loss accounts of 2024.

Accelerated safeguard plan

The Group remains subject to the terms of the accelerated safeguard plan and must comply with the terms of the plan. The Group has made certain commitments that are included in the accelerated safeguard plan and were recognised by the ruling of the Nanterre Commercial Court approving the safeguard plan on October 24, 2024. The accelerated safeguard plan is available on the Company's website. The accelerated safeguard plan remains applicable until the debt has been repaid in full.

3.3.4.2 Financing structure

Description of 2024 financing and debt rescheduling

The Company obtained new financing from banks and bondholders, available on the settlement date of the last of the reserved convertible capital increases on December 18, 2024, consisting of:

- €1,104 million of 1L new debt (first ranking on security package) divided between:
 - €802 million of new notes (rated B+ by S&P and BB- by Fitch); and
 - €302 million of new term loan;
- €500 million of 1L revolving credit facility (RCF), being:

- up to €440 million of revolving credit facility including €190 million dedicated to meeting the needs for bank guarantees; and
- up to €60 million of bank guarantees line.

In accordance with the Accelerated Safeguard Plan, the new financings were partially allocated to the repayment of the interim financings that had been provided to the Company before the approval of the Accelerated Safeguard Plan in order to provide the necessary liquidity to fund the business until close of the financial restructuring, as previously described.

The maturity of these new financings was set on December 2029. The revolving credit facility was undrawn as at December 31, 2025.

In addition, as part of the implementation of the Accelerated Safeguard Plan, €1,948 million of existing financial debts have been reinstalled in the form of new secured debts maturing after 6 years or more, in the following debt instruments:

- €1,592 million of 1.5L debt (subordinated to the new financings (1L) but senior to the 2L debt) divided between:
 - €751 million of 1.5L term loan; and
 - €841 million of 1.5L notes (rated CCC by S&P and CCC+ by Fitch); and
- €356 million of 2L debt divided between:
 - €219 million of 2L term loan; and
 - €137 million¹ of 2L notes (rated CCC by S&P and CCC by Fitch).

None of these instruments matures before December 2029.

Main characteristics of the 1L Term Loan, the 1L RCF and 1L EPS Line

Annual interest rate	Term Loan: 9% cash interest +4% PIK interest. RCF: Euribor (minimum threshold of 0%) +6.60% plus 35% commitment fee on the margin.
Maturity date	5 years – December 2029.
Securities (sûretés), links (privilèges) and subordination (subordination)	The 1L Financings contain the following guarantees: • first ranking security on Collateral Assets; • pari passu with the 1L Bondholders Financings relating to the Intercreditors Agreement; • senior secured status on (i) 1.5L Financings, (ii) 2L Creditors in respect of the Intercreditors Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan, subject to the specific provisions of the applicable 1L Term Loan, 1L RCF, 1L EPS Line and/ or Intercreditors Agreement.
Clean down (1L RCF)	The Company shall ensure that: • the aggregate amount of the RCF drawn shall not exceed €340 million for a period of not less than four successive weeks between December 1 of any year (starting from December 1, 2025) and January 31 of the following year and for a period of not less than four successive weeks between June 1 and July 31 in each year (starting from June 1, 2026) (each, a “Clean Down Period”); and • the aggregate amount of the RCF drawn shall not exceed €190 million for a period of not less than fourteen (14) successive days within each Clean Down Period.
Remuneration of bank guarantees (EPS Line)	Commitment fee: 1.225% of the unused amount of the EPS Line; Risk fee: 3.5% of the amount of guarantees issued payable in advance, in cash, per indivisible trimester.

Main characteristics of the 1L Bonds

Annual interest rate	9% cash interest with step up +4% adjusted call premium.
Maturity date	5 years – December 2029.
Securities (sûretés), links (privilèges) and subordination (subordination)	The 1L Bonds contain the following guarantees: • first ranking security interests on Collateral Assets; • pari passu with the 1L Bank Financings under the Intercreditor Agreement; • priority ranking on (i) 1.5L Financings and (ii) 2L Banks Financings under the Intercreditor Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan, subject to the specific provisions of the 1L Bonds and/or the Inter-Creditors Agreement.

1) It should be noted that the Group's (2L) debt was reduced by €3.5 million in aggregate principal amount further to the Company's repurchase of 2L notes, followed by the cancellation on 27 February 2026 of the repurchased notes.

● ● Main characteristics of the 1.5L Term Loan

Annual interest rate	Euribor (minimum threshold of 0%) +2.6% cash interest +2.0% PIK interest.
Maturity date	6 years – December 2030, with repayment at maturity.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 1.5L Term Loan contain the following guarantees: • intermediate-ranking securities (1.5 lien) on Collateral Assets; • senior secured debt in respect of the 2L Financings; <i>pari passu</i> with the 1.5L Financings; and subordinated, unless exception, to the 1L Financing under the Intercreditors Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan subject to the specific provisions of the 1.5L Term Loan and/or the Intercreditors Agreement applicable.

● ● Main characteristics of the 1.5L Bonds

Annual interest rate	5.0% cash interest with step up +4% adjusted call premium.
Maturity date	6 years – December 2030, with repayment at maturity.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 1.5L Bonds contain the following guarantees: • intermediate-ranking securities (1.5 lien) on Collateral Assets; • senior secured debt in respect of the 2L Financing; <i>pari passu</i> with the 1.5L Financings; and subordinated, unless exception, to the 1L Financings under the Intercreditors Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan subject to the specific provisions of the 1L Bonds and/or the Inter-Creditors Agreement.

● ● Main characteristics of the 2L Term Loan

Annual interest rate	1% cash interest +4% PIK interest
Maturity date	8 years – December 2032, with repayment at maturity.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 2L Term Loan contains the following guarantees: • subordinated securities (2nd lien) on Collateral Assets; • <i>pari passu</i> with the 2L Financings; subordinated to (i) the 1L Financings and (ii) the 1.5L Financings under the Inter-Creditors Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan, subject to the specific provisions of the 2L Term Loan and/or the Inter-Creditors Agreement.

● ● Main characteristics of the 2L Bonds

Annual interest rate	1% cash interest with step up +4% adjusted call premium.
Maturity date	8 years- December 2032, with repayment at maturity.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 2L Bonds contain the following guarantees: • subordinated securities (2nd lien) on Collateral Assets; • <i>pari passu</i> with the 2L Financings; subordinated to (i) the 1L Financings and (ii) the 1.5L Financings under the Intercreditor Agreement.
Mandatory early repayment	In particular, in the event of the Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan, subject to the specific provisions of the 2L Bonds and/or the Inter-Creditors Agreement.

The Group's objective is to refinance its debt as soon as market conditions allow in order to refinance at lower costs and under better conditions.

Description of the Collateral Assets and Guarantees

In connection with the allocation of the new financing, security interests and guarantees were granted by the Company and certain members of the Group for the benefit of the holders of (i) the 1L financing (1st lien) (ii) the 1.5L financing (1.5 lien) and (iii) the 2L financing (2nd lien).

Internal reorganisation of the Group prior to the introduction of the new debts

Prior to the implementation of the new debt instruments, the Group completed an internal reorganisation whereby most of the subsidiaries formerly held directly by the Company (including in particular its significant subsidiaries such as Eviden France, Atos France SAS and Atos International SAS) were contributed and/or sold to its Dutch subsidiary Atos International BV.

As part of this reorganisation, other assets continue to be held directly by the Company and/or have not been contributed and/or sold to Atos International BV. These include (but are not limited to) Bull SA and its subsidiaries (which holds certain assets related to sensitive sovereign activities) and Atos Information Technology GmbH (AIT).

Following this internal reorganisation, the Company continues to indirectly hold 100% of the shares of Atos International BV via two transparent holding companies incorporated under Dutch law: "DutchCo1", which is 100% owned by Atos SE and which itself hold all the shares of its sole Dutch subsidiary, "DutchCo2", which in turn hold all and only the shares of Atos International BV. This holding chain has been set up for the sole purpose of exercising the pledges in the event of default by the parent company, Atos SE. The French companies transferred to Atos International BV remain members of the French tax group if they are part of it today.

Security interests granted by the Company

As a condition precedent to the provision of the new financings, and further to the completion of the internal reorganization, the Company mainly granted in favor of the Secured Creditors the following security interests:

- a pledge over all the shares of DutchCo1;
- a pledge over all the shares of Atos Information Technology GmbH (AIT);
- a pledge over its main bank accounts;
- an assignment of receivables by way of security relating to certain intra-group receivables; and
- a security trust (*fiducie-sûreté*) over the main trademarks held by the Company.

Guarantees given by significant subsidiaries

Each significant subsidiary of the Company (significant being assessed on the basis of the subsidiary's weighting in the sales, pre-IFRS 16 OMDA or net assets held of the Group) acts as guarantor as part of the Financings and granted an individual guarantee (the terms and maximum guaranteed amount of which are subject to the customary limitations applicable in each jurisdiction concerned) for the benefit of the Secured Creditors as part of the repayment of the said Financings by the Company.

Other subsidiaries of the Group may also be required to act in the same capacity as guarantors as part of the Financings in order to ensure that the guarantors, taken as a whole, represent at least 65% of the Group's consolidated revenue, 85% of the Group's pre-IFRS 16 OMDA, and 85% of the Group's consolidated net assets.

Security interests (sûretés) granted by other members of the Group

DutchCo1 pledged under Dutch law to the benefit of the Secured Creditors the entire share capital of its sole Dutch subsidiary, DutchCo2, which in turn pledged under Dutch law the shares of its Dutch subsidiary Atos International BV.

DutchCo1, DutchCo2, certain significant subsidiaries of the Company (other than the entities in the Syntel scope) and the companies directly holding these significant subsidiaries granted the following guarantees:

- pledges over the shares of significant subsidiaries held by these companies;
- pledges over their main bank accounts;
- pledges or assignments by way of security over intra-group receivables;
- to the extent possible, and subject to the constraints applicable in each jurisdiction concerned, pledges over significant assets and/or intellectual property rights held by these companies.

Intercreditor agreement and release of security interests

An intercreditor agreement has been entered into between, inter alios, the Company and the Secured Creditors, in particular in order to determine the rank and order of priority of payment between the different categories of Secured Creditors, the terms and conditions for the realisation of the security interests and guarantees granted as part of the Financings and the allocation between the different categories of Secured Creditors of the enforcement proceeds that may result.

It should be noted that the financing documentation contains provisions relating to the release of the above-mentioned security interests (subject to the conditions provided therein) with regard to the entities likely to be the subject of authorised disposals and/or reorganisations.

3.3.4.3 Financial covenants

In the context of the New Financings concluded in December 2024, the Group must comply with the following covenants:

- from March 31, 2025, a minimum liquidity level of €650 million, to be verified at the end of each financial quarter;
- from June 30, 2027, as from each half-year end, a maximum level of financial leverage ("Total Net Leverage Ratio Covenant"), which is defined as the ratio of Financial indebtedness (mainly excluding IFRS 16 impacts and IFRS 9 debt fair value adjustment) to pre-IFRS 16 OMDA; the ceilings thus applicable will be determined no later than June 30, 2026 with reference to a flexibility of 30% in relation to the Business Plan adopted by the Group at that time; these ceilings will in any event remain between 3.5x and 4.0x.

Liquidity is defined as the cash, together with any amounts available under any undrawn committed facilities (including committed overdrafts).

Financial Indebtedness definition includes mainly (but not limited to):

- any borrowed money or debit balance with financial institutions, any amount raised pursuant to any note purchase facility or the issue of bonds, notes, debentures, loan stock or any similar instrument, receivables sold or discounted (other than any receivables to the extent they are sold or discounted on a non-recourse basis and meet any requirement for derecognition under the Accounting Principles);
- any IFRS 16 liability;
- agreement in respect of the supply of assets or services with payment due more than 180 days after the date of supply; and

3.3.4.4 Investment policy

Atos has a policy to lease its office space and data processing centers. Some fixed assets such as IT equipment and company cars may be financed through leases.

3.3.4.5 Hedging policy

Atos objective is also to protect the Group against fluctuations in interest rates by swapping to fixed rates a portion of the existing floating-rate financial debt. Authorized derivative instruments that may be used to hedge the debt are swap contracts entered into with leading financial institutions and centrally managed by the Group Treasury department.

The Group has established a policy for managing foreign exchange positions resulting from commercial and financial transactions denominated in currencies different from the local currency of the relevant entity. According to this policy, any material exposure must be hedged as soon as it is known. In order to hedge its foreign exchange rate exposure, the Group may use a variety of financial instruments, mainly forward contracts and foreign currency swaps. The Group may also hedge other major

- other financial items as marked to market value of treasury transactions, sale and leaseback transaction and other transactions having the commercial effect of a borrowing or otherwise classified as borrowings under the Accounting Principles.

IFRS 16 liability and IFRS 9 debt fair value adjustment are excluded from the Financial Indebtedness definition used for the calculation of the Total Net Leverage Ratio Covenant.

According to the terms of the documentation relating to the new financing provided for in the restructuring operations, until maturity (i.e. five years after the end of the restructuring operations), dividend distributions will be authorised subject to:

- compliance with a minimum liquidity requirement of €800 million on a restated basis (after taking into account the planned distribution);
- certain financial ratios are being met on an adjusted basis: a/the financial expense coverage ratio, corresponding to the ratio between the Group's operating margin before depreciation and amortisation (OMDA pre-IFRS 16) on the one hand, and the Group's cash financial expenses on the other, must be greater than 2.5x, and b/the leverage ratio, corresponding to consolidated net debt excluding IFRS 16 in relation to OMDA pre-IFRS 16, must be less than or equal to 2x;
- the absence of any default in relation to these distributions; and
- the amount of dividends distributed by the Company during year N is limited to 10% of the consolidated net profit for year N-1.

Leases are subject to compliance with the New financings concluded in December 2024.

The Group Treasury department evaluates and approves the type of financing for each new investment

exposures as those resulting from a major acquisition or disposal when the consideration paid or received is denominated in a currency which is not the functional currency of the entity party at the acquisition or disposal transaction.

During 2025, the Group faced a shortage of foreign currency credit lines, limiting its ability to enter into hedging positions. For the same reasons as last year, the Group was therefore unable to implement a foreign exchange risk hedging policy fully in line with company policy.

The Group is currently actively negotiating with potential financial partners to obtain foreign currency credit lines. However, at this stage, the Group does not expect to be able to fully comply with the hedging policy for at least part of 2026.

3.4 Unaudited Pro forma Financial Information

3.4.1 Introduction

The unaudited pro forma financial information, which includes a pro forma consolidated statement of financial position as of December 31, 2025, a pro forma consolidated income statement for the year ended December 31, 2025 and explanatory notes (together, the "Unaudited Pro forma Financial Information") reflects the impact of the disposal by Atos SE (the "Disposal") of the High-Performance Computing (HPC) & Quantum and Business Computing & Artificial Intelligence divisions excluding Vision AI activities comprising mainly the Ipsotek subsidiary acquired in 2021 (together, the "Advanced Computing business"). The closing of the Disposal is expected on March 31, 2026.

The Unaudited Pro forma Financial Information should be read in conjunction with the Group consolidated financial statements for the year ended December 31, 2025, which were approved by its Board of Directors on March 5, 2026 and audited by Forvis Mazars SA and Grant Thornton.

The Unaudited Pro forma Financial Information presented by Atos SE aims to illustrate the impact of the Disposal on the Group consolidated statement of financial position and consolidated income statement as of and for the year ended December 31, 2025 as if the Disposal had been completed on January 1, 2025 for the pro forma consolidated income statement and on December 31, 2025 for the pro forma consolidated statement of financial position.

The Unaudited Pro forma Financial Information is provided for information purposes and presents a situation that is by nature hypothetical. It is not necessarily indicative of the consolidated statement of financial

position or consolidated income statement of the Group that would have been realized had the Disposal occurred as of the dates indicated, nor is it meant to be indicative of any anticipated consolidated statement of financial position or consolidated income statement that Atos SE will experience after the Disposal. The assumptions underlying the pro forma adjustments are described in the explanatory notes, which should be read in conjunction with the Unaudited Pro forma Financial Information. Adjustments to the Unaudited Pro forma Financial Information are limited to those directly attributable to the Disposal and factually supportable. The unaudited pro forma consolidated income statement does not reflect any expected cost savings, additional costs, or other transaction effects that have occurred or are reasonably expected to occur.

Additionally, in December 2025, the Group announced the contemplated disposal of two activities, Ideal GRP and Atos South America. On February 24, 2026, the Group completed the sale of its 50% stake in the Athea joint venture to its partner Thales. The contemplated disposals of Ideal GRP and Atos South America and the disposal of the Group's stake in Athea have not been reflected in the Unaudited Pro forma Financial Information, as they are not considered material in terms of revenue, operating margin or net assets, and would therefore require a disproportionate amount of work relative to their immaterial impact on the Group's consolidated financial statements.

The Unaudited Pro forma Financial Information are presented in millions of Euros.

Disposal Background

On June 2, 2025, Atos SE announced it has received a confirmatory offer from the French State (the "Buyer") to acquire its Advanced Computing business. With revenue of €718 million for the year ended December 31, 2025, the Advanced Computing business has capabilities that combine supercomputing, quantum innovation, enterprise-scale computing and AI-powered analytics.

The Disposal is a cash transaction determined on an enterprise value of €410 million, including €110 million earn-outs that are based on profitability indicators for fiscal years 2025 (maximum of €50 million that should be paid upon closing) and 2026 (maximum of €60 million), refer to Note 3.2 for further details. The Board of Directors welcomed the offer, based on the report of the independent expert appointed by the Board, which confirmed that the valuation of the disposed perimeter and the terms of the transaction are at fair market value.

3.4.2 Basis of preparation

The Unaudited Pro forma Financial Information is presented on a voluntary basis and in accordance with Annex 20 of Commission Delegated Regulation (EU) 2019/980, supplementing Commission Regulation (EU) 2017/1129. The Unaudited Pro forma Financial Information applies the guidelines issued by ESMA (ESMA 32-382-1138 on March 4, 2021) and the provisions of AMF recommendation n°2021-02 on Pro forma Financial Information.

The Unaudited Pro forma Financial Information is prepared, unless otherwise specified, on a basis that is consistent with the accounting policies used in the preparation of the audited consolidated financial statements of Atos Group as of and for the year ended December 31, 2025.

The Unaudited Pro forma Financial Information was prepared based on the following items:

- Atos Group's audited consolidated financial statements for the year ended December 31, 2025, prepared in accordance with IFRS, as adopted in the European Union. Note that, in Atos Group's consolidated statement of financial position as of December 31, 2025, the assets and liabilities of the Advanced Computing business are classified as held for sale in accordance with IFRS 5 – Non-current Assets Held for Sale and Discontinued Operations;
- the Advanced Computing business income statement for the year ended December 31, 2025, derived from the Group's accounting system and comprising income and expenses incurred and directly attributable to the business being disposed (i.e., excluding any allocation of general corporate overhead costs incurred by the Group on behalf of the Advanced Computing business) and after elimination of all intercompany transactions between the Advanced Computing business and the rest of Atos Group.

The Advanced Computing business was operated as an integral part of Atos Group and never existed on a stand-alone basis. During the reporting period presented (Fiscal year ended December 31, 2025), the Advanced Computing business was not constituted under a unique holding company and has neither prepared consolidated financial statements for internal or external reporting purposes nor operated on a stand-alone basis. The Advanced Computing business has been conducted in a variety of legal entities (on an exclusive or partial basis) that were under the control of Atos Group:

- for entities conducting exclusively Advanced Computing business, the income statement for the year ended December 31, 2025 presented in the Unaudited Pro forma Financial Information (See Note 2.1) includes all income and expenses of the entities, after elimination of all intercompany transactions between these entities and the rest of Atos Group;
- for entities not conducting exclusively Advanced Computing business, income and expenses attributable to the Advanced Computing business have been included in the Unaudited Pro forma Financial Information (See Note 2.1) when they were directly attributable to the Advanced Computing business on a direct-only identification basis;
- tax charges have been determined as follows:
 - for entities conducting exclusively Advanced Computing business, current and deferred tax income and expenses included in the unaudited pro forma consolidated income statement correspond to the actual tax charges incurred by these entities,
 - for entities not conducting exclusively Advanced Computing business, deferred tax income and expenses have been calculated based on the proportion of deferred tax assets and deferred tax liabilities transferred. The current tax income and expenses attributable to the Advanced Computing business have been determined by recalculating a standalone taxable income specific to the disposed perimeter.

As part of the Disposal, it is agreed in the Sale and Purchase Agreement signed on July 31, 2025 (hereafter the "SPA") between Atos and French State that Atos must carry out the legal reorganization of the Advanced Computing business. In this context, Atos is restructuring its current legal organization so that the assets and liabilities relating to the Advanced Computing business are transferred to the relevant Advanced Computing legal entities (the "Transferred Entities"). This reorganization aims to ensure that, prior to completion of the Disposal:

- all Advanced Computing business assets and liabilities are transferred into the relevant Transferred Entities; and
- all non-Advanced Computing business assets and liabilities are transferred out from the Transferred Entities.

3.4.3 Unaudited Pro forma Financial Information presented

The following table set forth our unaudited pro forma consolidated income statement for the year ended December 31, 2025:

	Atos Group (Note 1)	Disposal (Note 2)	Transaction Accounting Adjustments (Note 3)	Atos Group Pro forma
			Reintegration of the transactions with	
		Advanced Computing business (Note 2.1)	Advanced Computing business (Note 2.2)	Non- recurring costs (Note 3.1)
	Audited	Unaudited	Unaudited	Unaudited
Revenue	8,001	-718	40	-
Personnel expense	-3,974	199	-	-
Non-personnel operating expense	-3,677	484	-32	-
Operating margin	351	-35	8	-
Other operating income and expense	-1,179	24	-	189
Operating income (loss)	-828	-11	8	189
Net cost of financial debt	-333	4	-	-
Other financial expense	-136	25	-	-
Other financial income	34	-1	-	-
Net financial income (expense)	-436	28	-	-
Net income (loss) before tax	-1,264	17	8	189
Tax charge	-139	13	-1	-
NET INCOME (LOSS)	-1,404	29	8	189

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Unaudited Pro forma Financial Information

The following table sets forth our unaudited pro forma consolidated statement of financial position as of December 31, 2025:

	Atos Group (Note 1)	Disposal (Note 2)	Transaction Accounting Adjustments (Note 3)	Atos Group Pro forma
		Advanced Computing Business (Note 2.1)	Estimated consideration (Note 3.2)	
	Audited	Unaudited	Unaudited	Unaudited
Goodwill	465	-	-	465
Intangible assets	247	-	-	247
Tangible assets	240	-	-	240
Right-of-use assets	308	-	-	308
Equity-accounted investments	11	-	-	11
Non-current financial assets	91	-	-	91
Deferred tax assets	124	-	-	124
Total non-current assets	1,486	-	-	1,486
Trade accounts and notes receivable	1,769	-	-	1,769
Current taxes	60	-	-	60
Other current assets	1,023	-	-	1,023
Cash and cash equivalents	1,245	-	257	1,502
Total current assets	4,098	-	257	4,354
Assets held for sale	739	-739	-	-
TOTAL ASSETS	6,322	-739	257	5,840
Common stock	19	-	-	19
Additional paid-in capital	1,887	-	-	1,887
Consolidated retained earnings	-1,290	-281	257	-1,313
Net income (loss) attributable to the owners of the parent	-1,404	-	-	-1,404
Equity attributable to the owners of the parent	-787	-281	257	-811
Non-controlling interests	-3	-	-	-3
Total shareholders' equity	-790	-281	257	-814
Provisions for pensions and similar benefits	597	-	-	597
Non-current provisions	358	-	-	358
Borrowings	2,263	-	-	2,263
Deferred tax liabilities	33	-	-	33
Non-current lease liabilities	315	-	-	315
Other non-current liabilities	4	-	-	4
Total non-current liabilities	3,571	-	-	3,571
Trade accounts and notes payable	875	-	-	875
Current taxes	101	-	-	101
Current provisions	373	-	-	373
Current portion of borrowings	22	-	-	22
Current lease liabilities	162	-	-	162
Other current liabilities	1,550	-	-	1,550
Total current liabilities	3,083	-	-	3,083
Liabilities held for sale	458	-458	-	-
TOTAL EQUITY AND LIABILITIES	6,322	-739	257	5,840

3.4.4 Explanatory notes

Note 1 Atos Group

This column reflects the data relating to the audited consolidated statement of financial position and income statement directly derived from the audited consolidated financial statements of Atos Group as of and for the year ended December 31, 2025, set out in paragraphs 6.1.2 to 6.1.7 of this Universal Registration Document. These

consolidated financial statements have been audited by Forvis Mazars SA and Grant Thornton. The report by Forvis Mazars SA and Grant Thornton, set out in paragraph 6.1.1 of this Universal Registration Document, is unqualified and contains no emphasis of matter.

Note 2 Pro Forma Adjustment related to the Disposal

2.1 Financial information of the Advanced Computing business

These adjustments reflect:

- in the unaudited Pro forma consolidated financial position, the removal of assets and liabilities that have been presented as *held for sale* in the consolidated statement of financial position of Atos SE as of December 31, 2025;
- in the unaudited Pro forma consolidated income statement, the removal of the Advanced Computing business' income statement for the year ended December 31, 2025.

The Advanced Computing business' income statement for the year ended December 31, 2025 has been derived from the Group's accounting system and comprises income and expenses incurred and directly attributable to the business being disposed (i.e., excluding any allocation of general corporate overhead costs incurred by the Group on behalf of the Advanced Computing business), after elimination of all intercompany transactions between the Advanced Computing business and the rest of Atos Group.

For entities conducting exclusively Advanced Computing business, the income statement for the year ended December 31, 2025 includes all income and expenses of the entities, after elimination of all intercompany transaction between these entities and the rest of Atos Group. Current and deferred tax income and expenses included in the unaudited pro forma consolidated income statement correspond to the actual tax charges incurred by these entities.

For entities not conducting exclusively Advanced Computing business, income and expenses attributable to the Advanced Computing business have been reflected only when they were directly attributable to the Advanced Computing business on a direct-only identification basis. Deferred tax income and expenses have been calculated based on the proportion of deferred tax assets and deferred tax liabilities transferred. The current tax income and expenses attributable to the Advanced Computing business have been determined by recalculating a standalone taxable income specific to the disposed perimeter.

2.2 Reintegration of the transactions with Advanced Computing business

As the historical accounts of Atos SE and the revenues and expenses of Advanced Computing business presented in columns *Note 1* and *Note 2.1*, respectively, eliminate all intercompany transactions, this column reflects expenses incurred for time spent by Advanced Computing business' employees on Atos Group projects and other outsourced services and income related to time spent by Atos employees on Advanced Computing business projects and other outsourced services. During the year ended December 31, 2025, the Group incurred:

- €-27 million of operating expenses related to time spent by Advanced Computing business' employees on the Group projects;
- €-5 million of operating expenses related to outsourced serviced (Mainly hardware acquisitions) provided by the Advanced Computing business;
- recorded €39 million of income related to time spent by the Group's employees on Advanced Computing business projects;
- recorded €1 million of income related to outsourced serviced (Mainly maintenance) provided to the Advanced Computing business.

A 5.8% tax rate has been applied to the adjustments, based on the tax rates in force in the various countries of residence of the entities concerned and whether or not the entity is a taxpayer.

Additionally, in connection with the Disposal, Atos SE and the Buyer will enter into Transition Service Agreements whereby Atos SE will provide certain post-closing services on a transitional basis (mainly IT security, human resources, finance, quality and manufacturing & supply chain functions). The impacts of these agreements have not been reflected in the Unaudited Pro forma Financial Information, as the terms of such agreements have not yet been finalized.

Note 3 Transaction Accounting Adjustments

3.1 Elimination of non-recurring costs directly attributable to the Disposal

For the year ended December 31, 2025, the pre-tax loss on disposal for the Advanced Computing Business amounted to €-189 million (including €-54 million of transaction costs) and has been recognized in *other operating income*

and expenses. This expense has been eliminated in the pro forma consolidated income statement, as it relates specifically to the Disposal.

3.2 Estimated consideration

This adjustment reflects the expected cash consideration received from the Disposal, adjusted for estimated transaction costs and other items pursuant to the terms of the transaction. The final cash amount will be determined subsequent to closing of the transaction.

(in € million)

Purchase price ¹	344
Transaction costs due at close	-54
Estimated net working capital adjustments	30
Estimated net financial debt at close	-318
Settlement of intercompany balances	346
Other elements ²	-91
TOTAL ESTIMATED CONSIDERATION	257

1. The purchase price includes €44 million corresponding to the estimated earn-out 2025 expected to be received upon closing of the transaction.

2. Other elements include other price adjustments as specified in the SPA.

Pursuant to the SPA, a second earn-out, up to a maximum of €60 million is contemplated based on the achievement of performance targets for fiscal year 2026. This second earn-out has not been taken into account in the estimated consideration.

3.4.5 Additional information

Bridge from Consolidated to Pro Forma Operating Margin before Depreciation and Amortization (OMDA) for the year ended December 31, 2025.

OMDA is calculated as follows:

Operating Margin:

- less – Depreciation of fixed assets;
- less – Depreciation of right of use;

- less – Net book value of assets sold/written off;
- less – Net charge (release) of provisions (composed of net charge of provisions for current assets and net charge of provisions for contingencies and losses); and
- Less – Net charge (release) of provisions for pensions.

(in € million)

Atos Group OMDA	883
Disposal of Advanced Computing business	-241
ATOS GROUP PRO FORMA OMDA	642

3 Business Performance & Financial Review

Unaudited Pro forma Financial Information

The following table sets forth the bridge from Operating Margin to the Operating Margin before Depreciation and Amortization for Atos Group for the year ended December 31, 2025:

(in € million)

Atos Group Operating Margin	351
Depreciation of fixed assets	251
Depreciation of right of use	193
Net book value of assets sold/written off*	140
Net change (release) of pension provisions	-81
Net change (release) of provisions	28
ATOS GROUP OMDA	883

* of which €128 million related to the net book value of Exascale supercomputer.

The following table sets forth the bridge from Operating Margin to the Operating Margin before Depreciation and Amortization for the Advanced Computing business for the year ended December 31, 2025:

(in € million)

Advanced Computing business Operating Margin contribution¹	27
Depreciation of fixed assets	74
Depreciation of right of use ²	10
Net book value of assets sold/written off ³	129
Net change (release) of pension provisions	-7
Net change (release) of provisions	7
Advanced Computing business OMDA contribution	241

1. Advanced Computing business Operating Margin contribution comprises the Operating Margin of the Advanced Computing business as described in Note 2.1 for €35 million, after deduction of the Group transactions with Advanced Computing business as described in Note 2.2 for €8 million.
2. For information, lease payments for Advanced Computing business amounted to €-19 million for the financial year ended December 31, 2025.
3. Of which €128 million related to the net book value of Exascale supercomputer.

3.5 Statutory auditors' report on the Pro Forma Financial Information

This is a free translation into English of the auditors' report issued in the French language and is provided solely for the convenience of English-speaking readers.

This report should be read in conjunction with, and is construed in accordance with, French law and professional standards applicable in France.

To the Chief Executive Officer of Atos SE,

In our capacity as statutory auditors of your company and in accordance with Regulation (EU) 2017/1129 supplemented by the Commission Delegated Regulation (EU) 2019/980, we hereby report to you on the pro forma financial information of Atos SE (the "Company") for the year ended December 31, 2025 set out in section 3.4 of the universal registration document (document d'enregistrement universel), (the "Pro Forma Financial Information").

The Pro Forma Financial Information has been prepared for the sole purpose of illustrating the impact that the disposal by Atos SE (the "Disposal") of the High-Performance Computing (HPC) & Quantum and Business Computing & Artificial Intelligence divisions excluding Vision AI activities comprising mainly the Ipsotek subsidiary acquired in 2021 (together, the "Advanced Computing business") might have had on the consolidated statement of financial position at December 31, 2025 and the consolidated income statement of the Company the year ended December 31, 2025 had it taken place with effect from December 31, 2025 for the pro forma consolidated statement of financial position and on January 1, 2025 for the pro forma consolidated income statement. By its very nature, this information is based on a hypothetical situation and does not represent the financial position or performance that would have been reported, had the operation or event taken place at an earlier date than the actual or contemplated date.

It is your responsibility to prepare the Pro Forma Financial Information in accordance with the provisions of Regulation (EU) 2017/1129 and ESMA's guidelines on pro forma financial information.

It is our responsibility to express a conclusion, based on our work, in accordance with Annex 20, section 3 of Commission Delegated Regulation (EU) 2019/980, as to the proper compilation of the Pro Forma Financial Information on the basis stated.

We performed those procedures that we deemed necessary in accordance with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagement. These procedures, which did not include an audit or a review of the financial information used as a basis to prepare the Pro Forma Financial Information, mainly consisted in ensuring that the information used to prepare the Pro Forma Financial Information was consistent with the underlying financial information, as described in the notes to the Pro Forma Financial Information, reviewing the evidence supporting the pro forma adjustments and conducting interviews with the management of the Company to obtain the information and explanations that we deemed necessary.

In our opinion:

- the Pro Forma Financial Information has been properly compiled on the basis stated;
- that basis is consistent with the accounting policies of the Company.

This report has been issued solely for the purposes of

- the filing of the universal registration document with the French financial markets authority (Autorité des marchés financiers or "AMF");
- the admission to trading on a regulated market, and/or a public offer, of securities of the Company in France and in other EU member states in which the prospectus approved by the AMF is notified,

and cannot be used for any other purpose.

Levallois-Perret and Neuilly-sur-Seine, March 10, 2026

The statutory auditors

French original signed by

Forvis Mazars SA

Simon Beillevaire Bruno Pouget

Grant Thornton

French member of Grant Thornton International

Samuel Clochard



Corporate Governance

4

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4.1 Legal Information

4.1.1 Corporate Form

The company was transformed into a European public limited liability company ("Societas Europaea" (European Company) or "SE") in 2012. It is governed by the applicable European and French legal provisions on "European companies", and to the extent they are not contrary to such specific provisions, French legal provisions applicable to "*sociétés anonymes*", as well as by the Articles of Association.

4.1.2 Corporate Purpose and Other Information

- Corporate purpose: under article 2 of the Articles of Association, the company's purpose in France and elsewhere is as follows:
 - the processing of information, systems engineering, studies, IT advice and assistance,
 - the research into, study, realization and sale of products or services which help in promoting or developing the automation and broadcasting of information and notably: the design, application and implementation of software, computer, online and office automation systems,
 - it can also operate, either by itself or using any other method, without any exception, or create any company, make all contributions to existing companies, merge or create alliances therewith, subscribe to, purchase or resell all shares and ownership rights, take all interests in a partnership and grant all loans, credits and advances,
 - and more generally, any commercial, industrial, real-estate, movable property or financial transactions, either directly or indirectly related to one of the above-mentioned purposes;
- *Raison d'être*: article 2 of the Articles of Association also provides, since April 30, 2019, that the company's purpose is to help design the future of the information space. Its expertise and services support the development of knowledge, education and research in a multicultural approach and contribute to the development of scientific and technological excellence. Across the world, the Group enables its customers and employees and members of societies at large to live, work and develop sustainably in a safe and secure information space;
- company name: "Atos SE" (article 3 of the Articles of Association);
- issuer's applicable law: French;
- registered office and principal place of business: under article 4 of the Articles of Association, the registered office of Atos SE is located at River Ouest, 80 quai Voltaire – 95870 Bezons, France – +33 1 73 26 00 00;
- registered in the Pontoise Trade Registry under Siren number 323 623 603 and with business identification code (APE code) 7010Z;
- LEI (Legal Entity Identifier): 5493001EZOOA66PTBR68;
- date of incorporation and term: the company was incorporated in 1982 for a period of 99 years, *i.e.*, up to March 2, 2081;
- website: atosgroup.com¹

As part of its normal activities, Atos operates and services a number of critical transport, power, health, telecom and IT infrastructures, notably for public agencies or administrations. It also operates in several sensitive domains, including defence, space, cryptography, AI, cybersecurity, high-performance computing and quantum technologies, covering both operational work and research and development activities. These activities may be subject to foreign investment control regimes, both in France (under articles L. 151-3 *et seq.* of the French monetary and financial code) and in a substantial number of foreign countries where the Group is present. Under these regimes, certain sales or acquisitions of assets or stakes above certain thresholds in the share capital of Atos or its subsidiaries may be subject to notification or authorization with the competent authorities, even if there is no change of control.

4.1.3 Provisions of the Articles of Association

4.1.3.1 Governance and Related-Party Agreements

Members of the board of directors

The board of directors is composed of a minimum of seven members and a maximum of eighteen members who are appointed by the ordinary general meeting, without prejudice to the provisions of the board's internal rules. The board of directors is renewed annually in such a way as to allow a rotation of one-third of the members of the board of

directors. The term of office of the directors is three years. The number of members of the board of directors over the age of 70 must not be higher than one-third of the total serving members. The board of directors comprises up to two employee directors. It may also comprise a director representing the employee shareholders (articles 13, 14, 15, and 16 of the Articles of Association).

1) The information included on the Group's website is not part of this Universal Registration Document.

Chairman

The board of directors shall elect a chairman from among its members, who shall be a natural person, and, if the board of directors deems it appropriate, one or more vice-chairmen (article 19 of the Articles of Association). The missions of the chairman are outlined in section 4.2.2 "Management Mode" below.

Chief executive officer

At the discretion of the board of directors, the general management is handled either by the chairman or by an individual appointed by the board of directors who has the title of chief executive officer. The chief executive officer has the broadest powers to act in all circumstances in the name of the company. He exercises these powers within the limits of the company's purpose and what the law, the Articles of Association and the board's internal rules expressly assign to the general meetings of shareholders or the board of directors. The chief executive officer represents the company in its relationship with third parties (article 23 of the Articles of Association).

Deputy chief executive officer

Upon proposal of the chief executive officer, the board of directors can appoint up to three individuals with the title of deputy chief executive officer to assist the chief executive officer. In agreement with the chief executive officer, the board of directors determines the extent and the duration of the powers granted to him or her. The deputy chief executive officer(s) have the same powers as the chief executive officer with respect to third parties (article 24 of the Articles of Association).

Notices to attend board meetings and board of directors' decisions

Pursuant to article 18 of the Articles of Association, the board of directors is convened as often as the company's interests demand and at least every three months, without prejudice to the provisions of the board's internal rules. Notice of board meetings is sent to directors by the chairman. If no board meeting has been called for over two months, at least one third of the directors may request that the chairman convenes a meeting with a determined agenda. The chief executive officer may also request that the chairman convenes a meeting with a determined agenda. Decisions are made with a majority of the members present or represented, without prejudice to the provisions of the board's internal rules. In the event of a tie, the chairman has a casting vote.

The board of directors' decisions may also be made through written consultation, including electronic means, in accordance with applicable legal and regulatory provisions as well as the board's internal rules. This consultation is initiated by the chair, who sends the proposed resolutions and necessary documents to the

directors. The directors then have a specified period to respond and cast their vote in writing. Any director may object to this procedure within three business days, in which case a physical meeting will be convened. If no response is received within the allotted time, the director is deemed not to participate in the deliberation. The quorum and majority rules remain the same as those applicable in meetings, and decisions made in writing are recorded in an official minutes document.

Powers of the board of directors

Pursuant to article 17 of the Articles of Association, the board of directors determines the orientations of the company's business and monitors their implementation. Subject to powers expressly assigned to general meetings and within the limits of the company's purpose, it handles all matters involving the proper operation of the company and settles matters through its deliberations. The board of directors sets the limitations on the chief executive officer's powers, where required, in its internal rules, by indicating the decisions that require prior authorization of the board of directors.

Related-party agreements

Any agreement entered into (directly, indirectly or through an intermediary) between the company and its chief executive officer, one of its deputy chief executive officers, any of its directors or one of its shareholders holding more than 10% of the voting rights or, if it is a company shareholder, the company that controls it in the meaning of article L. 233-3 of the French commercial code, must receive the prior authorization of the board of directors. Agreements between the company and another company are also subject to prior authorization when the chief executive officer, a deputy chief executive officer, or a director of the company is an owner, an indefinitely responsible partner, a manager, a director, a member of the supervisory board, or otherwise a senior manager of that other company.

Such prior approval does not apply to agreements covering standard operations that are concluded under normal conditions nor to those entered into by two companies where one of them holds, directly or indirectly, the entire share capital of the other, after deducting, if applicable, the minimum number of shares required to meet the requirements of article 1832 of the civil code or articles L. 22-10-2 and L. 226-1 of the French commercial code.

Directors' compensation

Members of the board of directors may receive a fixed annual amount, the total of which is determined by the general meeting and allocated by the board of directors in accordance with the conditions set out in article L. 22-10-8 of the French commercial code.

4.1.3.2 Rights, Privileges and Restrictions Attached to Shares

Voting rights

Pursuant to article 33 of the Articles of Association, each share carries one voting right. There is no share with double voting rights.

Participation in general meetings

Pursuant to article 28 of the Articles of Association, all shareholders may participate in general meetings either in person or by proxy. All shareholders may be represented by their spouses, by another shareholder, or by partners with whom a civil solidarity pact ("PACS") has been concluded. They may also be represented by any other natural person or legal entity of their choice. The proxy must show evidence of this delegation. The right of shareholders to participate in general meetings is subject

to the registration of the shares in the name of the shareholder or the financial intermediary registered on its behalf on the second working day preceding the meeting at 00:00 (Paris time). Such financial intermediaries shall deliver to holders of bearer shares a shareholding certificate enabling them to participate in the general meeting. The shareholders, upon decision of the company's board of directors, may take part in general meetings through video conference or by telecommunication means, including the internet. article 28 of the Articles of Association provides for the terms and conditions of shareholders' participation in general meetings, in particular, by means of an electronic voting form made available on the company's website.

Identifiable bearer shares

Pursuant to article 9, paragraph 3 of the Articles of Association, the company may proceed to the identification of holders of bearer shares at any time.

Changes to shareholders' rights

Any amendment to the Articles of Association, which set out the rights attached to the shares, must be approved by a two-thirds majority at an extraordinary general meeting. A unanimous shareholder vote is required to increase the liabilities of shareholders.

Calling and general conduct of ordinary general meetings and extraordinary general meetings

Pursuant to articles 34 and 35 of the Articles of Association, general meetings are considered to be "extraordinary" when the decisions relate to a change in the Articles of Association or the company's nationality, or where required by law and "ordinary" in all other cases. General meetings are convened and conducted in accordance with French and European law.

The ordinary general meeting cannot validly deliberate upon first convening notice unless the shareholders present, represented, or voting by mail have at least one-fifth of the shares with voting rights; upon second convening notice, no quorum is required. The ordinary general meeting rules by the majority of expressed votes.

The extraordinary general meeting cannot validly deliberate unless the shareholders present, represented or voting by mail have at least (i) upon first convening notice, one quarter of the shares with voting rights, and (ii) upon second convening notice, one fifth of the shares with voting rights. Failing this latter quorum, the second general meeting can be deferred to a date up to two months after the one on which it had been scheduled. The extraordinary general meeting is ruled by a majority of two-thirds of the expressed votes.

Disclosure of threshold crossing

In addition to the thresholds defined by applicable laws and regulations, pursuant to article 10 of the Articles of Association, any individual or legal entity, acting alone or in concert, who acquires, directly or indirectly, taking into account assimilated securities within the meaning of article L. 233-9 of the French commercial code, a fraction of the share capital equal to or higher than 2% or, following a shareholding of 2%, any multiple of 1%, is required to inform the company, by registered letter with return receipt requested, within 5 trading days from the date on which one of these thresholds is crossed, of the total number of shares, voting rights or securities giving access to the share capital or voting rights of the company held by them. Failure to comply with the above requirements results in rescission of the voting rights attached to those shares relating to the unreported fraction at all general meetings held during a two-year period following the date of regularization filing of such notice. Application of this sanction is subject to a request, mentioned in the minutes of the general meeting, by one or more shareholders holding at least 5% of the company's share capital or voting rights. The same information obligation applies, under the same terms and conditions, each time the fraction of the share capital or voting rights of a shareholder decreases to less than one of the above-mentioned thresholds.

Control of the issuer

The company is not controlled within the meaning of article L. 233-3 of the French commercial code. No provision in the Articles of Association, nor in any charter or internal rules, may delay, postpone or prevent a takeover or a change of control of the company.

4.1.3.3 Financial Statements (articles 37, 38 and 39 of the Articles of Association)

Legal reserve

5% of the statutory net profit for each year, reduced by prior losses, if any, has to be allocated to the legal reserve fund before dividends may be paid with respect to that year. Funds must be allocated until the amount in the legal reserve is equal to 10% of the share capital, and shall be allocated again if, for any reason whatsoever, the legal reserve falls below that threshold.

Approval of dividends

Dividend payments are approved by the general meeting, in accordance with articles L. 232-12 to L. 232-18 of the

French commercial code. The general meeting may offer the shareholders, for all or part of the dividend available for distribution, an option for cash payments or payments in the form of new shares of the company under the terms and conditions set by law.

Distribution of company's assets

The general meeting may decide to distribute assets recorded on the company's balance sheet and, in particular, tradable securities by taking sums from the profits, retained earnings, reserves or additional paid-in capital.

4.2 Corporate governance

4.2.1 Frame of reference on Corporate Governance

4.2.1.1 Compliance with the AFEP-MEDEF code

French legislation and rules issued by the financial market regulatory authorities apply to the company's corporate governance.

The company refers to the Corporate Governance code of Listed Companies issued by the AFEP-MEDEF (available on the AFEP website, in the Governance section) and has decided to use the code as a reference in terms of corporate governance, and to monitor its implementation.

Governance issues are regularly addressed during board meetings. The board has indeed consistently expressed its willingness to take into account, and sometimes anticipate, recommendations on the improvement of corporate governance for listed companies whenever such recommendations are in line with the interests of the company and of its shareholders.

This includes the company's innovative practice of consulting its shareholders on the medium-term orientations (at the general meeting on October 27, 2020)

and the consultative vote on the company's ambitious decarbonization strategy at the 2021 annual general meeting. Also, Atos was the first CAC 40 company to enshrine its *raison d'être* in its Articles of Association on April 30, 2019, thereby anticipating the entry into force of the PACTE law of May 22, 2019. Moreover, the company complies with the new recommendations set out in the revised version of the AFEP-MEDEF code published in December 2022, which aims to place CSR strategy, including climate change, at the heart of the missions of any board of directors.

The company's governance practices are fully compliant with the AFEP-MEDEF code, in its applicable version dated December 2022, with the exception of the following recommendation of the AFEP-MEDEF code, which is not strictly followed under the compensation policy applicable to the chairman and chief executive officer in respect of the 2025 financial year, and for which explanations are given in the table below.

Recommendation
of the AFEP-MEDEF code

Article 26.3.3 (Long-term compensation of executive officers), paragraph 6

Explanations

"These plans, the award of which must be proportionate to the annual fixed and variable compensation components, must provide for demanding performance conditions to be fulfilled over a period of several consecutive years. These conditions may be performance conditions that are internal to the company or relative conditions, that is to say linked to the performances of other corporations, a reference sector, etc. If chosen as a criterion, the stock exchange price may be assessed on a relative basis (comparison with similar companies or indexes). Whenever possible and relevant, these internal and relative performance conditions should be combined."

As part of the compensation policy applicable to the chairman and chief executive officer in respect of the 2025 financial year, approved by the annual general meeting of January 31, 2025, the board of directors has decided, on the recommendation of the remuneration committee, on the principle of a long-term compensation in the form of a free allocation of performance shares of the company, with the number of shares definitively vested depending on the evolution in the share price over a four-year period ending on December 31, 2028 (see paragraph 4.3.1.3).

Given the Group's particular situation and its financial restructuring, the board of directors considered that this single performance condition, assessed over a four-year period, combined with an obligation to retain the shares resulting from the free share allocation until December 31, 2030, was demanding and relevant to the Group's strategy and challenges, by enabling the chairman and chief executive officer to be associated with long-term performance, to be rewarded in the event of a positive evolution in the Atos SE share price, and by guaranteeing alignment with the company's corporate interest and the interests of shareholders.

Recommendation of the AFEP-MEDEF code

Article 26.3.3 (Long-term compensation of executive officers), paragraph 6

Explanations
This performance criterion linked to the annualized growth in the share price was considered particularly relevant and appropriate to the company's situation, in particular for the following reasons: - allowing a correlation between shareholder gain and that of the beneficiary of performance shares: Atos SE's development strategy must, in the medium to long term, result in value creation for shareholders. The acquisition of shares must therefore be directly proportional to the growth in the share price, and therefore to the shareholder's gain, as this performance criterion is the most appropriate for sharing the creation of value; - giving real consideration to the company's long-term performance: performance is measured over a four-year period. The number of shares received by the chairman and chief executive officer thus reflects the gains that would have been made over a medium to long-term horizon by a shareholder who invested as part of the capital increase with maintenance of pre-emptive subscription rights carried out in the context of the company's financial restructuring. This performance measurement period also makes it possible to factor in stock market volatility, and is intended to encourage sustainable performance by avoiding excessive and short-termist risk-taking; - ensuring transparency and simplicity: with a performance criterion linked to the annualized share price growth, performance can be measured in real time (insofar as it involves calculating annualized share price growth between two periods). The board of directors therefore considered, on the recommendation of the remuneration committee, that this compensation was appropriate and proportionate in the Group's challenging context, subject to a demanding performance condition, a condition of continued presence to be met at each vesting date and an extended holding period, capable of satisfying the objectives set out in the AFEP-MEDEF code, namely to enable real consideration to be given to the company's long-term performance, to guarantee the long-term commitment of senior executives, and to promote the alignment of their interests with those of the company and its shareholders.

4.2.1.2 Main terms of the Governance Term Sheet in the context of the financial restructuring

The accelerated safeguard plan as voted on September 27, 2024 by the classes of affected parties and approved by the Nanterre Commercial Court on October 24, 2024 (the "**Accelerated Safeguard Plan**") sets out the principles of governance following completion of the financial restructuring, which were set out in a governance term sheet dated July 14, 2024 (the "**Governance Term Sheet**"), attached to the lock-up agreement and the Accelerated Safeguard Plan.

The internal rules of the board were duly amended by the board of directors at its meeting on January 30, 2025 to reflect the terms of the Governance Term Sheet, the main terms of which are described below.

General principles

- The Accelerated Safeguard Plan specifies that this plan will not impact the corporate form of Atos SE, which will remain a European company whose shares are admitted to trading on the regulated market Euronext Paris (compartment A - ISIN: FR001400X2S4 (after the reverse stock split of the company's shares on April 24, 2025)).

- The company's registered office will be maintained in France.
- The company will continue to refer to the French AFEP-MEDEF code of corporate governance for listed companies.
- The company will remain non-controlled within the meaning of Article L.233-3 of the French commercial code following the transactions provided for in the Accelerated Safeguard Plan.

Composition and operation of management bodies

- The company will be represented by its chief executive officer, under the supervision of the board of directors.
- Following the operations provided for in the Accelerated Safeguard Plan, the board of directors will comprise eight members, in addition to the employee representatives who would be appointed in accordance with law.
- Most board members (at least five) will be independent directors. Following the operations provided for in the Accelerated Safeguard Plan, creditors will not be represented on the board of directors.

- The company's chief executive officer may be appointed chairman of the board of directors by decision of the board of directors. In this case, a lead director will also be appointed from among the independent directors.
- If the chief executive officer does not act as chairman of the board of directors, the chairman of the board of directors will be appointed from among the independent directors.
- The board of directors will be made up of directors of each gender, in accordance with law.
- Directors must meet customary professional standards, which will be assessed by the nomination and governance committee.
- Directors shall act, in all circumstances, in accordance with their duties and obligations (as set out in the board internal rules), in particular: their duty to act in the company's best interests and their duty of collegiality, objectivity, loyalty, assiduity, professionalism and confidentiality. Any director in a situation of conflict of interest concerning a decision must (i) inform the board of directors of this situation of conflict of interest; (ii) refrain from participating in discussions relating to this decision (unless his/her opinion is specifically sought) and (iii) be deprived of the right to vote on the decision concerned.
- The board of directors will meet at least (i) once a month for the first 24 months following the date of completion of the financial restructuring (i.e., December 18, 2024), then (ii) once every two months for the following 12 months, and (iii) once every quarter thereafter.

4.2.2 Management Structure

4.2.2.1 Governance Structure

The company's governance structure was converted to a board of directors system in 2009. The offices of chairman of the board of directors and chief executive officer were separated on October 31, 2019.

Combination of roles from July 23, 2024 until October 14, 2024 for a transitional period

Following the opening of the accelerated safeguard proceedings, which marked the completion of an important step in Atos Group' financial restructuring process and the start of a new era of recovery and development, the board of directors, at its meeting on July 23, 2024, upon the recommendation of the nomination and governance committee, had decided to combine the roles of chairman and chief executive officer. Jean-Pierre Mustier, previously chairman of the board, was appointed as chairman and chief executive officer, replacing Paul Saleh, whose mandate ended following his resignation. This appointment was made to ensure the oversight and proper execution of the accelerated safeguard plan, which is essential for the Group's recovery.

Board committees

- The board's four current committees will be maintained:
 - the audit committee (including at least two-thirds independent directors and chaired by an independent director);
 - the nomination and governance committee (including an employee representative and a majority of independent directors, excluding the chairman of the board, and chaired by an independent director);
 - the remuneration committee (including an employee representative and a majority of independent directors, and chaired by an independent director);
 - the CSR committee (chaired by an independent director).

Reserved matters for the board of directors

- Important and strategic corporate decisions will be considered as reserved matters, and will be taken by simple majority or two-thirds majority vote (see "Limitations on the powers of the chief executive officer" in section 4.2.2.3 below).
- The chairman of the board of directors must ensure that the board is kept informed regularly and sufficiently in advance to enable it to make an informed decision.

Separation of offices of chairman and chief executive officer from October 14, 2024 to January 31, 2025

During this transitional period, the nomination and governance committee, chaired by the acting lead independent director, actively worked on Jean-Pierre Mustier's succession plan, with the assistance of a renowned international executive search firm and in consultation with certain of the company's creditors.

At the conclusion of this selection process, the board of directors, at its meeting on October 14, 2024, unanimously approved, upon the recommendation of the nomination and governance committee, the appointment of Philippe Salle as chairman of the board with immediate effect, and his appointment as chairman and chief executive officer effective February 1, 2025. At the general meeting held on January 31, 2025, the ratification of Philippe Salle's appointment as director was approved by 94.18% of the votes cast.

With extensive experience as a corporate executive, including in listed companies, Philippe Salle brings valuable skills and perspectives to the board and to the leadership of the Group, supporting the implementation of the business plan and the Group's restructuring.

From October 14, 2024 until January 31, 2025, Jean-Pierre Mustier served as chief executive officer of the company, and remained a member of the board of directors, ensuring an orderly, constructive and effective transition. In particular, he was responsible for monitoring and ensuring the proper implementation of the accelerated safeguard plan, which is essential for the Group's rescue.

Combination of roles from February 1, 2025

The board of directors, on the recommendation of the nomination and governance committee, considered that a unified governance structure, to be implemented after a transition period, was the most appropriate given the specific characteristics of the Atos Group in the current context.

This pragmatic approach, taking into account the challenges ahead, aims to ensure clear, stable, and embodied management of the Group, while optimally aligning the strategic objectives validated by the board of directors with their effective implementation within the organization. The chairman and chief executive officer will drive a new dynamic, conducive to the Group's recovery and the responsiveness of teams, directors, and shareholders, while ensuring the necessary stability for all stakeholders.

Balance of powers

In line with best governance practices, this management structure is associated with strong measures to balance powers:

- the board of directors is composed of 87.5% of independent directors¹ and comprises one employee director;
- the board has formed four permanent internal committees, all chaired by an independent director and composed of at least a majority of independent members;
- the lead independent director, whose role has been assumed by Laurent Collet-Billon since June 13, 2025, is responsible for ensuring that the board of directors applies the best standards of corporate governance, and that shareholders' concerns in this area are duly taken into account. His prerogatives and resources were strengthened by the board of directors on January 30, 2025 (see paragraph "Missions of the lead independent director" in section 4.2.2.4 below). In particular, the appointment of a lead independent director is now mandatory when the roles of chairman and chief executive officer are combined;
- the internal rules of the board of directors set forth the board's reserved matters which require the board's prior authorization (see paragraph "Limitations on the powers of the chief executive officer" in section 4.2.2.3 below); and
- at least once a year, directors hold meetings without the presence of executive corporate officers and senior management, during which they discuss the company's affairs and address any relevant matters (see the section "Executive Sessions" in section 4.2.4.2 below).

4.2.2.2 Chair and vice chair of the board of directors

Missions of the chairman of the board

The statutory missions of the chairman of Atos SE's board of directors (as per the company's Articles of Association and the board internal rules) are as follows:

- the chairman organizes and directs the work of the board;
- the chairman convenes the board meetings, determines the agenda and chairs the meetings;
- the chairman oversees the proper functioning of the company's bodies and makes sure, in particular, that the directors are able to carry out their assignments;
- the chairman presides over general meetings of shareholders and reports on the board's work to the annual general meeting.

Upon the recommendations of an ad hoc committee composed of four independent directors, the board of directors decided in 2020 to entrust the chairman of the board with the following additional missions, as reflected in the board internal rules:

- consulting or being consulted and holding discussions with the chief executive officer or the general

management on certain significant and strategic events for the company;

- representing the company in its high-level relations with the public authorities and the company's strategic stakeholders, in consultation with the chief executive officer;
- participating in certain internal meetings with the company's managers and teams and, as the case may be, as well as in certain board committees;
- maintaining the quality of relations with the shareholders, in conjunction with the lead independent director;
- participating in the recruitment process for new directors and in the development of the succession plan, in conjunction with the chair of the nomination and governance committee and the lead independent director;
- ensuring the balance of the board (in addition to its proper functioning);
- arbitrating potential conflicts of interest, in conjunction with the lead independent director.

¹) In accordance with the rules set by the AFEP-MEDEF code, the director representing the employee is not taken into account to determine the ratio of independent directors.

Missions of the vice chair of the board

In accordance with the board of directors' internal rules, the vice chair assists the chairman of the board in carrying out his duties, notably with respect to the proper functioning of the company's governance bodies. In the

event of the chairman's absence, the vice chair may convene board meetings and set the agenda items.

In addition, should the chairman be absent, the board meeting and general meetings shall be chaired by the vice chair.

4.2.2.3 Executive management

Since February 1, 2025, Philippe Salle has served as chairman and chief executive officer of the company. In accordance with Article 23 of the company's Articles of Association, the chairman and chief executive officer is vested with the broadest powers to act on behalf of the company in all circumstances. He exercises these powers within the limits of the corporate purpose and subject to those powers expressly reserved by law and the Articles of Association for the Shareholders' Meetings and the board of directors. He represents the company in its dealings with third parties.

Biography of the chairman and chief executive officer

The biography of the chairman and chief executive officer is provided in section 4.2.3.1 of this Universal Registration Document.

Limitations on the powers of the chairman and chief executive officer

The board of directors has defined, in its internal rules as revised at the meeting of January 30, 2025, the reserved matters requiring the prior authorization of the board, either by a simple majority or by a two-thirds majority:

Board of directors' reserved matters voted by simple majority

- Approval of the business plan or its modification.
- Approval of the annual budget and any material deviation thereof.
- Capital expenditures and investments not approved in the annual budget in excess of €50 million.
- Any acquisition (whether by one transaction or by a series of related transactions) of the whole or a substantial or material part of the business, undertaking or assets of any other person, in excess of €100 million of enterprise value.
- Any disposal (whether by one transaction or by a series of related transactions) of a business or entity not included in the annual budget and for a total amount (including all liabilities and other off balance sheet commitments) in excess of €20 million of enterprise value.
- The entering into any joint venture agreement, partnership or agreement or arrangement for the sharing of profits or assets, with committed financing or having a value in excess of €50 million.
- Any material diversification of the business unrelated to the business activities previously carried on.
- Approval of the Group financing policy, including incurring any financing, borrowing (including

refinancing of any existing borrowings) or entering into any factoring, invoice discounting or similar arrangements, guarantee, pledge, security interest or equivalent transactions (or modifying the key terms thereof) in an amount in excess of €100 million.

- Any decision to buy back or redeem shares or other equity instruments (with the exception of share buybacks carried out under liquidity agreements authorized in advance by the board).
- Any equity issuances (other than intra-group) or other variations in the issued share capital of any group company or creation of any options or other rights to subscribe for or convert into shares in such company.
- Approval of the company's financial statements and consolidated financial statements.
- The appointment or dismissal of the statutory auditors.
- Any proposal to the Shareholders' meeting, including allocation of profit.
- Any dissolution, winding-up or liquidation of any company's subsidiary (other than a Material Subsidiary).
- Hiring and dismissal of the company's chief executive officer, as well as any person with a gross annual remuneration in excess of €800,000.
- Any change to the terms of employment/corporate mandate of the company's chief executive officer and the company's chief financial officer as well as any person with a gross annual remuneration in excess of €800,000.
- Any equity profit-sharing or incentive plan.
- Any non-equity profit-sharing or incentive plan exceeding €500,000 per employee.
- Any related party agreement, including any action, waiver of rights, amendment of agreement in relation to which any board member, shareholder above 10% or member of top management may be deemed to have an interest in.
- The initiation, engaging in, settlement or taking any material decision by a group company in relation to any litigation or arbitral proceedings where the amount at stake for the group is in excess of €20 million or which would be likely to involve criminal liability for any party thereto.
- Entering into any foreign exchange contracts, interest rate swaps or other derivative instruments: (a) other than in the ordinary course of business, and (b) where the exposure to the Group could potentially exceed €100 million.
- Disposal of any material group-owned intellectual property.

- Making material changes to the accounting procedures, practices, policies or principles by reference to which its accounts are prepared or the basis of their application or its accounting reference date (save as may be necessary to comply with changes in statements of standard accounting practice).
- Delegating any authority of the board to a committee, appointing any member to such committee or making any material amendments to the terms of reference and/or rules of procedure of any such committee.
- Declaring, making or paying a dividend or other distribution (whether in cash, stock or in kind) other than to another group company in the ordinary and usual course of business.
- The entry by any group company into any contract or arrangement which is outside normal course of trading of the company.
- The making of any submission or any business plan to any person with a view to attracting additional financing or refinancing existing debt.
- Making of any non-arm's length transactions (including charitable and political donations).
- Entering into any agreement or arrangement (whether in writing or otherwise) to do any of the foregoing or to allow or permit any of the foregoing.

Board of directors' reserved matters voted by a two-thirds majority

- Any merger, demerger, amalgamation, reconstruction contribution in kind or equivalent transaction.
- Entering into any formal negotiations with a third party with respect to the sale of the group or any material part thereof.
- Any material alteration (including cessation) to the general nature or strategy of the business, any business line or activity of any group company (including intra-group).
- Any dissolution, winding-up or liquidation of any Material Subsidiary or any group reorganization.
- The entry into, amendment or termination by any group company of any contract that is in excess of €500 million.
- The entering into any joint venture agreement with committed financing in excess of €100 million.
- Any decision to initiate a procedure with a view to the admission of securities issued by a company's subsidiaries to a financial market and/or change of listing of the company, including delisting of the company.
- A proposal to the company's shareholders of changes to the by-laws.
- Any transaction or action that requires a prior approval from the creditors under the financing documentation.
- Modification of the internal rules of the board; and.
- Entering into any agreement or arrangement (whether in writing or otherwise) to do any of the foregoing or to allow or permit any of the foregoing.

Executive Corporate Officers' Succession Plan

At its meeting held on December 2, 2025, the nomination and governance committee recommended to the board of directors the adoption of a new succession plan, taking into account the governance changes that occurred during the year, the Group's current situation, and best governance practices. On its recommendation, the board of directors, at its meeting on December 17, 2025, reviewed and adopted said succession plan for the chairman and chief executive officer. The general principles are described below.

• Role of the nomination and governance committee

- The committee proactively reviews and makes recommendations regarding the succession plan for the chairman and chief executive officer, in accordance with the provisions of the board of directors' internal rules.
- To support this process, the committee reviews the Group's talent pool, identifying individuals capable of assuming executive responsibilities, particularly among the members of the Group executive committee.
- The committee ensures the strict confidentiality of the succession planning process and all related information.

• Schedule and Frequency of Reviews

- The committee reviews the succession plan annually to assess whether updates are necessary and to ensure that it remains current, aligned with best practices, and suited to the Group's key challenges and priorities.
- The succession plan is then presented by the committee to the board of directors, which is regularly informed of its progress and any updates, particularly during executive sessions.

• Involvement of the Executive Officer Concerned

- The committee ensures that the chairman and chief executive officer is appropriately involved in succession planning matters, while preserving the committee's independence and autonomy in conducting the process.
- The chair of the committee maintains regular dialogue with the chairman and chief executive officer regarding the framework for succession, desired profiles, and potential internal candidates, in light of the Group's strategic priorities and challenges.

• Dimensions of the Succession Plan

- Short-term plan. The succession plan includes a short-term component designed to enable a rapid and effective response to situations that may result in an unexpected (incapacity, resignation, death) or accelerated (poor performance, mismanagement) vacancy. This mechanism ensures business continuity pending the appointment of a permanent successor by the board of directors.
- Long-term plan. The succession plan also includes a long-term component intended to anticipate the end of the term of office or the retirement of the chairman and chief executive officer. This plan sets out the general principles applicable, including: (i) consideration of both internal and external candidates, in a spirit of openness, complementarity, and comparison; (ii) possible engagement of a renowned international executive search firm; (iii)

detailed assessment of potential successors based on their skills, experience, and ability to address the Group's strategic priorities and challenges, as well as the specific requirements of the role; and (iv) a broader reflection on the most appropriate leadership model for the Group.

Leadership Team

The chairman and chief executive officer has established:

- a **Group management board** that oversees the execution of the Group's strategy, ensures alignment with performance objectives, and embodies the

organization's values to stakeholders. It is composed of Philippe Salle, chairman and chief executive officer, and Jacques-François de Prest, Group chief financial officer; and

- a **Group executive committee**, which serves as the governing body responsible for defining and deploying the Group's strategy, ensuring coordination across functions, geographies, and business lines. As of December 31, 2025, it is composed of the chairman and chief executive officer and 18 senior executives.

For more information on the Leadership Team, please refer to section 9.2.2 of this Universal Registration Document.

4.2.2.4 Lead independent director

Missions of the lead independent director

As per the board internal rules, the lead independent director (the "**lead director**") is responsible for ensuring that the board of directors applies the highest standards of corporate governance, and that shareholders' corporate governance concerns are properly taken into account.

In view of the combined roles of chairman of the board and chief executive officer as of February 1, 2025, the board of directors, at its meeting on January 30, 2025, taking into account investor expectations and market recommendations and best practices, decided to strengthen both the powers and resources of the lead director. In addition, the internal rules now stipulate that the appointment of a lead director is mandatory when the chairman of the board of directors is responsible for the company's general management.

The lead director performs the duties and has the prerogatives mentioned below, it being specified that the elements in italics reflect the very significant strengthening of the lead director's duties and resources in the board of directors' internal rules applicable since January 30, 2025, compared to the internal rules applicable before that date.

The duties of the lead director are as follows:

- *prevent and manage conflicts of interest, by bringing to the attention of the board of directors any potential conflicts of interest he/she may have identified or been informed of;*
- conduct annual assessment of the work of the board and its committees, with the assistance of the nomination and governance committee;
- be available to meet with shareholders on items pertaining to governance and report to the board as appropriate. *He/she informs the board of any shareholder concerns relating to corporate governance that come to his/her attention;*
- convene the members of the board of directors in executive sessions, at least once a year, without the executive corporate officers being present, on a specific agenda determined by the board;
- chair the meetings;
- work with the board chair and the chair of the nomination and governance committee on succession planning for the chair and other directors;

- *maintain a regular dialogue with directors, in particular independent directors, to ensure that they have the means to perform their role satisfactorily and are provided with an adequate level of information; and*
- *more generally, ensure compliance with the board of directors' internal rules and with the principles/ recommendations of the AFEF-MEDEF code.*

In the performance of his or her duties, the lead director has the following resources at his/her disposal:

- *he or she may propose to the chairman the addition of items to the agenda of any board meeting, and may be consulted on the agenda and schedule of board meetings;*
- *he or she has access to all documents and information he or she deems necessary to carry out his or her mission;*
- *he or she is kept regularly informed of the company's activities. He or she may also meet the Group's operational managers, at his or her request and after informing the chairman and the chief executive officer;*
- *he or she may ask to attend meetings of committees of which he or she is not a member, with the agreement of the chair of the committee in question, who will inform the chairman of the board;*
- *he or she is assisted by the Secretary of the board of directors for administrative tasks.*

The lead director reports annually to the board of directors on his or her work and activities.

Report on the Activities of the lead director in 2025

Elizabeth Tinkham served as lead director from June 4, 2023, until June 13, 2025, the date of expiration of her term as director, which she chose not to renew. On June 13, 2025, upon the recommendation of the nomination and governance committee, the board of directors unanimously approved the appointment of Laurent Collet-Billon as the new lead director, in addition to his role as vice-chairman of the board of directors.

During financial year 2025, the lead director oversaw the evaluation of the work of the board and its committees, conducted in the second half of 2025 in the form of an external assessment carried out by a specialized independent consultant (see section 4.2.5). The lead director participated in interviews held with several independent consultants and reviewed the questionnaire used as the basis for the evaluation.

The lead director also worked with the members of the nomination and governance committee, which he chairs, on the succession plan for the chairman and chief executive officer (see section 4.2.2.3).

He chaired the executive sessions held without the presence of the executive corporate officers: (i) following meetings of the board of directors, notably to discuss the functioning of the corporate governance bodies and the board's evaluation, and (ii) during meetings of the board of directors, particularly to discuss matters relating to the remuneration and performance of the executive officers.

4.2.2.5 Communication with shareholders

In accordance with the AFEP-MEDEF code, the company has regular direct contacts with its shareholders and investors throughout the year to understand their expectations and take them into account.

In that context, the following measures favoring of a smooth shareholders' dialogue have been implemented:

- presentations established for financial reports, investor days or general meetings are posted on the website of the company;

The lead director also participates in shareholder engagement activities, including governance roadshows held in early 2026.

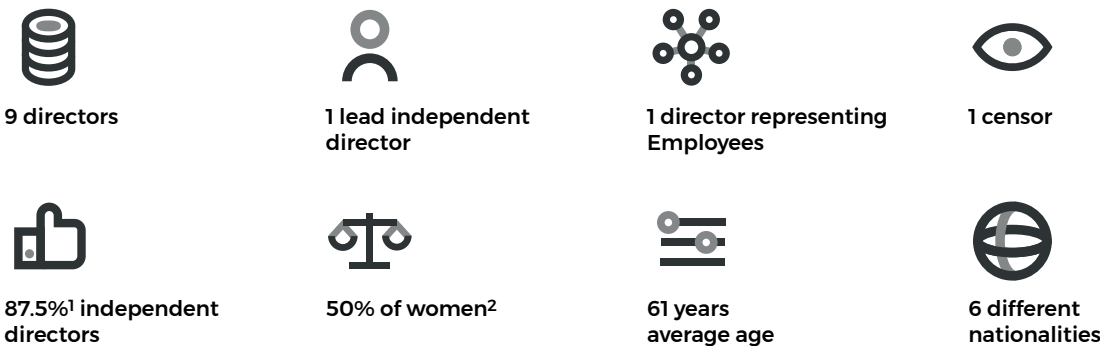
During the year, no potential conflict of interest situations were reported to him.

Finally, the lead director presented his report on his work and activities to the board of directors at its meeting held on December 17, 2025.

- the company is exchanging with its shareholders throughout the year but has, for many years, been conducting a governance roadshow prior to its annual general meeting;
- the lead director exercises several prerogatives as described above, including engaging in dialogue with shareholders on governance matters;
- Atos regularly communicates its strategy to its shareholders and provides market updates, particularly regarding the implementation of its transformation plan.

4.2.3 The board of directors and executive management: composition and organization principles

4.2.3.1 Composition of the board of directors



The board of directors defines the strategy of the Atos Group and oversees its implementation. The board endeavours to promote long-term value creation by the company by considering the social and environmental aspects of its activity.

1) In accordance with article 10.3 of the AFEP-MEDEF code, the director representing employees is not taken into account in determining the percentage of independent members. Furthermore, the censor is not taken into account when calculating the percentage of independent members.

2) In accordance with the law, the director representing employees is not taken into account in determining the parity ratio on the board of directors. Furthermore, the censor is not taken into account when calculating the parity ratio.

Composition of the board of directors

As of February 1, 2026, the board of directors was composed of nine members and one censor as indicated below:

		PERSONAL INFORMATION			EXPERIENCE		POSITION ON THE BOARD				
		Age	Gender	Nationality	Number of shares	Number of other mandates in listed companies ⁽¹⁾	Independence	Date of first appointment ⁽²⁾	End of term of office	Seniority on board	COMMITTEES AND OTHER POSITIONS ⁽³⁾
Chairman and chief executive officer	Philippe SALLE	60	M	French	303 743	1	NO	10/14/2024	AGM 2026	1	N/A
Directors (L225-17 CCom)	Laurent COLLET-BILLON	75	M	French	1 250	1	YES	06/28/2023	AGM 2026	2	VC, LD, N&G★, C●
	Sujatha (Suja) CHANDRASEKARAN	58	F	American, Australian, Indian	1000	3	YES	01/14/2024	AGM 2027	2	Rem★, C●
	Surojit CHATTERJEE	51	M	American	500	0	YES	06/13/2025	AGM 2028	0	N&G
	Joanna DZIUBAK	53	F	British,French	570	0	YES	01/31/2025	AGM 2027	1	N&G, C●
	Françoise MERCADAL-DELASALLES	63	F	French	500	2	YES	01/02/2024	AGM 2028	2	CSR★, Rem
	Jean-Jacques MORIN	65	M	French	999	1	YES	01/02/2024	AGM 2028	2	C★●, CSR
	Hildegard MÜLLER	58	F	German	501	0	YES	01/31/2025	AGM 2027	1	Rem, CSR
Employee director (L225-27-1 CCom)	Farès LOUIS	63	M	French	0 ⁽⁴⁾	0	NO	04/25/2019	AGM 2026	6	Rem, N&G, CSR
Censor	Mandy METTEN	46	F	Dutch	0 ⁽⁴⁾	0	N/A	01/02/2024	AGM 2026	2	N/A

1.

Other mandates exercised in listed companies (outside the Atos Group). Mandates exercised in listed companies belonging to the same Group account for one single mandate.

2.

Date of first appointment on the board of directors of Atos.

3.

N&G: nomination and governance committee, Rem: remuneration committee, C: audit committee, CSR: CSR committee, VC: vice-chairman, LD: lead director.

4.

The minimum shareholding requirement of 500 shares, as set out in the company's Articles of Association and the board internal rules, does not apply to employee directors and censors.

★

Chair of the committee.

●

Jean-Jacques Morin, Laurent Collet-Billon, Sujatha (Suja) Chandrasekaran and Joanna Dziubak have sufficient financial and accounting skills by virtue of their educational and career backgrounds for the purpose of their membership in the audit committee.

Directors' biographies



Chairman and chief executive officer of Atos SE
Professional address:
Tour Aurore, 18 place des Reflets
92400 Courbevoie, France
Number of shares:
303 743
Date of birth:
May 17, 1965
Nationality:
French
Date of first appointment:
October 14, 2024
Term expires on:
Annual general meeting ruling on the accounts of the 2025 financial year

Philippe SALLE

BIOGRAPHY - PROFESSIONAL EXPERIENCE

Chairman and chief executive officer of Atos SE
Philippe Salle began his career with Total in Indonesia in 1988. He then joined Accenture in 1990 where he was promoted to senior consultant. He joined McKinsey in 1995 and became senior manager in 1998. He joined the Vedior group in 1999 (now Randstad, a company listed on Euronext Amsterdam) and became chairman and CEO of Vedior France in 2002. He became a member of the executive board in 2003 and was appointed Head of Southern Europe in 2006. In 2007, he joined the Geoservices group (sold to Schlumberger in 2010), a technology company in the oil sector and under LBO, first as deputy CEO and then as chairman and CEO. In June 2011, Philippe Salle was appointed chairman and CEO of Altran Group (a company listed on Euronext Paris), an engineering consultancy and world leader in innovation. In April 2015, Philippe Salle was appointed chairman and chief executive officer of the Elier Group (a company listed on Euronext Paris), a world leader in catering and services. Between December 2017, Philippe Salle served as chief executive officer of Emeria (a company under LBO), the world's leading provider of real estate services and technologies.
Philippe Salle chaired the board of directors of Viridien (formerly CGG) from April 26, 2018, to April 30, 2025. He currently serves as vice-chairman, lead independent director, and chairman of the sustainability committee. He has also been a member of the board of directors of Banque Transatlantique since 2010.
Philippe Salle is a graduate of the Ecole des Mines de Paris and holds an MBA from the Kellogg Graduate School of Management, Northwestern University (Chicago, USA). He is a Chevalier de l'ordre national du Mérite, Chevalier de la Légion d'honneur and Commandeur de l'ordre du Mérite de la République italienne.
Philippe Salle has been a director since October 14, 2024. He served as chairman of the board of directors of Atos SE from October 14, 2024, to January 31, 2025, and has been chairman and chief executive officer of Atos SE since February 1, 2025.

DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES

Table with 2 columns: Other directorships and positions, and Other positions held during the last five years. Rows include 'Within the Atos Group' (None) and 'Outside the Atos Group' (listing various directorships in companies like Viridien, CIC Banque Transatlantique, Emeria, etc.).

* Listed company.



Lead independent director and non-executive vice chairman of the board of directors

Chair of the nomination and governance committee

Member of the audit committee

Professional address:
 Tour Aurore, 18 place des Reflets
 92400 Courbevoie, France

Number of shares:
 1 250

Date of birth:
 July 1, 1950

Nationality:
 French

Date of first appointment:
 June 28, 2023

Term expires on:
 Annual general meeting ruling on the accounts of the 2025 financial year

Laurent COLLET-BILLON*

BIOGRAPHY – PROFESSIONAL EXPERIENCE	
Ingénieur général de l’armement de classe exceptionnelle and former Delegate General for Armaments Laurent Collet-Billon began his career at the Direction Générale de l’Armement (DGA) in 1974. In 1987, he became technical advisor to the Minister of Defense. He returned to the DGA in 1988 to head the “Horus” program (airborne nuclear deterrent component), before taking charge of the surveillance and intelligence satellite programs. From 1997 to 2001, he headed the DGA’s Telecommunications and Information Observation Programs Department (SPOTI), responsible for the Ministry of Defense’s C4ISR programs, aimed at connecting all IT resources for armed forces interoperability. In May 2001, he became deputy Delegate General for Armaments, holding the position of number two at DGA. From 2008 to 2017, Laurent Collet-Billon was head of the DGA, responsible for equipping the French armed forces, defense research and development, international cooperation and defense exports, and defense industrial policy, with a global budget of €15 billion per year. He now works as a consultant, notably through La Place Stratégique, an incubator dedicated to promising sovereign technology businesses, which he co-founded in 2020. Laurent Collet-Billon was advisor to the chairman and CEO of Alcatel-Lucent from 2006 to 2008 and a member of the Thales board of directors from 2004 to 2006 and from 2014 to 2017. He was also an auditor at the Centre des Hautes Études de l’Armement (CHEAr). Laurent Collet-Billon is a Grand Officier of the Légion d’honneur (Legion of Honor). He is also Officier of the Ordre national du Mérite (French National Order of Merit). Laurent Collet-Billon is a graduate engineer from the Ecole Nationale Supérieure de l’Aéronautique et de l’Espace. He has followed a training in economics and business management) at Sup de Co Paris. Laurent Collet-Billon has been a director of Atos SE since June 28, 2023. He was appointed vice chairman of the board on October 14, 2023, and lead independent director on June 13, 2025.	
DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES	
Other directorships and positions Within the Atos Group None Outside the Atos Group - Member of the board of directors of Europlasma SA** (France) - Member of the board of directors of Forges de Tarbes (France) - Member of the board of directors of EURENCO (ex-SNPE, Société nationale des poudres et explosifs) (France) - Co-CEO and member of the board of Fly R (France) - Co-chairman of La Place Stratégique - Senior Advisor to the Eiréné fund (Weinberg Capital Partners) (France) - Chairman of LCB Conseil SASU (France)	Other positions held during the last five years Within the Atos Group None Outside the Atos Group None

* Independent director.
 ** Listed company.



Chair of the remuneration committee

Member of the audit committee

Professional address:
Tour Aurore, 18 place des Reflets

92400 Courbevoie, France

Number of shares:
1,000

Date of birth:
May 11, 1967

Nationality:
American, Australian and Indian

Date of first appointment:
January 14, 2024

Term expires on:
Annual general meeting ruling on the accounts of the 2026 financial year***

Sujatha (Suja) CHANDRASEKARAN*

BIOGRAPHY - PROFESSIONAL EXPERIENCE

Independent Business, Technology and Artificial Intelligence Consultant

Suja Chandrasekaran is an Information Technology (IT), AI, digital and cybersecurity expert and industry leader. Beginning from 1996 to 2007, Suja Chandrasekaran held diverse leadership positions at Nestlé S.A. leading business process, technology and data transformation globally at Nestle and for Nestle Americas. From 2007 to 2009, she served as Group Vice President and Regional Chief Technology Officer for PepsiCo and was then appointed Senior Vice President and Global Chief Information and eCommerce Officer at The Timberland Company (2009-2011). In 2011, she joined Walmart where she held the position of Senior Vice President and Global Chief Technology Officer and Chief Data Officer, leading technology and digital transformation for Walmart Inc. From 2016 to 2019, she served as the Global Chief Digital and Information Officer at Kimberly-Clark Corporation. In 2019, she was appointed Senior Executive Vice President and Chief Digital and Information Officer of CommonSpirit Health overseeing global functions such as technology, digital, cybersecurity, data, AI development and clinical engineering.

In addition to her executive role, Suja Chandrasekaran sits on several boards and committees. She is the founder of T200 Foundation - Women CXOs in Tech, non profit and is a board member of T200 Foundation.

Suja Chandrasekaran holds a Master of Business Systems (MBS) from Monash University, Australia, and a degree in Electrical and Electronics Engineering from the University of Madras, India.

Suja Chandrasekaran is a director of Atos SE since January 14, 2024.

DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES

Other directorships and positions

Within the Atos Group

None

Outside the Atos Group

- Member of the board and member of nomination & governance, compensation and audit committees of American Eagle Outfitters Inc.** (USA)
- Member of the supervisory board and member of audit and compliance board of Brenntag SE** (Germany)
- Member of the board of directors and member of the compensation committee of Jabil Inc** (USA)
- Member of the supervisory board and chairwoman of remuneration committee of Agendia Inc. (Netherlands)
- Member of the board of directors and chairwoman of technology and AI committee of Pando AI (USA)
- Member of the board of directors of T200 foundation (Non-profit 501C3 focused on developing Women in Technology)

Other positions held during the last five years

Within the Atos Group

None

Outside the Atos Group

- Senior Executive Vice President, Chief, Digital and Information Officer of CommonSpirit Health (2019-2022)
- Member of the board of directors of Cardinal Health Inc.** (USA)
- Member of the board of directors of Blume Global (USA)

* Independent director.

** Listed company.

*** The term of office of Sujatha (Suja) Chandrasekaran was renewed at the annual general meeting on January 31, 2025 (10th resolution) for a term that will expire at the end of the general meeting called to approve the financial statements for the fiscal year ending December 31, 2026.



Member of the nomination and governance committee

Professional address:
Tour Aurore, 18 place des Reflets
92400 Courbevoie, France

Number of shares:
500

Date of birth:
September 7, 1974

Nationality:
American

Date of first appointment:
June 13, 2025

Term expires on :
Annual general meeting ruling on the accounts of the 2027 financial year

Surojit CHATTERJEE*

BIOGRAPHY - PROFESSIONAL EXPERIENCE		
Founder and CEO of Ema Unlimited Surojit Chatterjee began his career in 1999 as a software developer at IBM before joining Oracle Corporation in a technical role. In 2005, he moved into product management at Symantec Corporation. He joined Google in 2007, where he held several leadership positions in payments, mobile products, and advertising. In 2015, he served as Senior Vice President and Head of Product at Flipkart, before returning to Google in 2017 as Vice President of Product Management for Google Shopping. He joined Coinbase as Chief Product Officer in 2020 and founded Ema Unlimited, a generative AI company, in 2023. Since 2024, Surojit Chatterjee has served on the board of directors of Meesho, a private Indian e-commerce company. Surojit Chatterjee holds a Bachelor of Technology in Computer Science and Engineering from the Indian Institute of Technology Kharagpur, a Master of Science (MS) in Computer Science from the University at Buffalo (SUNY), and an MBA from the Massachusetts Institute of Technology (MIT). Surojit Chatterjee has been a director of Atos SE since June 13, 2025.		
DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES		
Other directorships and positions Within the Atos Group None Outside the Atos Group • Chief executive officer of Ema Unlimited (United States) • Director of Ema Technologies India Limited (India) • Director of Ema Unlimited Inc (United States) • Member of the board of directors of Meesho (India)		
Other positions held during the last five years Within the Atos Group None Outside the Atos Group • Member of the board of directors of Olive AI (United States) (2021-2023)		

* Independent director.



Member of the audit committee

Member of the nomination and governance committee

Professional address:
Tour Aurore, 18 place des Reflets
92400 Courbevoie, France

Number of shares:
570

Date of birth:
September 25, 1972

Nationality:
French and British

Date of first appointment:
January 31, 2025

Term expires on :
Annual general meeting ruling on the accounts of the 2026 financial year

●● Joanna DZIUBAK*

BIOGRAPHY - PROFESSIONAL EXPERIENCE		
Experienced Advisor in Alternative Investments and director of several companies Joanna Dziubak began her professional career in 1995 at Goldman Sachs in the M&A Group in London and was promoted to Managing director within the Principal Investment Area, where she managed Goldman Sachs' private equity funds and mezzanine debt funds. In 2009, she joined Park Square Capital in London as Partner and member of the Investment committee, where she was responsible for the subordinated debt and special situations strategies. During her tenure as an investment executive, she served on the boards of 17 portfolio companies across a range of industries and European countries. In 2016, Joanna Dziubak launched her own advisory firm in Paris and served on a number of boards in an independent non-executive capacity, notably as a member of the supervisory Commission of Groupe Caisse des Dépôts appointed by the President of the National Assembly. Joanna Dziubak holds a Bachelor of Arts in International Relations, summa cum laude, from University of Pennsylvania, a master's in economics and finance, Lauréat avec Félicitations du Jury, from Sciences Po Paris, and a master's in business administration from Harvard Business School. Joanna Dziubak has been a director of Atos SE since January 31, 2025.		
DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES		
Other directorships and positions		Other positions held during the last five years
Within the Atos Group		Within the Atos Group
None		None
Outside the Atos Group		Outside the Atos Group
- Member of the board of directors of WOOSKILL (France) - Non-executive Independent director of GROUPE COMTE-SERRES (France)		Member of the supervisory board of Groupe Caisse des Dépôts (France) (2018-2020)

* Independent director.



Employee director

Member of the remuneration committee

Member of the nomination and governance committee

Member of the CSR committee

Professional address:
Tour Aurore, 18 place des Reflets
92400 Courbevoie, France

Number of shares:
0*

Date of birth:
May 23, 1962

Nationality:
French

Date of first appointment:
April 25, 2019

Term expires on:
Annual general meeting ruling on the accounts of the 2025 financial year

● ● Farès LOUIS

BIOGRAPHY - PROFESSIONAL EXPERIENCE		
Business Developer Cyber Security Products Farès Louis began his career with the Bull Group in 1991 as a sales engineer. He worked as an account manager for key accounts in France and was director of the Bull Middle East subsidiary in Beirut. Within the Bull Group, he held various positions and was in charge of developing international offers. In 2015, Farès Louis joined the Group as part of Atos' acquisition of Bull. He currently holds a position as "Business Developer" of cybersecurity products for the Middle East & Africa region within the Big Data and Cybersecurity service line. Farès Louis is also a Conseiller Prud'homal (French Labor Court judge), a trade union defender and a member of the CFDT corporate body/Symetal Francilien. Farès Louis holds a master's degree in electrical engineering from the Centre Universitaire des Sciences et Techniques (CUST) in Clermont-Ferrand as well as a Master of Science in Industrial Engineering from the National Polytechnic Institute of Lorraine. He is also a graduate of the Ecole Supérieure d'Informatique et du Commerce (ESIC) in Bordeaux. Farès Louis has been a director of Atos SE since April 25, 2019.		
DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES		
Other directorships and positions		Other positions held during the last five years
Within the Atos Group		Within the Atos Group
None		• Trade union representative • Employee representative on the company premises located in Les Clayes-sous-Bois • European committee Bull • Bull Work's council
Outside the Atos Group		Outside the Atos Group
• French Labor Court judge (Conseiller Prud'homal) • Trade Union defender • Member of the CFDT corporate body/Symetal Francilien		None

* The minimum shareholding requirement of 500 shares, as set out in the company's Articles of Association and the board internal rules, does not apply to directors representing employees.



Chair of the CSR committee
Member of the remuneration committee
Professional address:
Tour Aurore, 18 place des Reflets
92400 Courbevoie, France
Number of shares:
500
Date of birth:
November 23, 1962
Nationality:
French
Date of first appointment:
January 2, 2024
Term expires on:
Annual general meeting ruling on the accounts of the 2027 financial year***

●● Françoise MERCADAL-DELASALLES*

BIOGRAPHY - PROFESSIONAL EXPERIENCE		
Cofounder and President at Auxo, Co-chair of the National Digital Council (Conseil National du Numérique) and non-executive board director Françoise Mercadal-Delasalles began her career in senior public service at the Ministry of the Economy and Finance from 1988 to 1992, then at the Caisse des Dépôts from 2002 to 2008. Appointed director of Resources and Innovation at Société Générale in 2008, she sat on the Group's executive committee and steered its digital transition project. In 2018, Françoise Mercadal-Delasalles became CEO of Crédit du Nord, where she introduced digital tools to position the Group in new banking services and integrated ecological concerns into the company's business model. In 2023, she co-founded Auxo, an integrated platform to manage extra-financial data and support companies in their transition to sustainability. Françoise Mercadal-Delasalles holds various non-executive positions on boards of directors and supervisory boards, notably that of Eurazeo. She has co-chaired the Conseil National du Numérique since 2021. She is a Chevalier de la Légion d'Honneur, Officier du Mérite and Chevalier du Mérite Agricole. Françoise Mercadal-Delasalles holds a degree in literature and law, and is a graduate of the Institut d'Études Politiques (IEP) de Paris, Sciences Po Paris and the École Nationale d'Administration (ENA). Françoise Mercadal-Delasalles has been a director of Atos SE since January 2, 2024.		
DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES		
Other directorships and positions Within the Atos Group None Outside the Atos Group - Member of the supervisory board, finance committee and audit committee, chairwoman of the compensation, appointment and governance committee of Eurazeo** (France) - Member of the supervisory board and chairwoman of the digital committee of DIOT-SIACI (France) - Co-founder and President of Auxo Dynamics (France) - Member of the board of directors, audit committee and CSR committee of CCF Group (France) - Member of the board of directors and chairwoman of the audit committee of Attijariwafa Bank** (Morocco)		Other positions held during the last five years Within the Atos Group None Outside the Atos Group - CEO of Crédit du Nord (2018-2022) - Chairwoman of the board of directors of Banque Courtois, Banque Rhone Alpes, Société Marseillaise de Crédit (2018-2022) - Co-chair of the Conseil National du Numérique (2020-2023) - Member of the board of directors of INRIA (Institut national de Recherche en informatique et en automatique) (2020-2022)

* Independent director.
** Listed company.
*** The term of office of Françoise Mercadal-Delasalles was renewed at the annual general meeting on June 13, 2025 (5th resolution) for a term that will expire at the end of the general meeting called to approve the financial statements for the fiscal year ending December 31, 2027.



Chair of the audit committee

Member of the CSR committee

Professional address:
ACCOR, 82 rue Henri Farman,
92445, Issy-Les-Moulineaux

Number of shares:
999

Date of birth:
December 29, 1960

Nationality:
French

Date of first appointment:
January 2, 2024

Term expires on:
Annual general meeting ruling on the accounts of the 2027 financial year***

Jean-Jacques MORIN*

BIOGRAPHY – PROFESSIONAL EXPERIENCE

Accor Group deputy CEO and Premium, Midscale & Economy Division CEO

Jean-Jacques Morin began his professional career with Deloitte, where he spent five years in auditing and consulting roles in Paris and Montreal. From 1992 to 2005, he held various international positions, notably in the semiconductor sector with Motorola Semiconductors (USA, Switzerland, and France), ON Semiconductor (USA) and Communicant AG, a start-up in Berlin. In 2005, Jean-Jacques Morin joined Alstom as CFO of the Power sectors in Zurich, then in Transport, before being appointed Group CFO from 2013 to 2015. In 2015, Jean-Jacques Morin joined Accor's executive committee as CFO. He is then appointed Group deputy CEO in charge of Finance, Strategy, IT, Legal, Purchasing and Communications. In June 2023, in addition to his position as Group deputy CEO, Jean-Jacques Morin took over the Premium, Midscale & Economy Division under his leadership, as CEO of the Division.

Jean-Jacques Morin has held various non-executive positions, including with Orbis from 2016 to 2020 as a member of the supervisory board and the audit committee, and with Vallourec from 2018 to 2021 as a member of the supervisory board and chairman of the Finance and audit committee. He is currently chairman of the board of directors of Adagio since 2022 and a member of the board of directors of AccorInvest since 2018. He was appointed chairman of the audit committee of GROUPE REEL in 2024.

Jean-Jacques Morin is a graduate of the École Nationale Supérieure de l'Aéronautique et de l'Espace, holds an MBA from Thunderbird (Arizona State University) and a DSCG from the Ordre des Experts Comptables.

Jean-Jacques Morin has been a director of Atos SE since January 2, 2024.

DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES

Other directorships and positions	Other positions held during the last five years
<i>Within the Atos Group</i>	<i>Within the Atos Group</i>
None	None
<i>Outside the Atos Group</i>	<i>Outside the Atos Group</i>
• Group deputy CEO and Premium, Midscale & Economy Division CEO of Accor** (France) • Director and chairman of the audit committee of GROUPE REEL (France) • Director of Adagio (SAS) (France) • President of D-Edge (SAS) (France) • Permanent representative of Accor on the board of directors of Société Française de Participation et d'Investissement Européen (SFPIE) (France) • Management controller for AH Fleet Services (SFPIE) (France) • Member of the board of directors and member of the audit committee of Essendi (ex-AccorInvest Group SA) (Luxembourg)	• Deputy CEO and Group chief financial officer of Accor ** (France) (2015-2023) • Member of the supervisory board and chairman of the Finance and audit committee of Vallourec** (France) (2018-2021) • Member of the board of directors of the SPAC, Accor Acquisition Company**(France) (2021-2023) • Chairman of the board and chairman of Adagio SAS (France) (2022-2024) • Managing director of SODETIS SARL (France) (2015-2023) • President of IBL SAS (France) (2016-2024) • Managing director of Soluxury HMC (France) (2021-2023) • Member of the supervisory board and audit committee of Orbis** (Poland) (2016-2020)

* Independent director.

** Listed company.

*** The term of office of Jean-Jacques Morin was renewed at the annual general meeting on June 13, 2025 (4th resolution) for a term that will expire at the end of the general meeting called to approve the financial statements for the fiscal year ending December 31, 2027.



Member of the remuneration committee

Member of the CSR committee

Professional address:
Tour Aurore, 18 place des Reflets
92400 Courbevoie, France

Number of shares:
501

Date of birth:
June 29, 1967

Nationality:
German

Date of first appointment:
January 31, 2025

Term expires on:
Annual general meeting ruling on the accounts of the 2026 financial year

Hildegard MÜLLER*

BIOGRAPHY – PROFESSIONAL EXPERIENCE

President of the German Association of the Automotive Industry (VDA)

Hildegard Müller began her professional career in 1995 at Dresdner Bank. In 2002, she was a member of Parliament in the Deutscher Bundestag, a position she held until 2008. Concurrently, from 2005 to 2008, she served as State Minister to the Federal Chancellor in the Bundeskanzleramt. In 2008, she became chair of the executive board at the Bundesverband der Energie - und Wasserwirtschaft (BDEW) in Germany, where she led the organization until 2016. From 2016 to 2019, she served as Chief Operating Officer for Grid, Network & Infrastructure at Innogy in Germany.

In addition to her executive roles, Hildegard Müller has held several prominent non-executive positions. She has served as an Independent non-executive director at Siemens Energy in Germany from 2020 to February 2025. She served as an independent non-executive director at Vonovia between 2013 and 2025. Since 2012, she has been a member of the advisory board at IKB Deutsche Industriebank.

Hildegard Müller holds a master’s degree in business administration from the University of Duesseldorf, Germany. In 1989, she completed an apprenticeship as a Bank Clerk at Dresdner Bank, Germany.

Hildegard Müller has been a director of Atos SE since January 31, 2025.

DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES

Other directorships and positions

Within the Atos Group

None

Outside the Atos Group

- President of the German Association of the Automotive Industry (VDA) (Germany)
- Member of the Presidential Council of DEKRA SE (Germany)
- Member of the board of trustees of RAG-Stiftung (Germany)
- Member of the advisory board of IKB DEUTSCHE INDUSTRIEBANK (Germany)
- Member of the advisory board of HSBC Continental Europe S.A. (Germany)

Other positions held during the last five years

Within the Atos Group

None

Outside the Atos Group

- Independent non-executive director of supervisory board and member of the audit committee of SIEMENS ENERGY AG** (Germany) (2020-2025)
- Member of the supervisory board of SIEMENS ENERGY management (Germany) (2020-2025)
- Member of supervisory board of Vonovia** (Germany) (2013-2025)

* Independent director.

** Listed company.

Censor

Mandy Metten served as an employee director of Atos SE from February 28, 2024. In accordance with legal and statutory provisions, her term of office ended at the end of the board of directors meeting of January 31, 2025, noting that the number of directors, the number and method of appointment of which are provided for in Articles L. 225-17 and L. 225-18 of the French commercial code, had become equal to eight.

On the recommendation of the nomination and governance committee, the board of directors, at its meeting held on January 31, 2025, decided to appoint Mandy Metten as censor. This appointment was ratified by the annual general meeting held on June 13, 2025, for a one-year term starting from that date. However, if she ceases to be employed by the company or by any of its affiliated entities, she shall be deemed to have automatically resigned from her duties, thereby terminating her mandate as a censor.

Mandy Metten, currently Head of human resources for Strategic Talent Leadership in the Benelux and Nordic countries, is a valuable asset to the board's work. Her skills and expertise are detailed in the biography below.

In accordance with the company's Articles of Association, the censors are invited to attend the meetings of the board of directors as observers and may be consulted by the board; they may, on the proposals submitted to them, and if they deem it appropriate, present observations to the general meetings. They must be convened to each meeting of the board of directors. The board of directors may entrust them with specific tasks. They may sit on the board's committees. The board of directors may decide to pay the censors a share of the overall remuneration allocated to it by the general meeting and authorize the reimbursement of expenses incurred by the censors in the interest of the company.

The censor is informed of the regulations relating to market abuse, and the measures for managing conflicts of interest, as defined in the board's internal rules and described in this chapter, apply to her.

Mandy Metten's biography is given below.



Censor

Professional address:
Tour Aurore, 18 place des Reflets
92400 Courbevoie, France

Number of shares:
0*

Date of birth:
April 8, 1979

Nationality:
Dutch

Date of first appointment:
January 2, 2024

Term expires on:
Annual general meeting ruling on the accounts of the 2025 financial year

Mandy METTEN

BIOGRAPHY - PROFESSIONAL EXPERIENCE

HR Manager strategic talent leadership Benelux & Nordics

Mandy Metten began her professional journey within the ATOS Group as an executive management Consultant specializing in Digital Transformation, Innovation, and Change from October 2007 to June 2014, during which she demonstrated expertise in critical strategic areas. In June 2014, she assumed the role of Manager of Atos Young Professionals, designing and overseeing a comprehensive 2-year development program for young professionals, providing development with training, mentoring and client exposure. As from November 2018, Mandy Metten served as Global Head of Group Campus Management, defining and implementing the Group campus strategy globally, including diversity and inclusion initiatives. Mandy Metten took additional responsibilities at Eviden in April 2023 as Head of Group Executives & Strategic Functions. Since April 2025, she holds the position of HR Manager strategic talent leadership Benelux & Nordics.

Mandy Metten was chairman of the works council of Atos from 2010 to 2015. She also served as the Dutch delegate on Atos Societas Europaea Council (SEC) from 2012 to January 2024 and was a member of the board participating committee (2017- January 2024). From August 2023, she became a Commissaris (member of the board of directors) for Atos Nederland, contributing to the company's governance.

Mandy Metten holds a master's degree in social and organizational Psychology. She completed a multi-level curriculum in Strategy, Economy, and Finance at the LeFebvre Institute.

Mandy Metten was a censor of Atos SE from January 2, 2024 to February 28, 2024, before becoming an employee director. Upon expiration of her term of office on January 31, 2025, she was reappointed censor, with this appointment ratified by the annual general meeting held on June 13, 2025.

DIRECTORSHIPS AND OTHER POSITIONS IN FRENCH AND FOREIGN COMPANIES

Other directorships and positions

Within the Atos Group

- Member of the board of Atos Netherlands

Outside the Atos Group

None

Other positions held during the last five years

Within the Atos Group

- Member of the board of Atos SE**
- Member of the SEC board committee of Atos SE**

Outside the Atos Group

None

* The minimum shareholding requirement of 500 shares, as set out in the company's Articles of Association and the board internal rules, does not apply to censors.

** Listed company.

Diversity policy at board level

At its meeting held on December 17, 2025, the board of directors, upon the recommendation of the nomination and governance committee, reviewed its composition and approved the diversity policy applicable to its members.

In that respect, after carefully analyzing the board's membership with respect to such criteria as age, gender, skills, professional experience, nationality and independence, and in light of the evolution of the board composition over the past recent years, it set the objectives listed below. The following section presents diversity data as of December 17, 2025.

- **Age of directors:** The directors are between 51 and 75 years old, with an average age of 61. The board considered this average age to be satisfactory and decided to remain attentive to the statutory limit stipulating that no more than one-third of directors may be over the age of 70.
- **Gender diversity:** The board of directors is composed of 50% women (4 women out of 8 members)¹. The board acknowledged that this ratio is highly satisfactory and exceeds the legal requirement. It decided to continue ensuring compliance with this requirement in future director nomination processes.

The board acknowledged that the ratio is satisfactory and above the legal requirement and decided to closely monitor the legal requirement for gender diversity in the process of future appointments of directors.

- **Diversity of skills and professional experience:**
 - The board noted that the appointments, renewals, and ratifications made during fiscal year 2025 (see Section 4.2.3.10 for details on board changes in 2025) have strengthened the diversity of skills, professional backgrounds, and international experience represented on the board. New members bring recognized expertise in key areas such as technology and digital innovation, finance, corporate governance, environmental and social responsibility (ESG), and organizational and talent management (see the skills matrix presented in Section 4.2.3.1).

- The board also observed that this renewal dynamic, combined with the very high level of board independence, enhances the quality of strategic dialogue within the board and supports the Group's ongoing transformation.
- Consequently, the board concluded that the diversity of skills and experience is highly satisfactory for the Group's current needs, while emphasizing the importance of continuing to assess and adjust its composition to ensure it maintains the expertise and competencies required to support Atos's future success.
- **Nationality diversity:** 44% of directors are of non-French nationality, representing six different nationalities within the board. The board considered this ratio to be highly satisfactory and appropriate to reflect the Group's international scope.
- **Directors' independence:** 87.5% of directors (7 out of 8 members)² are independent. The board considered this level of independence to be satisfactory and decided to maintain a high ratio of independent directors, exceeding the recommendations of the AFEP-MEDEF Corporate Governance code.

Procedure for the selection and renewal of directors

The board of directors relies on the work of the nomination and governance committee to propose to the general meeting any new appointment or renewal of a director's term of office.

When considering the renewal of a term, the committee assesses the proposal by taking into account the board's overall composition, its diversity policy, as well as the participation and contribution of the director concerned to the work of the board.

With respect to the selection of future directors, the nomination and governance committee identifies and selects candidates through a rigorous and structured process, aligned with the Group's strategy and best corporate governance practices.

¹) In accordance with the law, the director representing employees is not taken into account in determining the parity ratio on the Board of Directors. Furthermore, the censor is not taken into account when calculating the parity ratio.

²) In accordance with article 10.3 of the AFEP-MEDEF Code, the director representing employees is not taken into account in determining the percentage of independent members. Furthermore, the censor is not taken into account when calculating the percentage of independent members.

Selection Procedure

Definition of needs and desired profiles	• Identification of gaps in the board's composition based on an analysis of the objectives of the diversity policy defined by the board, including the skills matrix, and on comments and suggestions made by board members in response to the annual board evaluation questionnaire • Identification by the nomination and governance committee of potential candidates meeting the identified criteria, with the assistance of an external consultant if necessary
Review and shortlisting of candidates	• Shortlisting of candidates by the nomination and governance committee following an in-depth review of their skills, experience, professional background, independence, and ability to meet the commitments set out in the Atos SE directors' charter
Initial contact and expression of interest	• The chair or another member of the nomination and governance committee contacts the shortlisted candidates to assess their interest in being considered for appointment
Interviews and in-depth evaluation	• Shortlisted candidates who have confirmed their interest meet individually with each member of the nomination and governance committee and the chairman and chief executive officer • Candidates complete a questionnaire including formal statements committing to compliance with the board's internal rules. The committee then assesses the alignment of shortlisted profiles with the recommendations of the AFEP-MEDEF Corporate Governance code, particularly regarding independence, diversity, multiple directorships, and complementarity with existing board members
Recommendation and decision	• Following these interviews, the nomination and governance committee issues its recommendation to the board of directors • The board of directors then meets to decide on the candidate(s) and to propose their appointment to the general meeting

Directors' skills

The table below summarizes the skills of the members of the board of directors:

Directors' skills matrix		Philippe Salle	Laurent Collet-Billon	Surojit Chatterjee	Sujaatha Chandrasekaran	Joanna Dziubak	Farès Louis	Françoise Mercadal-Delasalles	Jean-Jacques Morin	Hildegard Müller	Total (in number)	Total in (%)
Industry Expertise	Technologies	✓	✓	✓	✓		✓	✓	✓	✓	8	89%
	Cybersecurity	✓	✓	✓	✓		✓			✓	6	67%
	Services	✓	✓		✓	✓	✓		✓	✓	7	78%
Technical Expertise	Strategy/Growth	✓	✓	✓	✓	✓		✓	✓	✓	8	89%
	Leadership	✓	✓	✓	✓	✓		✓	✓	✓	8	89%
	Governance	✓	✓		✓	✓	✓	✓	✓	✓	8	89%
	Finance	✓	✓	✓	✓	✓		✓	✓		7	78%
	Risk Management		✓	✓	✓	✓		✓	✓	✓	7	78%
	CSR/Climate	✓					✓	✓	✓	✓	5	56%
	Employees, HR, Communication	✓	✓		✓		✓	✓		✓	6	67%
International experience	(Europe, America, Asia, Africa/Middle East)	✓		✓	✓	✓	✓	✓	✓	✓	8	89%

Mandy Metten (censor) has expertise in technology, strong leadership skills, and experience in corporate social responsibility (CSR), complemented by an international background. She also has experience in the fields of services, industry, strategy, and technical growth. These skills are not included in the skills matrix above.

Financial and Accounting Expertise

Section 4.2.4.3 provides detailed information on the education and professional experience of the members of the audit committee, demonstrating their experience and expertise in these areas.

Corporate Social Responsibility (CSR) and Climate Expertise

The chairman and chief executive officer, together with the board of directors and with the support of the CSR committee, ensure that the Group has the necessary expertise to oversee material sustainability issues. To achieve this, they rely on significant internal expertise, drawing on internal specialists for in-depth insights. The board and executive management may also engage external experts on specialized topics to incorporate industry best practices and organize targeted training programs for directors.

In particular, a training session on the new CSR regulatory landscape, (in particular the European directive on the disclosure of sustainability information by companies ("CSRD Directive")), was held in July 2025, led by recognized

experts, to strengthen the board's capabilities in this critical area.

Finally, when reviewing its composition, the board of directors, acting on the basis of the results of the dual materiality assessment, ensures that it is in line with the skills and expertise required to support the Group's material sustainable development challenges. Particular attention will be paid to the Group's sustainable development challenges when additional skills are required.

The skills and experience of Françoise Mercadal-Delasalles, Farès Louis, Jean-Jacques Morin and Hildegard Müller (members of the CSR committee) in CSR and climate matters are analyzed in Section 4.2.4.6 on the CSR committee. Regarding Philippe Salle's skills in this field, he has developed in-depth expertise in the challenges of sustainable industrial transformation. His past positions (notably with Emeria and Viridien (formerly CCG, a major player in services and technologies applied to the energy transition) also testify to his ability to integrate environmental, social and governance (ESG) criteria into corporate strategies. His career path, which has led him to manage groups operating in sectors sensitive to climate and energy issues, gives him invaluable strategic insight into decarbonization, technological innovation in the service of the environment and responsible governance models. He brings to Atos recognized expertise in sustainable transition and the integration of CSR issues into corporate strategies.

Executive and non-executive members of the board of directors

ESRS 2 - GOV-1

The board of directors comprises one executive member (Philippe Salle, as chairman and chief executive officer) and eight non-executive members.

4.2.3.2 Directors' independence

Definition of an independent director

Recommendations of the AFEP-MEDEF code

The AFEP-MEDEF code defines as independent, a director when "he or she has no relationship of any kind whatsoever with the corporation, its Group or its management that may interfere with his or her freedom of judgment". The AFEP-MEDEF code, adopted by the board as reference code, also provides for a certain number of criteria that must be reviewed in order to determine the independence of a director:

Criterion 1	Not to be and not to have been within the previous five years: • an employee or executive officer of the corporation; • an employee, executive officer or director of a company consolidated within the corporation; • an employee, executive officer or director of the company's parent company or a company consolidated within this parent company.
Criterion 2	Not to be an executive officer of a company in which the Corporation holds a directorship, directly or indirectly, or in which an employee appointed as such or an executive officer of the corporation (currently in office or having held such office within the last five years) holds a directorship.
Criterion 3*	Not to be a customer, supplier, commercial banker, investment banker or consultant: • that is significant to the corporation or its Group; • or for which the corporation or its Group represents a significant portion of its activities. The evaluation of the significance or otherwise of the relationship with the company or its Group must be debated by the board and the quantitative and qualitative criteria that led to this evaluation (continuity, economic dependence, exclusivity, etc.) must be explicitly stated in the report on corporate governance.
Criterion 4	Not to be related by close family ties to a corporate officer.
Criterion 5	Not to have been an auditor of the corporation within the previous 5 years.
Criterion 6	Not to have been a director of the corporation for more than 12 years. Loss of the status of independent director occurs on the date of the 12 th anniversary.
Criterion 7	A non-executive officer cannot be considered independent if they receive a variable compensation in cash or in the form of securities or any compensation linked to the performance of the corporation or Group.
Criterion 8	Directors representing major shareholders of the corporation or its parent company may be considered independent, provided these shareholders do not take part in the control of the corporation. Nevertheless, beyond a 10% threshold in capital or voting rights, the board of directors, upon a report from the nomination and governance committee, should systematically review the qualification of a director as independent in the light of the composition of the corporation's share capital and the existence of a potential conflict of interest.

*As recommended by the AFEP-MEDEF code, as part of the assessment of how significant the relationship with the company or its Group is (Criterion 3), the board of directors at its meeting held on December 17, 2025, on the recommendation of the nomination and governance committee, retained the same criteria as those used in the previous year:

- a quantitative criterion, being the consolidated turnover of 1% performed by the company with a Group within which an Atos director exercises a function and/or holds a mandate. This criterion was set on the basis of the specificities of the Atos Group activity, in particular the rigorous procedures related to answers to bidding processes;
- qualitative criteria, i.e.: (i) the duration and continuity of the business relationship (seniority of the relationship or impact of potential contract renewals, etc.), (ii) the importance or intensity of the relationship (potential economic dependency), and (iii) the structure of the relationship (director free of any interest, etc.).

Review of the directors’ independence

In accordance with the AFEP-MEDEF code requirements and the board internal rules, the qualification of an independent director is (i) discussed annually by the nomination and governance committee and, upon its proposal, examined annually on a case-by-case basis by the board and (ii) discussed at each appointment of a new director and when directors’ terms of office are renewed.

On December 17, 2025, a detailed annual assessment of independence was carried out for the current directors. The findings of these assessments of the directors’ independence are summarized in the table below:

	Philippe Salle	Laurent Collet-Billon	Sujatha (Suja) Chandrasekaran	Surojit Chatterjee	Joanna Dziubak	Farès Louis*	Françoise Mercadal-Delasalles	Jean-Jacques Morin	Hildegard Müller
Criterion 1	✖	●	●	●	●	N/A	●	●	●
Criterion 2	●	●	●	●	●	N/A	●	●	●
Criterion 3	●	●	●	●	●	N/A	●	●	●
Criterion 4	●	●	●	●	●	N/A	●	●	●
Criterion 5	●	●	●	●	●	N/A	●	●	●
Criterion 6	●	●	●	●	●	N/A	●	●	●
Criterion 7	●	●	●	●	●	N/A	●	●	●
Criterion 8	●	●	●	●	●	N/A	●	●	●
Independence	NO	YES	YES	YES	YES	N/A	YES	YES	YES

In this table, ● represents an independence criterion that is satisfied and ✖ represents an independence criterion that is not satisfied.
 * Employee director. As per article 10.3 of the AFEP-MEDEF code, employee directors are not taken into account for the ratios of independent directors.

- 1 director was not considered as independent

 - Philippe Salle in his capacity as an executive corporate officer.
- 7 directors were considered as independent

 - Laurent Collet-Billon, Joanna Dziubak and Surojit Chatterjee were considered as independent in the absence of any of the criteria.
 - 4 directors who hold offices or functions in companies having business relations with the company could nevertheless be considered as independent, given the low level of sales, below the 1% threshold set by the board, generated by Atos with all these companies on the one hand, and by these companies with Atos on the other: Sujatha (Suja) Chandrasekaran, Françoise Mercadal-Delasalles, Jean-Jacques Morin and Hildegard Müller.

Consequently, seven directors out of eight (i.e., 87.5%) completely satisfied the independence criteria, and were therefore considered to be independent directors. In

compliance with the recommendations of the AFEP-MEDEF code, Farès Louis, employee director, is not included in calculating that proportion.

4.2.3.3 Employee’s participation at board level

Employee director

The board of directors of Atos SE includes an employee director within the meaning of Article L.225-27-1 of the French commercial code, appointed in accordance with the procedure set out in the Articles of Association. In accordance with the “PACTE” law, the company has submitted to the annual general meeting held in 2020 an amendment to the Articles of Association aimed at lowering the threshold triggering the appointment of a second employee director from 12 to 8 directors.

In accordance with legal and statutory provisions, Mandy Metten's term of office expired at the end of the board meeting of January 31, 2025 at which it was determined that the number of directors whose number and method of appointment are provided for in Articles L. 225-17 and L. 225-18 of the French commercial code is equal to or less than eight.

The employee director is expressly designated as a member of the board in the board internal rules. In that respect, he fully participates in the meetings and deliberations of the board. He has the same rights and obligations as any other directors, in particular of confidentiality, save for the obligation to hold at least 500 shares of the company.

Director representing employee shareholders

Noting that the threshold of 3% of the company's share capital held by employees of the company and its affiliates within the meaning of Article L. 225-180 of the French commercial code had been crossed downwards, and consequently that Article L. 225-23 of the French commercial code requiring the appointment of a director representing employee shareholders no longer applied, the term of office of Katrina Hopkins expired at the close of the annual general meeting of January 31, 2025, in accordance with article 16.2 of the company's Articles of Association.

At the date of this Universal Registration Document, the Atos SE board of directors does not include any directors representing employee shareholders.

Employee participation system and participatory committee

Pursuant to an agreement dated December 14, 2012, the company has implemented a scheme of participation of employees through the creation of the European company Council of Atos SE and the designation, among the members of this council, or within Atos' employees, of a participative committee composed of up to four persons, which meets with members of the board of directors and discusses on topics on the agenda of Atos SE's board meetings. Once a year, the participative committee is invited to a plenary meeting of the board of directors corresponding to the session on the review of compliance practices of the company with rules of corporate governance. This meeting was held on November 27, 2025.

4

4.2.3.4 Directors' training

Induction Program for New directors

Newly appointed directors receive the company's governance documentation, including the Articles of Association, the board of directors' internal rules and its appendices (Atos director charter, Ring-Fencing measures, and stock market code of conduct).

In line with the recommendations of the AFEP-MEDEF code, a comprehensive induction program is offered to newly appointed directors to familiarize them with Atos' core principles and business activities. The program includes an agenda with dedicated sessions on governance, finance and risk, artificial intelligence, CSR, and diversity. Directors actively participated in these sessions, which took place throughout the year and were presented by members of executive management.

Ongoing director Training

Specific external training sessions are occasionally organized for directors. During fiscal year 2025, a training session on the new CSR regulatory landscape, (in particular the European directive on the disclosure of sustainability information by companies ("CSRD Directive")), led by recognized experts, was held in July to strengthen the board's capabilities in this critical area.

As part of this ongoing approach and the Group's commitment to further developing directors' skills in key strategic technology areas, a visit to the Bezons Innovation Center will be organized in March 2026. This visit is specifically aimed at strengthening the board of directors' understanding of artificial intelligence and cybersecurity. On this occasion, directors will have the opportunity to discover, through practical demonstrations and presentations led by internal Group experts, the Group's activities, solutions and innovations, in particular in the fields of AI & Agentic, sovereignty, information systems protection, cyber risk management and advanced technology architectures. Contributions from the Group's chief technology officer, as well as AI and Agentic, cybersecurity and digital technology experts, will further enrich these discussions. The Group's internal centers of excellence such as Scaler (co-innovation with high-level startups), Future Makers (foresight and technology), and the Innolab initiative (proximity-driven innovation) will complement this experience. The objective of this visit is both to showcase the Group's expertise and technological excellence, and to provide directors with high-level training fully aligned with current and future challenges.

Finally, the employee director benefits, in accordance with the law, from additional training, the content of which is determined annually by the board of directors after consultation with the director concerned.

4.2.3.5 Shareholding obligation

Pursuant to the Articles of Association, each director must own at least 500 shares. This requirement does not apply, however, to the employee director or to the censor.

4.2.3.6 Declarations related to the members of the board of directors and Senior executive officers

To the best of the company's knowledge, there have been no official public incrimination and/or sanctions taken by statutory or regulatory authorities (including designated professional organisms) against any of the members of the board of directors or senior executive officers. No court has, over the course of the past five years at least, prevented the members of the board of directors or senior executive officers from acting as member of an administrative,

managing or supervisory body of an issuer or from participating in the management or oversight of an issuer's business. No board member or senior executive officers has been convicted for fraud over the past five years at least. No board member or senior executive officers has taken part as senior manager in a bankruptcy, receivership or liquidation over the past five years.

4.2.3.7 Potential conflict of interest and agreements

Each year a review of independence is conducted under the supervision of the nomination and governance committee. At their appointment and annually, directors and senior executive officers are also required to issue a statement to the company regarding the existence or absence, to their knowledge, of any conflicts of interest. The following developments are based on these annual reviews.

The board internal rules contain specific provisions relating to the identification and management of conflicts of interest, including specific Ring-Fencing measures (refer to section 4.2.3.8 for more details).

To the best of the company's knowledge, there is no conflict of interest between the duties to the company of directors and senior executive officers and their private interests and/or other duties.

To the company's knowledge, there are no existing service agreements between the members of the board of directors, senior executive officers and Atos SE or one of its subsidiaries which would provide for benefits.

To the best of the company's knowledge there are no arrangements, or any type of agreement with the shareholders, creditors, clients, service providers or others by which one of the members of the board of directors or

senior executive officer was selected as member of an administrative, managing or supervisory body or as a member of the general management of the company.

To the best of the company's knowledge, there are no family relationships between any executive senior officers and directors of the company.

Finally, to the best of the company's knowledge, there are no restrictions accepted by the members of the board of directors or senior executive officers concerning the sale of their potential shareholding in the company's share capital, with the exception of :

- a 180-day retention undertaking given by Philippe Salle as part of his commitment to subscribe to Atos SE's capital increase with preferential subscription rights for 2,432,432,432 new shares at a unit price of 0.0037 euro per share (before the reverse stock split), representing an investment of 9 million made on December 10, 2024 (this undertaking having therefore expired in June 2025); and
- the provision of the Articles of Association under which each director, save for the employee director, must own at least 500 shares of the company, and the retention obligations defined by the board of directors for the senior executive officers of the company.

4.2.3.8 Provisions relating to conflicts of interest in the board of directors' internal rules

Board of directors' internal rules

The board of directors of Atos SE has approved internal rules governing the work of the board. The internal rules specify the regulations regarding the composition, functioning, and role of the board, directors' remuneration, evaluation of the board's work, provision of information to directors, the role, responsibilities, and operating rules of the board's committees, the duties of the chairman of the board, specific assignments that may be entrusted to a director, and directors' confidentiality obligations.

The internal rules include, as schedules, a director charter, Ring Fencing measures and a stock market code of conduct.

In 2025, the board's internal rules were updated as follows:

- at the meeting of January 30, 2025, to reflect the terms of the Governance Principles Agreement (see Section 4.2.1.2 for details), to strengthen the powers and resources of the lead independent director (see Section 4.2.2 for details), and to take into account applicable legal provisions;
- at the meeting of July 31, 2025, to expand the responsibilities of the audit committee and to reflect its duties in risk and compliance matters;
- at the meeting of December 17, 2025, to revise the "Guide to the Prevention of Insider Trading" annexed to the internal rules, now renamed the "stock market code of conduct".

The board's internal rules are available on the company's website at atosgroup.com.

Acceptance of new corporate mandates

In accordance with the internal rules, the chairman and chief executive officer (and, where applicable, the chairman of the board, the chief executive officer, and any deputy chief executive officer) must seek the board's opinion before accepting a new corporate mandate in a listed company, whether French or foreign, outside the Group.

Conflicts of interest

Pursuant to the board internal rules, a director undertakes to strictly avoid any conflict that may exist between his or her own moral and material interests and those of the company. Directors must inform the chairman of the board of directors of any conflict of interest, even a potential one, within which he or she may be directly or indirectly involved. In the case where he or she cannot avoid having a conflict of interest, he or she must abstain from participating in discussions and decisions on such matter, and the chairman may request him or her not to attend the deliberations. A conflict of interest arises when a director or a member of his or her family could personally benefit from the way the company's business is conducted, or could maintain a relationship of any kind with the company, its affiliates or its management that could compromise the director's judgment (particularly as a client, supplier, business banker, legal representative).

Ring fencing

Pursuant to the board internal rules (article 7 and Schedule 2), board members linked to a competing company¹ shall not:

- have access to Atos SE's strategic or commercially sensitive information on competing markets;
- participating in meetings at which such information is discussed.

In addition, if the board of directors is called upon to consider a proposed transaction involving Atos Group activities in competition with those carried out by one of its shareholders, the director(s) appointed on the proposal of or representing the said shareholder may not, in principle, attend the debate or vote on the related resolution. The chairman of the board of directors, after consulting the nomination and governance committee,

may lift this restriction if he/she has obtained guarantees from the relevant shareholder that it has no conflict of interests in the proposed transaction (e.g., that the relevant shareholder is not involved in the proposed transaction).

Trading during closed periods

Pursuant to Atos' stock market code of conduct, Atos' directors, senior executive officers and a list of designated employees who are likely to have access on a regular or occasional basis to privileged information are required not to trade in Atos SE securities, whether directly or indirectly, during any "closed period", which extends over a period of six weeks prior to the publication of Atos SE annual financial statements, 30 days preceding the publication of Atos SE half year financial statements, and 15 days prior to the publication of Atos SE financial information for the first and third quarters.

4.2.3.9 Board of directors' internal charter on related-party and "free" agreements

The board of directors adopted an internal charter on related-party and "free" agreements, which it updated at its meeting on March 4, 2025, to continue improving the internal monitoring and oversight process for these agreements.

Considering the organization of the Atos Group and, in particular, the principle of segregation of duties of its internal control system, the internal charter sets up a procedure involving both the Group Legal department and the Group Internal Control department whereby:

- the Group Legal department is in charge of qualifying the agreements either as related-party agreements or as "free" agreements, and of supervising the authorization procedure for related-party agreements; and
- the Group Internal Control department is in charge of regularly assessing whether agreements relating to ordinary transactions entered into under normal conditions do indeed meet these conditions. It communicates the results of its work to the audit committee.

¹) *Competing company refers cumulatively to (i) any company which is directly involved in one or more product or service markets in which the Atos Group is involved and (ii) any company belonging to the same "company", within the meaning of competition law, as the latter.*

4.2.3.10 Evolution of the composition of the board of directors and its committees

Instance	Departure		Nomination		Renewal	
Board of directors	- Astrid Stange - Alain Crozier - Monika Maurer - Jean-Pierre Mustier * - Katrina Hopkins - Mandy Metten ⁽¹⁾ - Elizabeth Tinkham	01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 06/13/2025	- Joanna Dziubak - Hildegard Müller .Surojit Chatterjee	01/31/2025 01/31/2025 06/13/2025	- Sujatha Chandrasekaran - Françoise Mercadal -Delasalles - Jean-Jacques Morin	01/31/2025 06/13/2025 06/13/2025
Audit committee	Astrid Stange	01/31/2025	- Sujatha Chandrasekaran - Joanna Dziubak	01/31/2025 01/31/2025		
Nomination and governance committee	- Laurent Collet-Billon - Katrina Hopkins - Elizabeth Tinkham* - Sujatha Chandrasekaran	01/31/2025 01/31/2025 06/13/2025 06/13/2025	- Joanna Dziubak - Farès Louis - Laurent Collet-Billon** - Surojit Chatterjee	01/31/2025 01/31/2025 06/13/2025 06/13/2025		
Remuneration committee	- Astrid Stange* - Mandy Metten - Laurent Collet-Billon*	01/31/2025 01/31/2025 06/13/2025	- Laurent Collet-Billon* - Hildegard Müller - Farès Louis - Sujatha Chandrasekaran**	01/31/2025 01/31/2025 01/31/2025 06/13/2025		
CSR committee	Monika Maurer	01/31/2025	- Hildegard Müller - Farès Louis - Jean-Jacques Morin	01/31/2025 01/31/2025 12/17/2025		

1. As of February 28, 2024, Mandy Metten was appointed as an employee director pursuant to Article 16.1 of the Articles of Association of Atos SE. On January 31, 2025, in accordance with Article 16.1, paragraph 5, of the company's Articles of Association, and after noting that the number of directors stood at eight, the board of directors recorded the end of Mandy Metten's term of office as employee representative director. At the same meeting, the board decided to appoint her as a non-voting member, a nomination that was subsequently ratified by the general meeting held on June 13, 2025.

* Former chair.

** Current chair.

In accordance with Article 15 of the AFEP-MEDEF code, the company ensures that the timing of terms of office is structured in such a way as to avoid wholesale renewal and to promote the smooth and balanced renewal of board members.

The terms of office of Philippe Salle and Laurent Collet-Billon as directors, and of Mandy Metten as censor, will expire at the conclusion of the next annual general

meeting, which will rule on the financial statements for the 2025 fiscal year.

In addition, the board will take note of the expiration of the term of office of Farès Louis as employee director. In accordance with the company's Articles of Association, the most representative trade union within the French entities of the Atos Group. will appoint his successor.

4.2.4 Operation of the board of directors and its committees

4.2.4.1 Attendance to the meetings of the board of directors and its committees in 2025

Individual attendance

	Philippe Salle	Laurent Collet-Billon	Sujatha (Suja) Chandrasekaran	Surojit Chatterjee	Alain Crozier	Joanna Dziubak	Katrina Hopkins	Farès Louis	Monika Maurer	Françoise Mercadal-Delasalles	Mandy Metten	Jean-Jacques Morin	Jean-Pierre Mustier	Hildegard Müller	Astrid Stange	Elizabeth Tinkham
Board of directors	100%	100%	100%	77.78%	50%	100%	100%	100%	100%	94.74%	100%	89.47%	100%	100%	0%	100%
Audit committee	N/A	100%	100%	N/A	N/A	100%	N/A	N/A	N/A	N/A	N/A	100%	N/A	N/A	N/A	N/A
Nomination and governance committee	N/A	100%	100%	50%	N/A	100%	100%	100%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%
Remuneration committee	N/A	100%	100%	N/A	N/A	N/A	N/A	100%	N/A	100%	N/A	N/A	N/A	100%	N/A	N/A
CSR committee	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	N/A	100%	N/A	N/A	N/A	83.33%	N/A	N/A

Global attendance rate

Board of directors	Audit committee	Nomination and governance committee	Remuneration committee	CSR committee
95.90%	100%	95.83%	100%	94.44%

4.2.4.2 Board of directors' activity

Mission

The mission of the board of directors is to determine the strategy and trends of the company's activity and to oversee their implementation. The board of directors endeavors to promote long-term value creation by the company by considering the social and environmental aspects of its activities. It regularly reviews, in relation to the strategy it has defined, the opportunity and risks, such as financial, legal, operational, social and environmental risks, as well as the measures taken accordingly. In particular, as far as sustainability matters are concerned, the board of directors oversees the impacts, risks and opportunities identified by the company and the setting of targets related to these material impacts, risks and opportunities, and monitors progress towards them.

In addition, the board of directors determines the organization of the company's executive management, appoints the corporate officers, sets any limitations on their powers, and annually assesses the independence of the directors. It issues the corporate governance report, convenes and sets the agenda of the general meetings, conducts such controls and verifications as it deems appropriate—including management oversight and the accuracy of the accounts—reviews and approves the financial statements, communicates with shareholders, and monitors the quality of the information provided to the financial markets.

Operating rules

Pursuant to the board internal rules, the board of directors meets at least (i) once a month for the first 24 months following the effective date of the financial restructuring (i.e. December 18, 2024), then (ii) once every two months for the following 12 months, and (iii) once every quarter thereafter.

The directors may attend board of directors' meetings by videoconference or conference call. The decisions of the board of directors may be taken by written consultation of the directors in accordance with the legal and regulatory provisions in force and under the conditions set out in Article 18 of the company's Articles of Association. The meetings of the board of directors follow the agenda determined by the chairman and communicated to the directors. Whenever possible, the necessary documents and elements are sent to the directors with the agenda. The board of directors appoints, determining his or her term of office, a secretary who may be chosen from among the directors or from outside. The directors have the option of being represented at meetings of the board of directors by another director. Each director may only represent one of the other directors during the same board of directors. The board of directors may only deliberate validly if at least half of its members are present. Decisions are passed by a majority of members present or represented, or by a two-thirds majority for decisions covered by Article 3.2.2 of the internal rules. If the votes are split, the chairman of the session casts the deciding vote.

Executive Sessions

The board of directors' internal rules provide for the organization of at least one meeting each year held without the presence of the executive corporate officers. In practice, "executive sessions" are scheduled as items on the agenda at the end of several board meetings, without necessarily having a specific topic set in advance. As needed, directors hold these executive sessions without the presence of management (the chairman and chief executive officer and senior executives),

During the 2025 financial year, four executive sessions were held following meetings of the board of directors, notably to discuss the functioning of the company's governing bodies, the board's evaluation, and succession-related matters. The audit committee also held executive sessions following its meetings, during which sensitive financial matters were discussed, including strategic transactions, risks and litigation, crisis management, the evaluation of management teams, and outstanding matters with the statutory auditors.

In addition, executive sessions without the presence of the executive corporate officers may also be held during a board meeting. In particular, the chairman and chief executive officer leaves the meeting when the board examines (deliberates and votes on) matters relating to the assessment of his performance, the determination of his variable compensation, governance issues, or the granting of long-term incentive instruments.

Activities in 2025

During the 2025 financial year, the board of directors held 17 meetings. In accordance with the provisions of the board's internal rules and the Governance Principles Agreement, which provide for at least one meeting per month (see section 4.2.1.2), this number of meetings allowed the board to review, on a regular and timely basis, both routine and exceptional events affecting the Group. This included the review of the "Genesis" strategic and transformation plan and contemplated or decided divestment projects, notably the sale of Atos's strategic "Advanced Computing" activities to the French State.

The overall attendance rate of directors at meetings averaged 95.9% (see section 4.2.4.1 for details on individual attendance).

The board of directors met to discuss, in particular, the following matters:

Financial Information and Management:

- review and approval of the 2024 annual and consolidated financial statements, and the consolidated accounts for the first half of 2025, following reports from the audit committee and the Statutory Auditors;
- review of financial information, quarterly reports, and forward-looking information;
- approval of the management report and other reports to shareholders;

- proposal regarding the allocation of the 2024 net income;
- review of the Group's dividend policy;
- regular review of the Group's financial situation: debt, financing, liquidity, and credit rating;
- review of the 2026 budget;
- review of presentations, press releases, and monitoring of Atos's financial communication;
- approval of parent company guarantees and review of off-balance sheet commitments;
- examination of renewals of financial delegations to executive management;
- selection process for a new co-statutory auditor to propose to the general meeting approving the 2025 accounts, replacing Grant Thornton whose mandate expires.

Strategy and Operations:

- review and implementation of the "Genesis" strategic and transformation plan, announced during the Capital Markets Day on May 14, 2025; regular updates on the implementation of the plan's various pillars;
- regular updates on market developments, notable macroeconomic factors, and the Group's relative positioning;
- monitoring of divestment projects, including the proposed sale of "Advanced Computing" activities (excluding Vision AI) to the French State; regular updates on the progress of discussions;
- regular presentations from Group executive committee members on their respective areas of responsibility;
- review and monitoring of the Group's legal entity simplification and rationalization project;
- monitoring of Atos's stock performance; approval of the share consolidation effective April 24, 2025, aimed at restoring a customary number of shares, reducing share price volatility, and supporting renewed market momentum.

Risks and compliance:

- review and monitoring of significant financial and non-financial risks facing the Group and contracts involving significant risks, notably based on risk maps prepared by the company; examination of procedures for assessing and managing these risks;
- review of recommendations from internal audit assignments;
- regular updates on major ongoing litigation;
- annual compliance review for 2025 and follow-up on 2024 compliance alerts; monitoring of actions implemented as part of the anti-corruption risk mapping exercise.

Compensation:

- determination of 2024 compensation, particularly in relation to achievement of the chairman and chief executive officer's variable performance criteria;
- definition of the compensation policy for directors and the statutory auditor for 2025;
- definition of the compensation policy applicable to the chairman and chief executive officer for 2025;
- setting objectives for the variable component of the chairman and chief executive officer's 2025 remuneration;
- review of remuneration for any individual whose gross annual compensation exceeds €800,000;
- validation of partial achievement of performance conditions under the May 18, 2022 performance share plan;
- approval of a performance share plan for 2025–2028 for executive corporate officers, employees, and senior executives of the Group;
- review of the impact of the share consolidation on long-term incentive plans.

Corporate Social Responsibility (CSR):

- annual review of results related to the implementation of the Group's 2024 CSR strategy;
- review of the 2024 Sustainability Report;
- review of the key Compliance highlights in 2024;
- review and monitoring of the evolving CSR regulatory landscape (CSRD, Taxonomy) and initiatives implemented to align with sustainability reporting requirements;
- review of the key CSR messages presented during the Capital Market Day;
- review of the update of the double materiality assessment conducted in accordance with ESRS requirements and its results; review and update of the list of impacts, risks, and opportunities (IROs);
- monitoring of the sustainability reporting process and the performance by the sustainability auditors of the sustainability information certification;
- validation of the Group's decarbonization strategy and transition plan;
- annual review of Atos's diversity policy and follow-up on results achieved in the previous fiscal year.

Governance:

- General meeting:
 - preparation of the general meeting held on January 31, 2025, to approve the 2023 annual accounts;
 - convening and preparation of the general meeting held on June 13, 2025, to approve the 2024 annual accounts;
 - adoption of management reports and the corporate governance report for the 2023 and 2024 fiscal years;
 - definition of the agenda and adoption of draft resolutions, with detailed review of governance-related resolutions;
 - preparation of responses to shareholders' written questions.
- Corporate governance of the company:
 - preparation of the annual general meeting to approve the 2023 financial statements, held on January 31, 2025; review of responses to shareholders' written questions;
 - convening and preparation of the annual general meeting to approve the 2024 financial statements, held on June 13, 2025; review and approval of the board's report to the AGM and draft resolutions.
- Governance documentation:
 - review and approval of the 2024 Universal Registration Document, including the corporate governance report;
 - annual review of regulated agreements authorized in previous fiscal years and update of the procedure for qualifying agreements relating to ordinary transactions concluded on normal terms;
 - amendments to the board of directors' internal rules;
 - update of the company's delegation of authority policy (internal and external).

The board regularly received reports from the Statutory Auditors and its four permanent committees.

The committees are governed by the board of directors' internal rules. Their role is purely advisory, aimed solely at preparing the work of the board, which remains the sole decision-making and responsible body. The committees report on their work to the board. Their recommendations are thoroughly discussed in sessions, where appropriate based on the documentation provided by the committees.

The following section details, committee by committee, the work carried out during the 2025 fiscal year.

4.2.4.3 The audit committee's activity

Composition

The audit committee is composed of four members, 100% of whom are independent (including its chair).

By virtue of their education and professional experience, each committee member has considerable experience and high-level expertise in financial and accounting matters (see biographies in section 4.2.3.1).

The audit committee is chaired by Jean-Jacques Morin who started his career with Deloitte where he spent five years in auditing and consulting. With over two decades of experience, including multiple roles as CFO of Alstom and Accor, Jean-Jacques Morin has a profound expertise in finance and fully handles intricate financial environments. From 2016 to 2020, he was a member of the audit committee of Orbis. He also chaired the Finance and audit committee of Vallourec (listed of Euronext Paris) from 2018 to 2021. In his current position as deputy CEO of the Accor Group and chief executive officer of the Premium, Midscale & Economy Division, Jean-Jacques Morin continues to showcase his broad range of experience and leadership in the financial sector.

Member of the audit committee, Sujatha (Suja) Chandrasekaran has developed expertise in financial governance and risk management through her directorships of listed companies such as American Eagle Outfitters, Brenntag SE and Cardinal Health. Her management experience at CommonSpirit Health, Kimberly-Clark and Walmart led her to oversee strategic technology investments, contributing to the financial performance of these organizations. Her role on several supervisory boards gives her a solid understanding of internal control, regulatory compliance and audit requirements.

Laurent Collet-Billon is also a member of the audit committee and possesses extensive expertise in financial matters, and risk management, cultivated through his illustrious career at the Direction Générale de l'Armement (DGA). He has developed experience in financial oversight, strategic planning, and risk mitigation in the context of defense procurement and international cooperation. Laurent Collet-Billon's advisory roles at Alcatel-Lucent and Thales underscore his proficiency in navigating complex financial landscapes and ensuring regulatory compliance.

Finally, Joanna Dziubak, member of the audit committee, has in-depth expertise in corporate finance, investment and risk management, acquired during her career in the banking and private equity sectors. After starting out at Goldman Sachs in the M&A group in London, she was promoted to Managing director in the Principal Investment Area, where she managed private equity and mezzanine debt funds; she was also a partner and member of the investment committee at Park Square Capital. As a former member of the supervisory board of Groupe Caisse des Dépôts, she has developed expertise in financial supervision and internal control in regulated environments.

Mission

The audit committee prepares and facilitates the work of the board of directors within its fields of competence. For this purpose, it assists the board of directors in its analysis of the accuracy and sincerity of the accounting, financial, legal and sustainability information of the company and

shall ensure the quality of the internal control and risk management systems, and the information provided to the shareholders and to the markets. The committee formulates opinions and recommendations to the board of directors according to the following assignments received from the board:

With respect to the accounts:

- to monitor the financial reporting process, and submit recommendations or proposals to ensure integrity of the said process;
- to proceed with the prior examination of and give its opinion on the draft annual, half-yearly and, where applicable, quarterly company and consolidated accounts of the company prepared by the financial management;
- to examine the relevance and the permanence of the accounting principles and rules used to draw up the company and consolidated accounts of the company and to alert any failure to comply with these rules;
- to be presented with the evolution of the perimeter of consolidated companies and to receive, where applicable, any necessary explanations;
- to meet, whenever it deems necessary, the auditors, the general management, the financial, treasury and accounting management, Internal Audit or any other member of the management; these hearings may take place, when appropriate, without members of the general management being present;
- to examine, prior to their publication, the draft reports of activity, profit and loss accounts and all accounts (including provisional accounts) drawn up for the needs of specific, significant operations (such as contributions, mergers, payment of advances on dividends, etc.), and particularly those that may create a conflict of interest;
- to examine the financial documents distributed by the company upon approval of the annual accounts as well as the important financial documents and press releases before their publication and potentially give an assessment of such documents; and
- to inform the board of directors of the outcome of the statutory audit and explain how the statutory audit contributed to the integrity of financial reporting and what the role of the audit committee was in that process.

With respect to the external control of the company:

- to examine questions concerning either the appointment or renewal of the statutory auditors and, on the recommendation of the CSR committee, of the company's sustainability auditors;
- to monitor the conduct of the fulfilment of the mission entrusted to the statutory auditors;
- to approve the provision of any service assignment by the statutory auditors or by their network members for the benefit of the company or its subsidiaries, other than the certification of the accounts and the services required from the statutory auditors by the law. The committee bases its recommendations on the analysis of the risk to the independence of the statutory auditor(s) and on the safeguard measures applied by them;

- to be informed of the amounts of fees paid by the company and its Group to entities in the network to which the auditors belong and to ensure that the amount of such fees or the proportion they represent in their turnover is not likely to jeopardize the independence of the auditors;
- to ensure the rotation of the signatories to the accounts on behalf of the firms having a large network of auditors, as the case may be, and proper time sequence between the end dates of the mandates of the two statutory auditors; and
- to ensure that the statutory auditors comply with their independence requirements.

With respect to the company's internal control and the monitoring of risks and compliance:

- to assess, along with the persons responsible at Group level, the efficiency and the quality of the systems and procedures for internal control of the Group, to examine the significant off-balance sheet risks and commitments, to meet with the person responsible for Internal Audit, to give its opinion on the organization of the department and to be informed of its work program. The committee shall be provided with the Internal Auditor's reports or a periodic summary of these reports;
- to examine, along with those responsible for internal audit, the objectives and plans for intervention and action in the area of internal audit, the conclusions of such interventions, the actions, recommendations and follow-up that are given to them and the amount of fees requested, where applicable, apart from the presence of the members of senior management;
- to examine the methods and results of internal audit, and verify that the procedures used shall ensure that the accounts of the company reflect accurately the authenticity and reality of the company and are compliant with accounting rules;
- to assess the reliability of the systems and procedures that are used for establishing the accounts, as well as the methods and procedures for reporting and handling accounting and financial information;
- to examine the methods and procedures of reporting and handling accounting and financial information coming from the subsidiaries and/or operational units;
- to be informed by the general management, or by any other means, of any claims by third parties or any internal information revealing any criticism of the accounting documents or internal control procedures of the company, as well as of procedures implemented for this purpose and the remedies for such claims or criticisms.
- to entrust to internal audit any assignment that it deems necessary;
- to monitor the effectiveness of the Internal Audit of the procedures relating to the preparation and processing of financial and extra-financial accounting information;
- regularly review the financial situation and cash position;
- regularly review and examine, in particular based on the risk maps prepared by the company, significant commitments and risks, including financial, legal, and

operational risks, as well as contracts with significant risk exposure, and review the procedures established to assess and manage these risks;

- regularly review, and at least once a year, significant litigation; and
- ensure the implementation and effectiveness of the Group's compliance policies.

With respect to monitoring the sustainability reporting process:

- to monitor the sustainability reporting process and the performance of sustainability auditors in certifying sustainability reporting, in conjunction with the CSR committee.

Operating rules

Pursuant to the board internal rules, the audit committee members are provided, at the time of appointment, with information relating to the company's specific accounting, financial and operational features. The audit committee interviews the statutory auditors, the sustainability auditors and also the persons responsible for finance, accounting and treasury matters. The review of accounts by the audit committee should be accompanied by a presentation from the statutory auditors stressing the essential points not only of the results of the statutory audit, in particular the adjustments resulting from the audit and significant weaknesses in internal control identified during the auditor's works, but also of the accounting methods chosen. It should also be accompanied by the complementary report to the audit committee provided for by applicable law and a presentation from the chief financial officer describing the corporation's risk exposures including those of a social and environmental nature, and its material off-balance-sheet commitments. As far as Internal Audit and risk control are concerned, the audit committee interviews those responsible for the Internal Audit. It should be informed of the program for the Internal Audit and receive Internal Audit reports or a regular summary of those reports. The audit committee may use external experts as needed.

In 2025, the audit committee, in its operation, benefited from company's internal competences, in particular the Group chief financial officer, the Group general secretary, the Group General Counsel, the Group Head of Internal Audit, the Group Head of Bid Control and Business risk management, the Group Head of Investor Relations and Financial Communication, the statutory auditors who attended, as applicable and upon request from the audit committee chairman, meetings of the audit committee, and the sustainability auditors. All documentation presented to the audit committee was communicated to the audit committee by the Group chief financial officer several days prior to the meetings.

Regarding the process for preparing sustainability-related information and the performance of sustainability auditors in the context of the assurance of sustainability information, the audit committee relies on the preliminary work carried out in this area by the CSR committee. The allocation of responsibilities between the respective committees is described in Articles 9.3.4(b)(vi) and 9.3.3(b)(iv) of the board's internal rules. A joint meeting is held each year to discuss these matters.

Activities in 2025

During the 2025 financial year, the audit committee held 8 meetings, including one joint session with the CSR committee. The attendance rate of members at meetings was 100%.

The audit committee met to review, in particular, the following matters, in order to provide opinions and recommendations to the board of directors:

- review of accounting and financial documents prior to their submission to the board;
- review of key accounting positions and methods used;
- review of quarterly financial reports on Group performance, the 2024 consolidated financial statements, the 2025 half-year financial statements, and draft press releases, before their transmission to the board of directors;
- regular information on and review of the Group's cash position, liquidity, and financing needs; review of significant off-balance-sheet commitments;
- regular review, in particular based on the risk maps prepared by the company, of significant commitments and risks, including financial, legal, operational, social, and environmental risks, as well as contracts with significant risk exposure;
- review of the procedures established to assess and manage these risks;
- regular review of the status of claims, litigation, and provisions;
- annual review of cybersecurity, including the main associated risks, the organizational framework in place to manage them, and preventive and protective measures;
- review of summary reports on Internal Audit activities and conclusions of major assignments; regular updates on compliance matters;
- review of the work of the Statutory Auditors, including their interim and final reports on the annual and half-year financial statements, as well as reports on other work performed as part of their overall audit engagement;
- review of the independence of the Statutory Auditors and the breakdown of their fees;
- supervision of the process for appointing a new joint Statutory Auditor to be proposed to the annual general meeting approving the financial statements for the year ended December 31, 2025, in view of the expiration of Grant Thornton's mandate;
- review of relevant sections of the Universal Registration Document, particularly those relating to financial information, risk factors, and litigation;
- review of a draft update to the board's internal rules to expand the responsibilities of the audit committee and reflect its duties in risk and compliance matters.

4.2.4.4 The nomination and governance committee's activity

Composition

The nomination and governance committee is composed of four members, 100% of whom are independent (excluding employee director). The nomination and governance committee is chaired by an independent member and comprises one employee director.

Mission

The nomination and governance committee shall have the task of preparing and facilitating the decisions of the board of directors within its fields of competence according to the following assignments received from the board:

With respect to nominations:

- to research and examine, for the board of directors, any candidate for the appointment to the position of member of the board of directors or to a position of manager who holds a corporate mandate within the company;
- to formulate an opinion on these candidates and/or a recommendation to the board of directors, particularly taking into account the desired balance within the composition of the board of directors with regard to the composition and the evolution of the share ownership of the company and to assess the opportunities for the renewal of mandates;
- to organize a procedure designed to select future independent directors before approaching them (as described in Section 4.2.3.1);
- to review and issue recommendations regarding the succession plan for executive officers.

With respect to corporate governance:

- to review the implementation of best corporate governance standards by the board of directors;
- to supervise the annual evaluation of the works of the board;
- to examine major operations involving a risk of a conflict of interest between the company and the members of the board of directors;
- to prepare the work of the board of directors regarding the assessment of the independence of the board members;
- to answer, on an ad hoc basis, questions relating to the operation of the board.

Operating rules

The nomination and governance committee is subject to the same general operating rules as those applicable to the other board committees. The nomination and governance committee may use external experts as needed.

Activities in 2025

During the 2025 financial year, the nomination and governance committee held six meetings. The average attendance rate of members at these meetings was 95.83%.

The committee met to review, in particular, the following matters, in order to provide opinions and recommendations to the board of directors:

- identification of potential candidates and proposal for the appointment of new directors and the renewal of mandates at the annual general meeting, taking into account the diversity policy defined by the board;
- proposal for the appointment of a new lead independent director;
- proposal for the appointment of a censor to the board of directors;
- proposal for the composition of the board committees, reflecting changes in the board's composition;
- annual review of the board's composition in relation to the board's diversity policy and proposals regarding the board's diversity policy;
- individual review of (i) each director's independence and any actual or potential conflicts of interest (see Section 4.2.3.2 on directors' independence), (ii) the availability and participation of each director in board and committee meetings during the year, and (iii) their skills and expertise;
- review of the talent retention policy, particularly regarding women executives;
- proposal for the selection of an independent external consultant to review the functioning of the board and its committees in 2025, and preparation of the evaluation work; review of the results of the formal annual evaluation;
- review and recommendations regarding the succession plan for the chairman and chief executive officer;
- review of relevant sections of the Universal Registration Document, including the corporate governance report, particularly regarding governance information.

4.2.4.5 The remuneration committee's activity

Composition

The remuneration committee is composed of four members, 100% of whom are independent (excluding employee director). The remuneration committee is chaired by an independent member and comprises one employee director in accordance with the recommendations of the AFEP-MEDEF code.

Mission

The remuneration committee shall have the task of preparing and facilitating the decisions of the board of directors within its fields of competence according to the following assignments received from the board:

- to formulate proposals regarding the compensation of the chairman of the board and the senior executive officers (amount of the fixed compensation and definition of the rules governing the variable compensation, ensuring the consistency of these rules with the annual assessment of the performances and with the medium-term strategy of the company, as well as checking the annual application of such rules) and of the directors;
- to review and formulate recommendations to the board of directors regarding the annual compensation policy for senior corporate officers;
- to contribute to the preparation of the profit-sharing policy of the staff of the company and its subsidiaries. In particular, the remuneration committee's task is to formulate proposals regarding the decisions to grant options for the subscription and/or purchase of company shares, or company performance shares to the benefit of senior corporate officers and any or all employees of the company and its subsidiaries;
- to formulate proposals concerning the free allocation of existing shares or those to be issued under the authorizations given by the shareholders' general meeting. It shall propose names of those who shall benefit from the share allocations, the conditions (particularly the duration of the acquisition period and of the period during which the shares must be held) and the criteria of allocation of the shares (the position of the employee at the time of the definitive allocation, conditions of the individual performance or financial performance of the company, etc.);
- with respect to the members of the board of directors, to determine each year the total amount of the compensation which shall be submitted to the approval of the general meeting and the way in which such compensation shall be distributed among the members of the board of directors (and, as the case may be, the censor(s)), particularly taking into account the presence of the members at the board of directors meetings and the committees of which they are members, the level of liability incurred by the directors (and censor(s) where applicable) and the time devoted to their functions;
- to give its opinion prior to any proposal of an exceptional remuneration proposed by the board of directors in view of remunerating one of its members who shall have been assigned a special task or mandate in accordance with the provisions of Article L. 225-46 of the French commercial code;
- to make observations and/or recommendations related to the pension and insurance plans, payments in kind, various financial rights granted to corporate officers of the company and their subsidiaries.

Operating rules

The remuneration committee meets without the company's officers presence for the setting of the company's officers and the senior executive officers' compensation policy and the senior executive officers' related objectives as well as the assessment of the latter's performance on the occasion of the allocation of their variable compensation. The remuneration committee delivers an opinion to the board of directors on the performance of the senior executive officers. The senior executive officers are associated to the works of the remuneration committee relating to the long-term incentive policy related proposals for employees. The remuneration committee may use external experts as needed.

Activities in 2025

During the 2025 financial year, the remuneration committee held six meetings, including two joint sessions with the CSR committee. The attendance rate of members at these meetings was 100%.

The remuneration committee met to review, in particular, the following matters, in order to provide opinions and recommendations to the board of directors:

- proposals regarding the determination of remuneration for fiscal year 2024, particularly with respect to the achievement of performance criteria for the variable remuneration of the chief executive officer;
- proposal regarding the remuneration policy applicable to directors and the censor for 2025;
- proposal regarding the performance objectives linked to the variable component of the chairman and chief executive officer's remuneration for fiscal year 2025, based on the remuneration policy approved at the annual general meeting of January 31, 2025, and applicable to the chairman and chief executive officer for 2025;
- proposal regarding the remuneration policy applicable to the chairman and chief executive officer for 2026, including the determination of performance objectives associated with the variable component of their remuneration;
- proposals regarding the remuneration of any individual whose annual gross remuneration exceeds €800,000;
- review of the partial achievement of performance conditions applicable to the performance share plans dated May 18, 2022;
- review and proposals regarding the performance share plan for 2025-2028 for executive corporate officers and Group employees and senior managers;
- review of the impact of share consolidation on long-term incentive arrangements;
- review of relevant sections of the Universal Registration Document, including the corporate governance report, particularly regarding remuneration information.

4.2.4.6 The CSR committee's activity

Composition

The CSR committee is composed of four members, out of which 100% are independent (excluding the employee director). The CSR committee has been chaired by an independent director since December 2018. The meetings of the CSR committee are always open to the other members of the board.

Through their training and professional experience, each member of the committee has considerable experience and high-level expertise in corporate social responsibility (see biographies in section 4.2.3.1).

Françoise Mercadal-Delasalles has chaired the CSR committee since January 14, 2024. She has extensive financial experience, at the crossroads of senior public service and the private sector, and has solid expertise in digital technology. Particularly sensitive to the social issues of digital transformation and inclusion, she has been appointed co-president of the National Digital Council (Conseil National Numérique) and High Advisor (Haut Conseiller). Françoise Mercadal-Delasalles led Société Générale's digital transition project. She is responsible for the deployment of the 'Digital for All' program, which is based on an ambitious project to equip employees and a vast program to support the transformation and assimilation of digital technology. She is also co-founder and President of Auxo Dynamics, a digital platform for CSR that supports companies in their transition to sustainable business models, and helps with the management of reporting in accordance with the CSRD and SEC directives.

Farès Louis is a member of the CSR committee and brings to its work the perspective of employees, resulting from his current position within the Group as Business Developer, but also from his long experience as a staff representative both within trade unions and at the level of European and national works councils. A member of the board of directors since April 25, 2019, he has acquired solid expertise in governance.

Hildegard Müller is also a member of the CSR committee. She has extensive experience in management and governance within large organizations, particularly in the energy and industrial sectors. Her career, which includes positions in major companies such as Siemens Energy, Vonovia and DEKRA SE, demonstrates her expertise in strategic development and energy transition. As a member of Vonovia's Finance, Strategy and Sustainability committee and with her experience at the head of the BDEW (Bundesverband der Energie- und Wasserwirtschaft), she brings in-depth knowledge of CSR issues, particularly in terms of energy transition and sustainable infrastructure. She thus brings to the CSR committee a strategic vision and valuable expertise in sustainable development and responsible governance.

Jean-Jacques Morin is a member of the CSR committee, to which he brings strong financial and governance expertise acquired through an international career within major industrial and service groups. As deputy chief executive officer of Accor and chair of audit and accounts committees, he is already closely familiar with cross-cutting issues relating to extra-financial reporting,

sustainability information and related regulatory requirements. His role as chair of Atos' audit committee has already led him to work closely with the CSR committee on sustainability matters falling within the remit of the audit committee, thereby strengthening the consistency, quality and coordination of the work carried out by the two committees.

Mission

Within its relevant fields of competence, the CSR committee shall have the task of preparing and facilitating the work of the board of directors. The committee shall formulate all opinions and recommendations to the board of directors within the areas described here below. The committee shall particularly receive from the board of directors the following assignments:

- to review the Group's corporate social responsibility strategy, in all its dimensions including Environment, Social and Governance dimensions ("ESG"), and the rollout of the related initiatives;
- to review the Group's corporate social responsibility (ESG) commitments in light of the challenges specific to the Group's business and objectives;
- to evaluate the risks and opportunities with regard to the corporate social responsibility (ESG) performance;
- to review the corporate social responsibility (ESG) policies taking into account their impact in terms of economic performance;
- to review the summary of ratings awarded to the Group by rating agencies and in extra-financial analysis, and
- in support of the audit committee, and to allow the audit committee to perform its own duties in that context as described in article 9.3.3(b)(iv) of the board internal rules, to carry out preliminary works in order to monitor the sustainability reporting process and the performance by the sustainability auditors of the sustainability information certification, including:
 - to monitor the sustainability reporting process and the process used to determine the information to be published in this regard and where appropriate to make recommendation to ensure its integrity;
 - to monitor the effectiveness of internal control and risk management systems, as well as the internal audit where applicable, with regard to procedures relating to the preparation and processing of sustainability information;
 - to supervise the selection procedure for the sustainability auditors and to issue a recommendation to the audit committee on the sustainability auditors proposed for appointment by the annual general meeting, including the renewal of their term of office;
 - to monitor the performance by sustainability auditors of the mission to certify sustainability information;
 - to verify the compliance by the sustainability auditors with the conditions of independence prescribed by applicable regulations;

- to approve, within the framework authorized by the board of directors, the provision by the sustainability auditors, or members of their respective networks, of services other than the certification of sustainability information to the company and the companies that it controls directly and indirectly;
- to present to the audit committee (i) the company's draft sustainability report, and (ii) the report drawn up by the sustainability auditors, and make appropriate recommendations to the audit committee with respect to the conduct of the sustainability reporting process and the performance by the sustainability auditors of the sustainability information certification.

Based on these preliminary works carried out by the CSR committee, the audit committee issues a recommendation to the board of directors regarding the sustainability reporting process and the performance by the sustainability auditors of the sustainability information certification. A summary of the audit committee's conclusions and the related recommendation made to the board of directors is communicated to the CSR committee.

Operating rules

During the meetings of the CSR committee, the Head of Investor Relations and CSR jointly with the Group CSR Officer explains in depth the corporate social responsibility issues addressed by the company and the evolution of the regulatory framework and those topics are discussed at length with the CSR committee members. The chair of the CSR committee reports to the full board very regularly on the CSR committee's works. The CSR committee is subject to the same general operating rules as those applicable to the other board committees. The CSR committee meets as often as the company's interest so requires. The CSR committee works closely with the audit committee, in particular to monitor the process of preparing the sustainability information. The CSR committee may, in carrying out its responsibilities, contact leading managers of the company after notifying the chairman of the board of directors or the board of directors itself and under the condition that it reports back to the board of directors. The CSR committee may use external experts as needed.

Activities in 2025

During the 2025 financial year, the CSR committee held six meetings, including three joint sessions (two joint sessions with the remuneration committee and one joint session with the audit committee). The average attendance rate of members at these meetings was 94.44%.

The members of the CSR committee also attended a joint session with the audit committee in order to coordinate their works with those of the audit committee with respect to the sustainability reporting process and the monitoring of the performance by the sustainability auditors of the sustainability information certification.

The CSR committee met to review, in particular, the following matters, in order to provide opinions and recommendations to the board of directors:

- annual review of results related to the implementation of the Group's 2024 CSR strategy;
- review of the 2024 Sustainability Report;
- review of the Compliance highlights in 2024;
- review and monitoring of the evolving CSR regulatory landscape (CSRD, Taxonomy) and initiatives implemented to align with sustainability reporting requirements;
- review of the key CSR messages presented during the Capital Market Day;
- review of the update of the double materiality assessment conducted in accordance with ESRS requirements and its results, review and update of the list of impacts, risks and opportunities (IROs);
- monitoring of the sustainability reporting process and the performance by the sustainability auditors of the sustainability information certification;
- proposals related to the Group's decarbonization strategy and the adoption of the transition plan;
- proposed CSR criteria for setting the criteria for the annual variable compensation of the chair and chief executive officer for 2026.

4.2.5 Assessment of the works of the board of directors

Procedure

Pursuant to the board internal rules, the board of directors must assess its capacity to meet the expectations of the shareholders by periodically analyzing its composition, organization and its operation, as well as the composition, organization and operation of its committees.

The evaluation has three objectives:

- to assess the way in which the board operates;
- to check that the important issues are suitably prepared and discussed; and
- to measure the actual contribution of each director to the board's work.

Once a year, the board of directors shall devote one item on its agenda to the discussion of its operation and inform the shareholders each year, in the Universal Registration Document, of the conduct of these assessments and the subsequent follow-up.

In accordance with the AFEP-MEDEF code, the board of directors has undertaken since 2009 a formalized annual assessment. The lead director, with the support of the nomination and governance committee, is responsible for overseeing the annual assessment of the performance, operation, and effectiveness of the board of directors and its committees. In accordance with Atos' best practices, an external assessment is conducted every three years, which was the case for the 2025 financial year.

External assessment in 2025

In September 2025, after reviewing several proposals from external consultants recognized for their expertise in evaluation, the nomination and governance committee selected one of them, based on their experience, reputation, and proposed methodology. The committee also verified and assessed, with regard to both the company and its officers and directors, the complete independence of the selected consultant, particularly in light of the latter's lack of any recruitment-related activities.

Each director received several detailed questionnaires designed to assess the functioning of the board of directors and its committees. The five questionnaires (one for the board and one for each of the four board committees) were prepared by the consultant and then reviewed and validated by the lead director. They were

completed by each member of the board of directors (including the non-voting member). Based on the completed questionnaires, the consultant conducted individual interviews with each member of the board. Interviews were also conducted with certain key management functions, such as the chief financial officer, the chief human resources officer, and the general secretary, in order to obtain an overall view of the company's functioning and governance.

Following the interview process, the consultant's report, including the results of the assessment and recommendations for the future, was submitted and presented to the nomination and governance committee, then to the board of directors. An executive session was held specifically to discuss the assessment of the board and its committees.

Results of the 2025 assessment and recommendations for 2026

Overall assessment for 2025

• The board of directors

This assessment paints a very positive picture: the directors highlighted the clear improvement in Atos' governance in recent times, despite the difficult context. They particularly noted the strengthening of leadership, driven in particular by the combination of the roles of chairman and chief executive officer, as well as the composition of a more diverse and streamlined board, working collaboratively and constructively to serve the Group's priorities.

The directors consider that the board's agendas are balanced, well-structured and cover all key topics. They also note a significant shift in the topics addressed, reflecting a gradual transition from a focus on restructuring to strategic discussions, in line with the evolution of the company's priorities. Management is considered to be transparent and accessible, providing directors with adequate information and well-prepared presentations, enabling high-quality debate and free expression by directors. This transparency fosters exchanges that are both useful for management and productive for the organization.

The interaction between board members and management teams is perceived as constructive and

increasingly dynamic. Directors appreciate that members of the management team are more exposed to the board, thereby strengthening mutual understanding and alignment of work.

Finally, the professionalism, responsiveness, and constant support provided by the board Secretariat are unanimously appreciated. The director onboarding program is also considered particularly effective and useful, contributing significantly to the smooth functioning of the board.

In conclusion, the board of directors is considered a highly effective, balanced body that demonstrates sound governance practices and fully supports the Group's performance and ambitions.

• Committees:

The contribution of the audit committee is considered particularly strong. The directors highlight the expertise, diligence, and leadership of its chairman, recognized by both his peers and the finance teams. The nomination and governance committee also plays a positive role, particularly in the recruitment of new directors, as does the remuneration committee, while the CSR committee is praised for introducing and structuring the CSR policy.

Areas for improvement and measures to be taken in 2026**• Board of directors:**

The assessment identified several areas for improvement, illustrating the board's desire to continue strengthening itself and further increasing its collective effectiveness. In a context of significant transformation, the directors emphasize the importance of further developing the dynamic of exchanges, by increasing individual interactions and face-to-face meetings, in order to consolidate the working culture of the recently renewed board.

The directors also wish to optimize certain organizational aspects to streamline the board's work. In particular, they recommend adjusting the frequency of meetings to focus sessions on high value-added topics, noting that the requirement for monthly meetings for 24 months following the date of the restructuring is a result of Atos' accelerated rescue plan. The early transmission of preparatory documents and minutes is also identified as a lever for enriching the quality of exchanges and debates.

In addition, the directors encourage more regular executive sessions, which provide a privileged space for in-depth and independent exchanges. They also emphasize the importance of closer contact with the lead director, whose role remains central to supporting the board's growth.

Finally, the directors reaffirm the need to continue the work undertaken in the areas of talent management and succession planning. Recent changes in the management team encourage the board to deepen its knowledge of new key talent and to be more involved upstream in discussions relating to organization and managerial developments.

Taken together, these areas for improvement are part of a constructive and ongoing process, reflecting the board's commitment to strengthening its strategic contribution to the Group in the long term.

• Committees:

The assessment also identified areas for improvement for the committees. In particular, they are encouraged to further enhance their effectiveness by systematically holding executive sessions and distributing written minutes to the entire board.

With regard to the audit committee, it is recommended that the quality of its work be further improved by sending documents earlier to allow for optimal preparation. The nomination and governance committee would benefit from further structuring its work on succession and talent management. The remuneration committee is invited to deepen its coordination with the nomination and governance committee on talent and succession issues. Finally, the CSR committee can further increase its impact by intensifying its exchanges with other committees on non-financial risks and ESG issues, thereby consolidating its added value within the board.

Results of implementing the recommendations for 2025

Directors believe that the recommendations formulated upon completion of the 2024 assessment were duly taken into account in 2025. In particular, they were as follows:

Topic	Recommendations for 2024	Progress made in 2025
Strategy and Knowledge of Atos' Business	• With the financial restructuring completed by the end of the 2024 financial year, refocus discussions on the Group's industrial strategy, competitive positioning and long-term strategic and operational objectives • Schedule dedicated strategy sessions with contributions from business leaders, external experts, and clients • Organize regular site visits and presentations from operational units to enhance the board of directors' operational insight	• The directors unanimously noted the progress made in 2025 and the refocusing of discussions on strategic issues. • The board noted the progress made with specific strategic sessions, including the participation of external and internal experts. • Presentations by the company's operational managers (members of the Group executive committee) were made at board meetings. A site visit is scheduled for early 2026.
Risk Management	• Regular updates on major risks and monitoring of high-risk contracts • Systematically formalize an approach covering all types of risk, with an updated matrix for a global view • Improve the integration of non-financial risks (contracts, clients, CSR) and ensure regular monitoring of projects and their progress	• The directors noted the progress made in risk management. In particular, regular updates were provided on major risks, monitoring of high-risk contracts was presented, and the mapping appropriately includes all types of risks, including non-financial risks.
Board Performance and Composition	• Enhance meeting dynamics by prioritizing face to face meetings for strategic decisions. • Reinforce direct interaction with line managers, analysts and external experts to better address strategic and operational issues	• The board noted the improved dynamics of its meetings. The meeting formats (in-person or virtual) were deemed appropriate by a very large majority of directors. • Presentations by the company's operational managers (members of the Group executive committee) were made at board meetings. Training with an external expert was also held in July 2025 on CSRD topics.
Committees	• Audit committee: Continue to improve regular monitoring of risk management and compliance • Nomination and governance committee: Focus on succession planning, diversity and talent development • Remuneration committee: Continue to improve coordination with the nomination and governance committee; extend compensation controls to all levels of management • CSR committee: Monitor CSR initiatives and progress more frequently	• The members of the various committees noted a marked improvement in their functioning and practices, and expressed their desire to continue strengthening their coordination and effectiveness.

4.3 Compensation and stock ownership of company officers

4.3.1 Compensation policy for the company officers

4.3.1.1 General principles of the company officers' compensation

4.3.1.1.1 Setting, amending and implementing the compensation policy

Setting the compensation policy

The compensation policy for the company officers is set by the board of directors, upon the proposal of the remuneration committee, and submitted to the vote of the general meeting.

The role and missions of the remuneration committee in the context of setting, amending and implementing the compensation policy are stated in the internal rules of the board of directors (cf. section 4.2.4.5).

The board of directors defines the elements of analysis that it wishes the remuneration committee to provide in support of its recommendations and determines the time horizon to be considered to set the company officers' compensation.

The principles governing the determination of the compensation of the company officers are established in the framework of the AFEP-MEDEF code to which the company refers.

In particular, the compensation must aim to promote the performance and competitiveness of the company, to ensure its growth and the sustainable value creation for its shareholders, its employees and all its stakeholders.

Thus, the remuneration committee ensures the competitiveness of the company officers' compensation, through regular compensation surveys, and recommends a compensation structure that respects the corporate interest, by ensuring that no element represents a disproportionate share of the global compensation. The compensation elements thus defined are justified and assessed in a consistent way with the compensation components for the executives and employees of the Group.

In compliance with the corporate interest of the company, the executive corporate officers' global compensation structure is designed according to a "pay-for-performance" approach, focusing on a significant variable part over annual and multiannual terms.

The variable compensation is subject to the achievement of precise, demanding and measurable objectives which are closely linked to the Group's objectives, as regularly disclosed to the shareholders, and linked to the company's extra-financial strategy. No minimum payment is guaranteed and, in the event of outperformance, the variable compensation due or awarded is capped.

The approach adopted in terms of compensation structure provides the company executive officers' with a transparent, competitive and motivating framework for achieving the Group's ambitions, and allows the company to be committed only to a limited part of the overall compensation if the company's performance, in the short or medium term, turns out to be unsatisfactory.

The compensation policy thus contributes to the strategy and sustainability of the company while respecting the corporate interest.

Amending the compensation policy

The compensation policy is reviewed periodically, especially to assess its effectiveness. During this review, the remuneration committee shall consider changes in the company employees' wages and employment conditions prior to formulating its recommendations and proposals to the board of directors.

The compensation policy for company's officers can also be reassessed each year by the board of directors. To this end, it regularly uses studies from comparable companies or legal opinions possibly prepared by third parties, in accordance with the board's internal rules which authorize it. This practice helps preventing conflicts of interest that could possibly arise in the context of the preparation of meetings of the remuneration committee and of the board of directors.

The last reassessments of the compensation policies for company officers were carried out, on the recommendation of the remuneration committee, during the board meeting of December 17, 2025 for the compensation policy applicable to the chairman and chief executive officer for 2026, and during the board meeting of March 5, 2026 for the compensation policy applicable to the directors for 2026, as these policies will be presented at the next annual general meeting.

Implementing the compensation policy

The compensation policy is implemented by the board of directors in accordance with the resolutions adopted by the general meeting. On the recommendation of the remuneration committee, the board of directors sets beforehand the objectives of each performance indicator on which the variable compensation of the executive corporate officers is based and defines the elasticity curves accelerating the amount of the variable compensation due upwards and downwards to get on track towards achieving the Group's mid-term targets.

4.3.1.1.2 Methodology for assessing performance criteria

The performance criteria used for annual variable compensation are relevant, linked to strategic objectives, and measurable; the objectives combine financial and non-financial criteria, including those related to CSR, the achievement of which can be audited as part of the publication of the Universal Registration Document or as part of publications by external organizations. The performance criterion used for multi-year long-term compensation (corresponding to the change in the share price over a four-year period ending December 31, 2028) is relevant, demanding, appropriate to the Group's situation, and measurable in real time.

4.3.1.1.3 Handling conflicts of interest

The company complies with the conditions set out in the AFEP-MEDEF code relating to the management of conflicts of interest. In particular, the lead independent director is responsible for preventing and managing conflicts of interest, by bringing to the attention of the board of directors any conflicts of interest he or she may have identified or which may have been brought to his or her attention.

The charter of the Atos board of directors sets out the duties and obligations of directors, which also aim to prevent any conflict of interest in the performance of their duties (cf. sections 4.2.3.8 and 4.2.3.9). In particular, it provides that the director must make every effort to avoid any conflict that may exist between his or her moral and material interests and those of the company. Without prejudice to the prior authorization and control formalities required by law and the Articles of Association, he or she must inform the chairman of any conflict of interest, even potential, in which he or she may be directly or indirectly involved. In cases where he or she cannot avoid finding himself/herself in a conflict of interest, he or she shall abstain from participating in discussions and any decision on the matters concerned. The chairman may ask him or her not to attend the deliberations. Pursuant to the board's internal rules, the chairman and chief executive officer shall arbitrate any conflict of interest that may concern a director, in conjunction with the lead independent director.

In the event of a governance or ethical issue concerning the executive corporate officer, which could concern, in particular, his or her compensation, which deserves an in-depth examination, the company may seek the opinion of a college of ethics (*collège des déontologues*) with members from outside the company. This college is composed of two honorary judges and a law professor acting independently, and may be consulted, in accordance with its charter, by the chairman and chief executive officer or the general secretary on governance, compliance and ethics issues. A report from the college of ethics would then be presented to the company's board of directors. In addition, the company's board of directors ensures that the number of independent directors on its board of directors is sufficient, in particular with regard to the AFEP-MEDEF code.

4.3.1.1.4 Modification of the compensation policy

Directors

The compensation policies applicable to the directors for 2025, voted by the annual general meeting held on June 13, 2025 under the 13th and 14th resolutions, were approved, respectively, by 99.67% and 99.57% of the shareholders' votes.

At its meetings on March 5, 2026, the board of directors decided, on the recommendation of the remuneration committee, to submit to the next annual general meeting

called to approve the financial statements for the year ended December 31, 2025, a modification to the compensation policy applicable to directors for 2026 in order to review the rules for allocating the envelope for directors' compensation. All the proposed modifications are detailed precisely and exhaustively in section 4.3.1.2 on the directors' compensation policy.

Chairman and chief executive officer

The compensation policy applicable to the chairman and chief executive officer for 2025, voted on at the annual general meeting of January 31, 2025, under the 27th resolution, was approved by 92.49% of shareholder votes.

The board of directors meeting on December 17, 2025, decided, on the recommendation of the remuneration committee and the CSR committee meeting, which met in joint sessions on December 5 and 17, 2025, to submit to the general meeting the renewal, in 2026, of the 2025 compensation policy applicable to the chairman and chief executive officer, subject to the definition of new performance criteria for the 2026 annual variable compensation, as detailed below. The other elements remain unchanged.

All proposed changes are detailed precisely and exhaustively in section 4.3.1.3 on the compensation policy for executive corporate officers.

4.3.1.1.5 Derogation

In accordance with the provisions of article L. 22-10-8 of the French commercial code, in the event of exceptional circumstances, the board of directors, on the recommendation of the remuneration committee, may depart from the compensation policy when such departure is temporary, consistent with the company's corporate interest and necessary to ensure the company's long-term survival or viability.

Exceptional circumstances may arise in particular from a change, or even a substantial change, in the economy, the Group's market conditions or the competitive environment, a significant change in the Group's scope of consolidation such as a transforming operation (merger, disposal, etc.), the acquisition or creation of a significant new activity or the elimination of a significant activity, or a change in accounting methods/standards.

In this context, the board of directors may, on the recommendation of the remuneration committee, adjust the performance criteria and conditions for annual variable and multi-year compensation, it being specified that the caps for such compensation may not be changed under any circumstances.

These adjustments will be duly justified and strictly implemented. Such compensation will be submitted to the *ex post* vote of the general meeting and may only be paid if the latter votes in favor. These modifications must necessarily maintain the alignment of the interests of the shareholders and the beneficiaries. It would be reported in detail by the board of directors to the shareholders.

4.3.1.1.6 Compensation policy for the newly appointed company officers

If a new chairman and chief executive officer, a chief executive officer or a deputy chief executive officer is appointed, the compensation policy applicable to the current chairman and chief executive officer will be applied.

If a new director is appointed, the compensation policy applicable to current directors will be applied.

However, the board of directors, on the proposal of the remuneration committee, may take into account specific situations and responsibilities with respect to each company officer in defining the components of his or her compensation policy.

For any other appointment, the board of directors, on the proposal of the remuneration committee, will take into account the particular situation of the person concerned and the responsibilities attached to his or her function.

In the event of external hiring of a new executive corporate officer, the board of directors may decide to grant an amount (in cash or in equity instruments) in order to compensate for the loss to the new hire related to the departure from his or her former position, possibly subject to a reimbursement clause notably in the event of early departure. In all cases, the payment of such compensation will be conditioned on the approval by the general meeting in accordance with article L. 22-10-34 of the French commercial code.

4.3.1.2 Compensation policy for the directors

4.3.1.2.1 General principles and term of office

Directors' term of office is three years, subject to the statutory provisions concerning age limit and implementation of the renewal by thirds each year of the directors which can justify terms of office of one or two years. Directors' term of office may be renewed subject to the same provisions.

The term of office of the director representing the employee is three years; it is renewable.

Directors may be dismissed at any time by the general meeting. However, employee directors may be dismissed in case of wilful misconduct while performing their mandate. The term of office of an employee director ends automatically by anticipation in case of termination of his/her employment agreement or in case his/her employer ceases to be an Atos affiliate.

The employment agreements of certain directors may be terminated in accordance with applicable provisions of French labor law (resignation, contractual termination or dismissal or any other equivalent measure) by complying with notice periods and indemnification rules set by the French labor code and the collective agreements.

Censors are appointed for a term of one year, expiring at the close of the ordinary general meeting called to approve the financial statements for the previous year and held in the year in which the censor's term of office expires. A censor may be re-elected twice.

4.3.1.2.2 Applicable compensation policy

For the 2025 financial year

In respect of the 2025 financial year, the board of directors, meeting on December 21, 2024, on the recommendation of the remuneration committee, has decided to propose to the annual general meeting called to approve the financial statements for the year ended December 31, 2024, scheduled for June 13, 2025, to reduce the annual envelope of directors' compensation from €1,400,000 to €1,000,000 for fiscal 2025 and subsequent years until otherwise decided, as announced at the previous annual general meeting of January 31, 2025.

The amount of the envelope was approved by the annual general meeting on June 13, 2025, under the 13th resolution (approved by 99.67%).

With regard to the directors' compensation policy, the board of directors met on March 24, 2025, to review this policy for 2025. This director compensation policy was approved by the annual general meeting on June 13, 2025, under the 14th resolution (approved by 99.57%).

The 2025 compensation policy, and in particular the 2025 rules for distributing compensation allocated to directors, are as follows:

- for the board of directors:
 - maintaining a fixed annual compensation of €20,000 per director (unchanged from 2024);
 - maintaining an additional fixed annual compensation of €20,000 for the lead independent director, if any (unchanged from 2024);
 - reducing the additional fixed annual compensation of the vice-chairman from €125,000 to €100,000, if any;
 - increasing the directors' variable compensation from €2,500 to €3,500 for fiscal 2025 per meeting attended;
- for the committees, the compensation depends on the attendance to the meetings:
 - chair of the audit committee: an increase in variable compensation from €3,000 to €6,000 per meeting attended;
 - chairs of the other committees: an increase in variable compensation from €2,000 to €5,000 per meeting attended;
 - members of the committees (excluding the chairman): an increase in variable compensation from €1,000 to €3,000 per meeting attended by each member.

In addition, the censor(s) receive 50% of the amounts relating to the above-mentioned compensation rules.

The following rules remain fully applicable:

- the board may decide that successive meetings held on the same day shall be equivalent to one meeting for the calculation of directors' compensation;
- for the purpose of calculating the directors' compensation, the board may consider the existence of a single meeting, in the event that several meetings held on different days but within a short period of time are related;
- the written resolutions are not remunerated; and
- directors are reimbursed of expenses incurred as part of their mandate, in particular, travel and accommodation.

Directors do not receive any other kind of remuneration than those mentioned above. In particular, no director receives any compensation for any mandate held in Group companies other than Atos SE, save for the employee directors or the director representing the employee shareholders. In fact, these persons receive a salary from the relevant company subsidiary by virtue of their employment agreement, which is not related to the performance of their mandate as directors of the company.

For the 2026 financial year

For the 2026 financial year, the board of directors, meeting on March 5, 2026, on the recommendation of the remuneration committee, decided to maintain the annual total remuneration envelope for directors at €1,000,000. With regard to the compensation policy for directors for 2026, the board of directors reviewed the rules for allocating compensation to directors.

The rules for allocating compensation to directors proposed for 2026 are as follows:

- for the board of directors:
 - maintaining a fixed annual compensation of €20,000 per director (unchanged from 2025);
 - increase of the additional fixed annual compensation to €40,000 for the lead independent director, if any (instead of €20,000 in 2025);
 - removal of the specific remuneration attached to the role of Vice-Chairman, if any (€100,000 in 2025);
 - maintaining the directors' variable compensation of €3,500 per meeting attended (unchanged from 2025);

4.3.1.3 Compensation policy for the executive corporate officers

Following the appointment of Philippe Salle as chairman and chief executive officer effective February 1, 2025, the board of directors of Atos SE, meeting on October 14, 2024, December 21, 2024, and then on March 6, 2025, approved, on the recommendation of the remuneration committee, the elements of the compensation policy applicable to the chairman and chief executive officer for the 2025 financial year.

The annual general meeting held on January 31, 2025, approved, in the context of the 27th resolution and in accordance with article L. 22-10-8 II of the French commercial code, the compensation policy applicable to the chairman and chief executive officer for 2025.

- for the committees, the compensation depends on the attendance to the meetings (unchanged from 2025):
 - chair of the audit committee: variable compensation of €6,000 per meeting attended;
 - chairs of the other committees: variable compensation of €5,000 per meeting attended;
 - members of the committees (excluding the chairman): variable compensation of €3,000 per meeting attended.

In addition, the censor(s) receive 50% of the amounts relating to the above-mentioned compensation rules (unchanged from 2025).

The following rules remain fully applicable:

- the board may decide that successive meetings held on the same day shall be equivalent to one meeting for the calculation of directors' compensation;
- for the purpose of calculating the directors' compensation, the board may consider the existence of a single meeting, in the event that several meetings held on different days but within a short period of time are related;
- the written resolutions are not remunerated; and
- directors are reimbursed of expenses incurred as part of their mandate, in particular, travel and accommodation.

Directors do not receive any other kind of remuneration than those mentioned above. In particular, no director receives any compensation for any mandate held in Group companies other than Atos SE, save for the employee directors or the director representing the employee shareholders. In fact, these persons receive a salary from the relevant company subsidiary by virtue of their employment agreement, which is not related to the performance of their mandate as directors of the company.

The compensation policy for directors for 2026 will be submitted for approval to the general meeting of shareholders called to approve the financial statements for the fiscal year ending December 31, 2025.

On December 17, 2025, the board of directors decided, on the recommendation of the remuneration committee and the CSR committee, which met in joint sessions on December 5 and 17, 2025, to renew the 2025 compensation policy applicable to the chairman and chief executive officer for 2026, subject to the definition of new performance criteria for the 2026 annual variable compensation, as detailed below. This 2026 compensation policy will be submitted for approval at the next annual general meeting.

The compensation policy for the chairman and chief executive officer applies to the current chairman and chief executive officer and to any new executive corporate officer who may be appointed (as chairman and chief executive officer, chief executive officer, or deputy chief executive officer).

It should be noted that no compensation policy was applied to Jean-Pierre Mustier in his capacity as chief executive officer from October 14, 2024, to January 31, 2025, as he informed the board of directors of his desire not to receive any compensation for his term as chief executive officer. It is also specified that, in his capacity as chairman of the board of directors from October 14, 2024 to January 31, 2025, Philippe Salle informed the board of directors of his wish not to receive any compensation, either for his term as chairman of the board of directors or as a director.

4.3.1.3.1 General principles and mandate of the executive corporate officers

At its meeting on October 14, 2024, the board of directors decided to appoint Philippe Salle as chairman and chief executive officer with effect from February 1, 2025. The chairman and chief executive officer may be removed from office at any time by the board of directors. Philippe Salle has no employment contract with the company or any other Group company.

The compensation policy for corporate officers for 2026 is consistent with the 2025 compensation policy. It aims to support the implementation of the new "Genesis" strategic and transformation plan, to align the long-term interests of executives with those of stakeholders, by:

- offering a transparent, competitive and motivating remuneration package in line with market practices and the company's economic and financial situation;
- establishing a strong link between short-term and long-term performance and remuneration;
- integrating CSR criteria into short-term variable compensation, including a criterion linked to the company's climate objectives, as a direct contribution to the company's corporate social responsibility strategy;
- building loyalty and involving employees in the company's long-term performance;
- linking part of the chairman and chief executive officer's compensation to the Group's challenges and strategy.

The structure of total compensation is thus designed according to a "pay-for-performance" approach, favoring a significant variable component associated with annual and multi-year horizons.

It is specified that the chairman and chief executive officer receives long-term compensation in the form of free performance shares in the company, with the number of shares definitively allocated depending on the share price performance over a four-year period ending December 31, 2028. The conditional award was made on March 6, 2025, to the chairman and chief executive officer, who will not receive any further share-based compensation before December 31, 2028. Consequently, the compensation policy applicable to the chairman and chief executive officer in 2026 does not provide for any "new" long-term variable compensation.

In line with the objectives of the compensation policy, the following principles have been adopted by the board of directors, on the recommendation of the remuneration committee:

What we do	What we do not do
- Preponderance of variable components subject to short- and long-term performance criteria - Transparency and weighting of performance criteria in line with strategic priorities - Predominantly quantifiable criteria and combination of financial and non-financial objectives - Precise, simple and demanding objectives, in line with the company's communication to the market - Cap on variable compensation in the event of outperformance - Balance between cash compensation and compensation in shares* - Requirement to retain a portion of Atos shares acquired or shares resulting from the exercise of stock options for the entire term of office, defined at the time of each grant of share-based compensation - Prohibition on entering into any financial hedging transactions in respect of the shares allocated, throughout the term of office - Potential non-competition indemnity - Potential indemnity on taking up office	- No variable compensation when the minimum achievement thresholds by criteria are not reached - No severance pay, i.e., no indemnities or rights due or likely to become due as a result of the termination or change of office of the company's senior executives - No supplementary compensation related to mandates or functions held in Group subsidiaries - No supplementary pension scheme - No combination of a company office and an employment contract

*See below for the target structure for 2026. A multi-year variable incentive compensation in shares, also subject to a performance condition, has been approved as part of the 2025 compensation policy, with no new allocation before December 31, 2028.

Target compensation structure 2026

The total compensation package for the chairman and chief executive officer proposed by the board is balanced and consists of the following:

- cash compensation, including a fixed portion and a variable portion subject to performance conditions, with a target amount equal to 100% of the fixed portion;
- multi-year variable incentive compensation in shares, also subject to a performance condition (it should be noted that this has already been approved as part of the 2025 compensation policy, with no new allocation before December 31, 2028). The annualized multi-year variable compensation in shares¹ corresponds to 136% of the maximum total gross compensation of the chairman and chief executive officer (i.e., €3 million), so that it does not represent a disproportionate share thereof;
- exceptional compensation conditional on the early refinancing of Atos' debt.

The overall compensation of the chairman and chief executive officer remains unchanged from the compensation policy applicable in 2025, subject to the definition of new performance criteria for the 2026 annual variable compensation, as detailed below.

4.3.1.3.2 Compensation of the chairman and chief executive officer for 2026

Fixed annual compensation for 2026

The fixed compensation of the chairman and chief executive officer for 2026 has been set by the board of directors at €1,200,000, the same amount as that defined in the 2025 compensation policy.

The fixed compensation of the chairman and chief executive officer is intended to recognize the importance and complexity of his responsibilities, and is also correlated with the experience, career path, and specific situation of the chairman and chief executive officer. Applying these principles, taking into account Philippe Salle's extensive experience in similar senior positions, as well as his strategic leadership and operational expertise in several sectors, the board of directors, on the recommendation of the remuneration committee, has decided to propose once again to the annual general meeting, in accordance with article L. 22-10-8 of the French commercial code, to set Philippe Salle's gross annual fixed remuneration at €1,200,000 for the 2026 financial year, in respect of his mandate as chairman and chief executive officer.

This level of fixed remuneration reflects the exceptional challenges currently facing the Group and the leadership required to navigate this complex environment, particularly in the role of chairman and chief executive officer. This amount, which was set when Philippe Salle was appointed and reflects his recognized expertise in senior management positions, his strategic, operational, and financial skills, and his experience in sectors relevant to Atos, is still considered appropriate today.

Annual variable compensation for 2026

General principles of annual variable compensation

The board of directors, on the recommendation of the remuneration committee, decided to set an annual variable compensation which is conditional and aims to encourage the chairman and chief executive officer to reach the annual performance objectives set by the board of directors in close connection with the Group's strategy and challenges as regularly disclosed to the shareholders, in accordance with the following general principles.

The annual variable compensation is based on predefined readable and demanding performance criteria, all quantitative, with financial and non-financial criteria. The target level is set as a percentage of fixed compensation.

In order to monitor the company's performance more closely and establish a proactive way to support its ambition and its strategy, the selection and the weighting of the performance criteria may be reviewed each year as part of the annual compensation policy's review and approval.

For 2026, the objectives related to each of the selected performance criteria and the resulting review are set by the board of directors on an annual basis. For each performance indicator, the board of directors sets:

- a target objective, the achievement of which results in a 100% achievement rate, entitling to the on-target variable compensation linked to this indicator;
- a floor which defines the threshold below which no variable compensation in relation to this indicator is due;
- a cap which defines the threshold above which the variable compensation in relation to this indicator is capped, set at 150% of the on-target amount in the case of outperformance;
- an elasticity curve accelerating the amount of the variable compensation due upwards and downwards to get on track towards achieving the Group's mid-term target.

The underlying objectives are determined by the board of directors in order to ensure a successful achievement of the financial objectives announced to the market. The extra-financial targets set with measurable results are predefined by the board of directors in an objective manner such that assessment of their achievement is undisputable.

In addition, the board of directors may exercise its discretion in determining the executive officers' short-term variable compensation in the event of special circumstances that might justify an upward or downward adjustment of one or more of the objectives or criteria making up his or her compensation, so as to ensure that the results of the application of the criteria described above reflect both the executive officers' performance and that of the Group. This adjustment would be made to the executive officer's annual variable compensation by the board of directors on the recommendation of the remuneration committee, subject to the cap of 150% of the annual variable target compensation applicable in the event of outperformance. It would be reported in detail by the board of directors to the shareholders.

¹) Annualized grant, representing a total value of €4,075,728. The value of the performance shares is determined, on the grant date, pursuant to IFRS 2 standard, and recognized in the consolidated financial statements. This value corresponds to a historical value on the grant date calculated for accounting purposes. This value does not represent a current market value nor the actual value that may be received by the beneficiary upon vesting provided that the performance shares finally vest (see section "Multi-year variable compensation in shares for 2025" for further details).

Pursuant to article L. 22-10-34, II of the French commercial code, the payment of the variable compensation to the chairman and chief executive officer due for the 2026 year is subject to the vote of the annual general meeting approving the financial statements for the year ended on December 31, 2026.

Annual variable compensation for 2026

At its meeting on December 17, 2025, the board of directors decided, on the recommendation of the remuneration committee and the CSR committee meeting in joint sessions on December 5 and 17, 2025, to set the annual variable portion of the chairman and chief executive officer's compensation on the basis of targets, with a target set at 100% of the fixed compensation of €1,200,000 (i.e., a target annual variable compensation of €1,200,000) for the full year, with a maximum payment limited to 150% of the target annual variable compensation in the event of outperformance (i.e., a maximum annual variable compensation of €1,800,000) and no minimum payment, so that the maximum amount of his fixed and variable compensation would be €3,000,000 in 2026.

The 150% cap for the annual variable portion remains unchanged from the 2025 policy. It is in line with current market practices, both on the French market and in the technology industry, and reflects the need to achieve exceptional results and performance in order to preserve the company and implement its strategy.

The board of directors of December 17, 2025 has decided that the annual variable remuneration for 2026 will be based on financial and non-financial criteria as follows:

- 30% based on the Group's recurring operating margin;
- 25% based on the Group's net change in cash before debt repaying;
- 25% based on the Group's external revenue;
- 20% based on corporate social responsibility objectives, including:
 - 10% based on a criterion linked to the Group's climate objectives, i.e., a reduction of Atos 2026 Greenhouse Gas emissions (scopes 1, 2 and 3) compared with a 2025 baseline, in line with the Group's transition plan; and
 - 10% based on a criterion relating to the education and employability of all employees in artificial intelligence.

The objectives underlying this variable compensation, as determined annually by the board of directors, are deemed relevant and demanding in view of the current context and the Group's financial and strategic challenges.

Achievement rates recorded by the board of directors at the end of the reporting period will be communicated in the Universal Registration Document for fiscal year 2026.

If the chairman and chief executive officer leaves the Group during the year, the amount of the variable part of his remuneration for the year will be calculated pro rata to his time with the Group during the period concerned.

At the beginning of the year, the board of directors, on the recommendation of the remuneration committee, defines the elasticity curves enabling the amount of variable remuneration due to be accelerated upwards or

downwards, depending on the level of achievement of each objective.

Payment of this compensation is subject to approval by the annual general meeting of shareholders, in accordance with article L. 22-10-34, II of the French commercial code.

Multi-year variable compensation in securities for 2026

In 2026, the chairman and chief executive officer will not receive any multi-year variable compensation in the form of securities. It should be noted that the compensation policy applicable to the chairman and chief executive officer for 2025 provided for a four-year long-term variable compensation system in the form of free performance shares in the company, with the number of shares definitively awarded depending on the change in the share price over a period ending December 31, 2028.

As such, on March 6, 2025, the chairman and chief executive officer was granted 4,256,750,000 shares (i.e., 425,675 shares after the reverse stock split carried out on April 24, 2025) under the 2025-2028 performance share plan.

As a result, the chairman and chief executive officer will not be awarded any other multi-year variable compensation in securities before December 31, 2028, and the current compensation policy applicable to the chairman and chief executive officer for 2026 does not provide for any long-term multi-year variable compensation.

All elements of the multi-year variable compensation for 2025, including its performance criteria, vesting periods, and holding period, are described in section 4.3.1.3.2 of the 2024 Universal Registration Document (section "Multi-year variable compensation in securities for 2025").

Exceptional compensation

Exceptional compensation was already included in the 2025 compensation policy approved by shareholders at the combined shareholders' meeting on January 31, 2025. Similarly, the board of directors decided, on the recommendation of the remuneration committee, to renew the principle of this exceptional compensation for the chairman and chief executive officer, conditional on the early refinancing of Atos' debt.

The board of directors considered that this exceptional compensation was appropriate and proportionate, given the very special circumstances and challenges posed by the financing of the Group, following its financial restructuring. The criterion set, relating to the early refinancing of Atos' debt before December 31, 2026 or before December 31, 2027, is highly demanding, based on a precise rationale and event, designed to encourage and reward the strategic realization of an early refinancing, which would contribute to accelerating the Group's financial stability and sustainability.

As such, this approach aims to align the interests of the executive with those of the company and its stakeholders, while reflecting the importance of this refinancing in a context marked by very specific circumstances. It is therefore a strictly conditional remuneration package, commensurate with the unique stakes and responsibilities incumbent on the chairman and chief executive officer.

If Atos SE were to successfully refinance its debt earlier than its terms (it being specified that the debt refinanced shall include the 1.5 Lien debt¹⁾), the chairman and chief executive officer will receive an exceptional compensation as follows:

- if the Atos debt is successfully refinanced (as approved by the board of directors) by the end of the 2026 fiscal year, the chairman and chief executive officer will receive an exceptional compensation equal to three times his gross fixed annual compensation, i.e., €3.6 million; or
- if the Atos debt is successfully refinanced (as approved by the board of directors) by the end of the 2027 fiscal year, the chairman and chief executive officer will receive an exceptional compensation equal to two times his gross fixed annual compensation, i.e., €2.4 million.

Payment of this compensation will be subject to the approval of the annual general meeting, in accordance with article L.22-10-34, II of the French commercial code.

Severance payment

The chairman and chief executive officer will not benefit from any severance payment.

Non-compete indemnity

The chairman and chief executive officer will be paid a monthly indemnity equal to one twelfth of his annual gross compensation (fixed plus variable), calculated on the basis of the last twelve months preceding the termination of his duties, for undertaking, upon a period of up to two years from the end of his office, not to hold or exercise, directly or indirectly, any position as an employee,

executive or corporate officer, or any consulting activity on behalf of companies operating in the sector of digital services and products related to information processing and the engineering and security of computer systems, including any related study or research and development activity, in France, Germany, the UK and the US.

No indemnity will be paid once the chairman and chief executive officer claims his pension rights. In any event, no benefit can be paid over the age of 65.

The board of directors may choose to waive the application of the non-compete undertaking.

Other compensation components

Retirement supplement under the supplementary pension scheme

The chairman and chief executive officer will not benefit from a supplementary pension scheme.

Compensation for a mandate as director

The chairman and chief executive officer will not receive any compensation in this capacity.

Benefits in kind

The chairman and chief executive officer is covered by the group insurance and health insurance plans applicable to French employees. The chairman and chief executive officer's transportation expenses will be covered by the company.

Employment contract

In accordance with the recommendations of the AFEF-MEDEF code, the chairman and chief executive officer does not have an employment contract.

4.3.2 Elements of the compensation due or awarded for the financial year 2025 to the company officers, and submitted to the shareholders' vote

The amounts and items presented below, resulting from the implementation of the compensation policies approved by the annual general meeting on January 31, 2025 for the chairman and chief executive officer and on June 13, 2025 for the directors are subject to shareholder approval at the annual general meeting called to approve

the financial statements for the 2025 financial year, in accordance with article L. 22-10-34 of the French commercial code.

They form an integral part of the report of the board of directors on corporate governance.

4.3.2.1 Elements of compensation due or awarded for the financial year 2025 to the members of the board of directors (say on pay ex post)

It should first be noted that the compensation policy applicable in 2025 to members of the board of directors, decided by the board of directors on the recommendation of the remuneration committee, was approved by the annual general meeting on June 13, 2025, under the 13th and 14th resolutions (approved by 99.67% and 99.57% respectively).

The 2025 compensation policy and the 2025 rules for the distribution of compensation allocated to directors are set out in section 4.3.1.2.2 above.

¹⁾ For more details regarding Atos's debt, please refer to the company's accelerated safeguard plan, available on atosgroup.com.

The table below shows the individual compensation received by the members of the board of directors (fixed and variable components combined) in return for their directorship for the 2024 and 2025 financial years.

(in €) ¹	2025 fiscal year	2024 fiscal year
Valérie Bernis	N/A	1 899.82
Sujatha (Suja) Chandrasekaran	118,912.91	98,132.44
Surojit Chatterjee	31,954.76	N/A
Laurent Collet-Billon	210,945.12	268,531.60
Alain Crozier	4,737.04	77,868.73
Joanna Dziubak	100,102.04	N/A
Katrina Hopkins ²	10,659.91	109,415.50
David Layani	N/A	.. ³
Helen Lee Bouygues	N/A	40,180.83
Farès Louis ⁴	113,445.65	25,483.50
Monika Maurer	7,926.28	99,245.14
Françoise Mercadal-Delasalles	103,877.94	111,971.26
Mandy Metten	38,614.08	97,421.04
Jean-Jacques Morin	109,800.81	136,079.76
Hildegard Müller	89,167.52	N/A
Jean-Pierre Mustier	.. ⁽⁵⁾	.. ⁽⁵⁾
Aminata Niane	N/A	81.07
Philippe Salle	.. ⁽⁷⁾	.. ⁽⁶⁾
Vernon Sankey	N/A	81.07
Astrid Stange	1,547.81	145,021.90
Elizabeth Tinkham	58,304.96	152,069
Total	999,996.80	1,363,482.68

N/A: Not applicable.

1. Gross before taxes.

2. Katrina Hopkins, director representing the employee shareholders between, May 18, 2022 and January 31, 2025, is employed by the Group.

3. David Layani has waived his right to receive any director's compensation with respect to the 2024 year.

4. In 2023, Farès Louis has waived his right to receive compensation for his mandate as employee director. In respect of the 2024 fiscal year, Farès Louis also waived his right to receive any directors' compensation, except when board meetings were held on a weekend, a public holiday or during his vacations, for which meetings he received the variable portion of his remuneration as director. In 2025, Farès Louis requested to receive his full remuneration as a director.

5. Jean-Pierre Mustier has declined to receive any directors' compensation for the years 2024 and 2025.

6. Philippe Salle has declined to receive any directors' compensation for the year 2024.

7. Philippe Salle has declined to receive any directors' compensation for the period from January 1 to January 31, 2025, during which he served as chairman of the board of directors. As of February 1, 2025, Philippe Salle, in his capacity as chairman and chief executive officer, did not receive any compensation for his directorship in accordance with the compensation policy applicable to the chairman and chief executive officer for 2025.

In accordance with article 22.1 of the AFEP-MEDEF code, the variable portion of directors' compensation represents the majority (i.e., 75%) of the total amount of directors' compensation in 2025.

In 2025, the members of the board of directors did not receive any other compensation from Atos SE or its subsidiaries, except for Farès Louis (employee director) and Mandy Metten (censor and employee of the Group). They each received a compensation in 2025 in connection with their employment contract within the Group.

The board of directors being formed in accordance with the provisions of article L. 225-18-1 of the French commercial code, the payment of the compensation allocated to the directors has not been suspended.

The elements of compensation awarded or paid to members of the board of directors in 2025 are consistent with the provisions adopted by the board of directors, on the recommendation of the remuneration committee, constituting the compensation policies for directors as voted by the annual general meeting held on January 31, 2025 and June 13, 2025.

The company has not deviated from the compensation policies implementation process, as approved by shareholders during the abovementioned annual general meetings. The company has not departed from the implementation of the compensation policies.

4.3.2.2 Elements of compensation due or awarded for the financial year 2025 to Philippe Salle, chairman of the board of directors from January 1, 2025 until January 31, 2025

Philippe Salle served as chairman of the board of directors from October 14, 2024 to January 31, 2025, before becoming chairman and chief executive officer as of February 1, 2025.

In respect of his duties as chairman of the board of directors from October 14, 2024 to January 31, 2025, Philippe Salle informed the board of directors of his wish not to receive any remuneration, either in respect of his mandate as chairman of the board of directors or as a director.

Accordingly, for the 2025 financial year, no compensation policy was applied to Philippe Salle in his capacity as chairman of the board of directors from January 1, 2025 to January 31, 2025. Consequently, no resolution will be submitted to the shareholders' vote regarding Philippe Salle's mandate as chairman of the board of directors for the period from January 1, 2025 to January 31, 2025

Philippe Salle

(in €)	2025		2024	
	Amounts allocated	Amounts paid	Amounts allocated	Amounts paid
Fixed compensation*	0	0	0	0
Annual variable compensation	-	-	-	-
Fringe Benefits	-	-	-	-
Value of options granted during the year	-	-	-	-
Value of performance shares granted during the year	-	-	-	-
TOTAL	0	0	0	0
Relative share of the fixed component	n/a	n/a		n/a
Relative share of the variable component vs total compensation (fixed and variable)	n/a	n/a		n/a
Other compensation elements and indemnities or benefits due as a result of termination or change of functions	n/a	n/a	n/a	n/a

* No fixed remuneration was paid to Philippe Salle who informed the board of his wish not to be paid.

4.3.2.3

Elements of compensation due or awarded for the financial year 2025 to Jean-Pierre Mustier, chief executive officer from January 1, 2025 until January 31, 2025

Jean-Pierre Mustier who has been appointed as chief executive officer with effect from July 23, 2024 has resigned from his mandate as chief executive officer with effect from January 31, 2025.

Jean-Pierre Mustier has informed the board of directors that he does not wish to receive remuneration for his term as chief executive officer in 2025.

Accordingly, for the 2025 financial year, no compensation policy was applied to Jean-Pierre Mustier in his capacity as chief executive officer from January 1, 2025 to January 31, 2025. Consequently, no resolution will be submitted to the shareholders' vote regarding Jean-Pierre Mustier's mandate as chief executive officer for the period from January 1, 2025 to January 31, 2025

Jean-Pierre Mustier

(in €)	2025		2024	
	Amounts allocated	Amounts paid	Amounts allocated	Amounts paid
Fixed compensation*	0	0	0	0
Annual variable compensation*	0	0	0	-
Fringe benefits*	0	0	0	0
Value of options granted during the year	-	-	-	-
Value of performance shares granted during the year	-	-	-	-
TOTAL*	0	0	0	0
Relative share of the fixed component	n/a	n/a		n/a
Relative share of the variable component vs total compensation (fixed and variable)	n/a	n/a		n/a
Other compensation elements and indemnities or benefits due as a result of termination or change of functions	n/a	n/a	n/a	n/a

* Jean-Pierre Mustier informed the board of directors that he did not wish to receive any compensation for his term as chief executive officer.

Fringe benefits

Jean-Pierre Mustier did not benefit from any fringe benefits under his mandate as chief executive officer.

Jean-Pierre Mustier did not benefit from any supplementary pension scheme from the company and is personally responsible for building up a pension supplement beyond the mandatory basic and complementary schemes.

Directors' compensation

Jean-Pierre Mustier did not receive any compensation in connection with his mandate as director in 2025.

Severance and non-compete payments

Jean-Pierre Mustier did not receive any payment in connection with the termination of his mandate as chief executive officer on January 31, 2025.

4.3.2.4 Elements of compensation due or awarded for the financial year 2025 to
Philippe Salle, chairman and chief executive officer as from February 1, 2025

Philippe Salle was appointed chief executive officer effective February 1, 2025. The compensation policy applicable to him for the 2025 financial year was approved by the annual general meeting held on January 31, 2025, under the 27th resolution, adopted by 92.49% of the votes cast.

Philippe Salle

(in €)	2025		2024	
	Amounts allocated	Amounts paid	Amounts allocated	Amounts paid
Fixed compensation	1,100,000	1,100,000	0	0
Annual variable compensation ¹	1,100,000	0	-	-
Fringe benefits	10,185	10,185	-	-
Value of options granted during the year	-	-	-	-
Value of performance shares granted during the year ^{2 3}	16,302,913	0	-	-
TOTAL	18,513,098	1,110,185	0	0
Relative share of the fixed component	6 %	100 %	n/a	n/a
Relative share of the variable component vs total compensation (fixed and variable)	94 %	0 %	n/a	n/a
Other compensation elements and indemnities or benefits due as a result of termination or change of functions	n/a	n/a	n/a	n/a

1. In accordance with the applicable criteria, the variable compensation of the chairman and chief executive officer amounts to €1,275,010 for the 2025 financial year, representing 115.91% of his target variable compensation. However, in order to take into account the context of the Group's recovery and transformation, the chairman and chief executive officer decided to voluntarily waive part of this variable compensation, so that the amount actually paid is capped at 100% of his annual target variable compensation, i.e. €1,100,000 for the 2025 financial year (calculated pro rata temporis).
2. In accordance with the 2025 compensation policy, the chairman and chief executive officer will not receive any further share-based compensation before December 31, 2028.
3. The value of the performance shares is determined, on the grant date, pursuant to IFRS 2 standard, and recognized in the consolidated financial statements. This value corresponds to a historical value on the grant date calculated for accounting purposes. This value does not represent a current market value nor the actual value that may be received by the beneficiary upon vesting provided that the performance shares finally vest (see section "Multi-year variable compensation in shares for 2025" for further details).

Fixed compensation

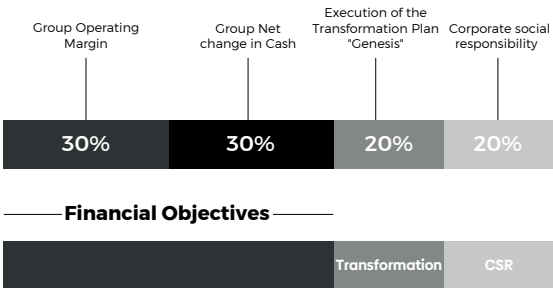
The fixed remuneration of Philippe Salle was paid prorata temporis from February 1, 2025, until December 31, 2025, i.e., a gross amount of €1,100,000 in respect of the 2025 fiscal year.

Variable compensation

Philippe Salle's target variable compensation is based on objectives, whose target is €1,200,000 for the full year, with a maximum payment limited to 150% of the target annual variable compensation in case of outperformance (i.e., a maximum annual variable compensation of €1,800,000) and no minimum payment.

The target variable remuneration for the chairman and chief executive officer, calculated pro rata temporis, was set at €1,100,000 for a target annual variable remuneration of €1,200,000 for the year 2025, taking into account the start of his term on February 1, 2025.

As a reminder, the nature and weighting of each of the indicators composing the 2025 variable compensation for the chairman and chief executive officer is as follows:



The achievement of these criteria and the resulting variable compensation amount were validated during the meeting on March 5, 2026 by the board of directors, on the recommendation of the remuneration committee and the audit committee which met in a joint session on March 4, 2026.

In accordance with the applicable criteria, the variable compensation of the chairman and chief executive officer amounts to €1,275,010 for the 2025 financial year, representing 115.91% of his target variable compensation. However, in order to take into account the context of the Group's recovery and transformation, the chairman and chief executive officer decided to voluntarily waive part of this variable compensation, so that the amount actually paid is capped at 100% of his annual target variable compensation, i.e. €1,100,000 for the 2025 financial year (calculated pro rata temporis).

Overall performance

Indicators	Year 2025	
	Weight ¹	Completion rate
Evolution of the Group operating margin	30%	24,66%
Group net change in cash	30%	33,75%
Execution of the transformation plan "Genesis"	20%	30%
Corporate social responsibility objectives	20%	27,50%
Payment as a % of the target variable remuneration	100%	115,91%²

1. After application of the elasticity curves capped at 150% for each indicator.
2. However, in order to take into account the context of the Group's recovery and transformation, the chairman and chief executive officer decided to voluntarily waive part of this variable remuneration, so that the amount actually paid is capped at 100% of his annual target variable remuneration, i.e. €1,100,000 for the 2025 financial year (calculated pro rata temporis).

Execution of the transformation plan "Genesis"

The strategic and transformation plan "Genesis" over four years should allow Atos to capitalize on its strengths and return to a profitable and sustainable growth. This plan is based on 7 key pillars¹ for which specific objectives have been defined with targeted results for 2025. On the recommendation of the remuneration committee, the board of directors approved the objectives related to the Genesis plan for 2025 on March 6, 2025.

On March 5, 2026, based on the recommendation of the remuneration committee and the audit committee, which met in joint session on March 4, 2026, the board of directors assessed each of the objectives defined for the plan's pillars in order to determine the overall level of achievement in the implementation of the "Genesis" transformation plan for the 2025 financial year. Accordingly, the board of directors concluded that the achievement rate amounted to 150% for the criterion relating to the execution of the Genesis transformation plan, highlighting the successful rollout of the plan during the financial year.

Corporate social responsibility objectives

Indicators	Weight	Completion rate
Group's climate objectives, i.e., reduction in all carbon emissions (scopes 1, 2 and 3) by 2025 compared with the 2019 baseline	10%	15%
Retention of key people	10%	12,5%
Global rate - Corporate social responsibility	20%	27,5%

The level of performance was evaluated by the board of directors on March 5, 2026 on the recommendation of the remuneration committee and the CSR committee.

The payment of the variable compensation due for the year 2025 is subject to a favorable vote during the annual general meeting approving the financial statements for 2025 in accordance with article L. 22-10-34, II of the French commercial code

Multiannual variable compensation

The board of directors decided, during its meeting held on March 6, 2025 and upon the recommendation of the remuneration committee, to allocate under the 2025-2028 performance share plan, 4,256,750,000 shares in favor of the chairman and chief executive officer (i.e., 425,675 shares after the reverse stock split carried out on April 24, 2025).

This grant was decided in accordance with the approval given by the annual general meeting of January 31, 2025 under the 27th resolution (compensation policy applicable to the chairman and chief executive officer), within the framework of the authorization given by this same annual general meeting under the 39th resolution.

All the shares acquired under this arrangement are required to be held through December 31, 2030 and cannot be sold until such release date. In addition, the

chairman and chief executive officer must hold, in the nominative form, 30% of the shares thus acquired throughout the duration of his duties. The chairman and chief executive officer will not be able to conclude any financial hedging instruments over the equity instruments during the duration of his duties.

This grant represents 22.9% of the total number of performance shares allocated and 2.19% of the share capital on December 31, 2025.

As a reminder, the final acquisition is subject a performance condition linked to the increase of Atos SE's share price over a four-year period and to a condition of continuous presence of the beneficiary as executive corporate officer, except in the event of retirement, death or disability at each vesting date (as defined below).

The vesting of the performance shares shall only become final upon the satisfaction of a performance indicator linked to the increase in the Atos SE share price in relation to the subscription price of the capital increase with maintenance of preferential subscription rights as implemented as part of the Atos accelerated safeguard plan, i.e., €37 (as adjusted following the reverse stock split carried out on April 24, 2025). The increase in the share price is calculated based on the volume-weighted average of the previous 3 months.

1) The 7 pillars are included in the presentation of the 2025 half-year results of Atos SE communicated on August 1, 2025.

The grant of the shares to their beneficiaries shall become final:

- on December 31, 2026, for the first instalment representing 33.33% of the allocation, rounded down to the nearest whole number;
- on December 31, 2027, for the second instalment representing 33.33% of the allocation, rounded up to the nearest whole number¹; and
- on December 31, 2028, for the third instalment representing 33.34% of the allocation².

To acquire 100% of the total performance shares on December 31, 2028, the share price on that date (calculated by taking the volume-weighted average of the prices of the last 3 months) must be at least equal to four times the initial share price of €37 (the "Initial Share Price").

- On each vesting date in 2026, 2027 and 2028, if the share price calculated on the basis of the volume-weighted average for the previous 3 months:
 - is less than twice the Initial Share Price, no shares will vest;
 - is twice the Initial Share Price, 68% of the shares in this instalment will be acquired;
 - is three times the Initial Share Price, 80% of the shares in this instalment will be acquired;
 - is four times (or more) the Initial Share Price, 100% of the shares in this instalment will be acquired.
- If the share price on a vesting date is two, three or four times the Initial Share Price, the acquired number of shares of that tranche will be determined linearly between 68%, 80% and 100%. Where the share price on a vesting date is between those points, the percentage of vested shares will be determined on a straight-line basis.
- In addition, pursuant to a catch-up mechanism, to the extent the first two tranches of the performance share award do not vest to the maximum extent, the unvested portion of shares may vest at the second and third vesting dates, provided that, for the second vesting date, the share price has increased compared to the first vesting date and the above vesting and performance conditions have been reached at the second vesting date, and, for the third vesting date, the share price has increased compared to the first and/or the second vesting date and the above vesting and performance conditions have been reached at the third vesting date.

The board of directors will decide on the achievement of the performance indicators and the resulting average acquisition rate after consultation of the remuneration committee. The achievement rates of performance indicators and the final acquisition percentage will be disclosed in the Universal Registration Documents for the financial year 2026, 2026 and 2027, made available to the shareholders in connection with the annual general meeting.

1) Catch-up mechanism not included and detailed below.

2) Outside the catch-up mechanism detailed below.

The value of the performance shares is determined on the grant date pursuant to IFRS 2 standard, and recognized in the consolidated financial statements. This value corresponds to a historical value on the grant date calculated for accounting purposes. This value does not represent a current market value nor the actual value that may be received by the beneficiary upon vesting provided that the performance shares finally vest.

Philippe Salle will not be awarded other securities compensation plans before December 31, 2028. The allocation of performance shares is therefore capped at the total number of shares allocated on March 6, 2025.

Other compensation elements

Fringe benefits

Philippe Salle benefited from the collective disability and medical benefit plans on the same terms as the French Group employees.

The employer's contribution in respect of the life and disability scheme amounts to €4,552. The employer's contribution in respect of the healthcare plan stands at €5,633.

Philippe Salle did not benefit from any supplementary pension scheme from the company and was personally responsible for building up a pension supplement beyond the mandatory basic and complementary schemes.

Severance payment

Philippe Salle does not benefit from any severance payment.

The chairman and chief executive officer will be entitled to a monthly indemnity equal to one twelfth of his annual gross compensation (fixed plus on-target variable), calculated on the basis of the last twelve months preceding the termination of his duties, for undertaking, upon a period of up to two years from the end of his office, not to hold or exercise, directly or indirectly, any position as an employee, executive or corporate officer, or any consulting activity on behalf of companies operating in the sector of digital services and products related to information processing and the engineering and security of computer systems, including any related study or research and development activity, in France, Germany, the UK and the US.

No indemnity will be paid once the chairman and chief executive officer claims his pension rights. In any event, no benefit can be paid over the age of 65.

The board of directors may choose to waive the application of the non-compete undertaking

Compensation for a mandate as director

Philippe Salle did not receive any compensation as director in 2025.

Compensation and stock ownership of company officers

● ● Recapitulative table - shareholders vote on the remuneration components paid during, or allocated for, the said year to Philippe Salle, chairman and chief executive officer from February 1, 2025

Elements of compensation to be voted on (in €)	Amounts allocated for 2025 or accounting value	Amounts paid in 2025 or accounting value	Presentation of elements of compensation
Fixed compensation	1,100,000	1,100,000	4.3.2.4
Annual variable compensation ¹	1,100,000	-	4.3.2.4
Performance shares ^{2 3}	16,302,913	-	4.3.2.4
Multi-year variable compensation, exceptional compensation	-	-	4.3.2.4
Director fees	-	-	4.3.2.4
Additional benefits to compensation	10,185	10,185	4.3.2.4

1. In accordance with the applicable criteria, the variable compensation of the chairman and chief executive officer amounts to €1,275,010 for the 2025 financial year, representing 115.91% of his target variable compensation. However, in order to take into account the context of the Group's recovery and transformation, the chairman and chief executive officer decided to voluntarily waive part of this variable compensation, so that the amount actually paid is capped at 100% of his annual target variable compensation, i.e. €1,100,000 for the 2025 financial year (calculated pro rata temporis).
2. The 2025 compensation policy provides that the chairman and chief executive officer will not be awarded other compensation based on shares before December 31, 2028.
3. The value of the performance shares is determined, on the grant date, pursuant to IFRS 2 standard, and recognized in the consolidated financial statements. This value corresponds to a historical value on the grant date calculated for accounting purposes. This value does not represent a current market value nor the actual value that may be received by the beneficiary upon vesting provided that the performance shares finally vest (see section "Multi-year variable compensation in shares for 2025" for further details).

The elements of compensation awarded or paid to Philippe Salle as chairman and chief executive officer in 2025 are consistent with the provisions adopted by the board of directors, on the recommendation of the remuneration committee, constituting the compensation policy for the chief executive officer as voted by the annual general meeting held on January 31, 2025.

The company has not deviated from the compensation policy implementation process, as approved by shareholders during the abovementioned annual general meeting. The company has not departed from the implementation of the compensation policy.

4.3.2.5 Ratios on compensation multiples

In accordance with article L.22-10-9 of the French commercial code, the ratios used to measure differences between the compensation of executive corporate officers and that of the company's employees are presented in the table below. The ratios have been prepared in accordance with the AFEP guidelines last updated in December, 2022.

Methodology

The scope used to calculate the ratio remains unchanged compared to the scope defined and disclosed in the 2023 Universal Registration Document. It includes all Group companies based in France as well as the Atos international companies (Germany, the Netherlands, the United Kingdom and Switzerland) which comprise the global functions of the Group in Europe. Thus, the selected scope represents more than [7,500 Atos employees], of which 96,7% are based in France and constitutes a coherent and legitimate representative perimeter for the Atos SE company whose roots are deeply European with two headquarters in Bezons (France) and Munich (Germany).

As the company does not employ any employees, there is no need to present the ratios provided for in article L. 22-10-9 I 6° of the French commercial code on the basis of the scope of "employees of the company". As an alternative, this table presents the pay ratio on the basis of a scope deemed representative by the company.

The compensation underlying the determination of the ratios correspond to the total gross compensation paid during the financial year. They include all the elements of compensation in cash (base salary, performance bonuses, exceptional bonuses, benefits in kind) as well as equity-based compensation valued at their fair value, on the grant date, as recognized in the consolidated accounts in accordance with IFRS 2. This value corresponds to a historical value on the grant date calculated for accounting purposes. It does not represent a current market value nor the actual value that may be received by the beneficiaries upon vesting provided that the performance shares finally vest.

The selected scope only covers employees who were continuously employed during the financial years concerned. For part-time employees, compensation was established on a full-time-equivalent basis.

As for executive corporate officers, the table presents the chairman and chief executive officer, as well as the chairman of the board and the chief executive officer whose term of office were combined as from February 1, 2025, as well as the deputy chief executive officer whose term of office ended on October 3, 2023. In accordance with the AFEP's guidelines, the compensation presented in the table below is associated with the officers' position and not their person, so that a change in officer for the same position does not affect the presentation of the information.

For the executive corporate officers, all the components of compensation paid or allocated during or in respect of the financial year under consideration, subject to the vote of the general meeting of shareholders (say-on-pay ex post), are retained, namely:

- the fixed remuneration paid during the financial year under consideration;
- the annual variable remuneration awarded for the same year;
- where applicable, the exceptional remuneration paid during the same financial year;
- the long-term compensation instruments awarded during the same financial year (stock options, performance shares and/or performance units) valued at their IFRS value on the date of award;
- the additional benefits to compensation (company car, disability and medical benefit plans) granted during the same year (book value);
- it being specified that the company executive officers are not granted remuneration related to the compensation allocated due to the directorship.

	2025	2024	2023	2022	2021
Company performance					
Profitability: Group's operating margin as a percentage of its revenue	4.4%	2.1%	4.4%	3.1%	3.5%
Value creation: Annual change in the 3-year moving average of the enterprise value compared to previous year	-1%	-62%	-34.4%	-37.1%	-16.4%
Pay ratio for the chairman and chief executive officer¹					
Evolution (in %) of the compensation of the chairman and chief executive officer	n/a	n/a	n/a	n/a	n/a
Evolution (in %) of the average compensation of the employees	-0.6%	n/a	n/a	n/a	n/a
Pay ratio on employees' average compensation	301.8	n/a	n/a	n/a	n/a
Evolution of the ratio (in %) compared to the previous year	n/a	n/a	n/a	n/a	n/a
Pay ratio on employees' median compensation	373.1	n/a	n/a	n/a	n/a
Evolution of the ratio (in %) compared to the previous year	n/a	n/a	n/a	n/a	n/a
Pay ratio for the chairman of the board²					
Evolution (in %) of the compensation of the chairman of the board	n/a	-37.5%	0%	0%	-14.6%
Evolution (in %) of the average compensation of the employees	n/a	-5.6%	-0.9%	8.4%	-6.2%
Pay ratio on employees' average compensation	n/a	4.0	6.0	6.0	6.5
Evolution of the ratio (in %) compared to the previous year	n/a	-33.8%	0.9%	-7.7%	-9.0%
Pay ratio on employees' median compensation	n/a	5.0	7.8	7.8	8.0
Evolution of the ratio (in %) compared to the previous year	n/a	-35.9%	0%	-2.9%	-13.2 %
Pay ratio for the chief executive officer³					
Evolution (in %) of the compensation of the chief executive officer	n/a	-56%	95.3%	-32.9%	-40.4%
Evolution (in %) of the average compensation of the employees	n/a	-5.6%	-0.9%	8.4%	-6.2%
Pay ratio on employees' average compensation	n/a	15.3	32.8	16.6	26.9
Evolution of the ratio (in %) compared to the previous year	n/a	-53.4%	97.2%	-38.1%	-36.4%
Pay ratio on employees' median compensation	n/a	19	42.1	21.6	33.2
Evolution of the ratio (in %) compared to the previous year	n/a	-54.9%	95.2%	-35%	-39.3%
Pay ratio for the deputy chief executive officer⁴					
Evolution (in %) of the compensation of the deputy chief executive officer	n/a	n/a	164.8%	n/a	n/a
Evolution (in %) of the average compensation of the employees	n/a	n/a	-0.9%	8.4%	n/a
Pay ratio on employees' average compensation	n/a	n/a	32	12	n/a
Evolution of the ratio (in %) compared to the previous year	n/a	n/a	167.3%	n/a	n/a
Pay ratio on employees' median compensation	n/a	n/a	41	15.5	n/a
Evolution of the ratio (in %) compared to the previous year	n/a	n/a	164.6%	n/a	n/a

1. In 2025, the position of the chairman and chief executive officer of the board was held by Philippe Salle from February 1, 2025. The compensation of the chairman and chief executive officer taken into account in the table for 2025 was calculated on the basis of the compensation policy voted for the chairman and chief executive officer in respect of the 2025 fiscal year.
2. The position of chairman of the board was held by Bertrand Meunier from November 1, 2019 to October 14, 2023, Jean-Pierre Mustier from October 14, 2023 to July 23, 2024 and Philippe Salle from October 14, 2024 to January 31, 2025. In 2025, the position of chairman of the board was held by Philippe Salle until January 31, 2025. No compensation policy was applied to the chairman of the board in 2025. Philippe Salle informed the board of his wish not to receive any compensation as the chairman of the board.
3. The position of chief executive officer was held by Elie Girard from November 1, 2019 to October 22, 2021, Pierre Barnabé from October 23, 2021 to December 31, 2021 (acting), Rodolphe Belmer from January 1, 2022 to July 13, 2022, Nouridine Bihmane from July 13, 2022 to October 3, 2023, Yves Bernaert from October 3, 2023 to January 14, 2024, Paul Saleh from January 14, 2024 to July 23, 2024, and Jean-Pierre Mustier from October 14, 2024 to January 31, 2025. In 2025, the position of chief executive officer was held by Jean-Pierre Mustier until January 31, 2025. It should be noted that no compensation policy was applied to Jean-Pierre Mustier in his capacity as chief executive officer, as he informed the board of directors of his wish not to receive any compensation for his term as chief executive officer.
4. The position of deputy chief executive officer was held by Adrian Gregory from October 23, 2021 to December 31, 2021, Nouridine Bihmane from June 14, 2022 to July 13, 2022, and Philippe Oliva from June 14, 2022 to October 3, 2023. In 2021, Adrian Grégory held this position on an interim basis, without any remuneration being paid to him for this function.

4.3.2.6 Compliance of total compensation of company executive officers with the AFEP-MEDEF code recommendations

The company committed in 2008 to implement the recommendations of the AFEP-MEDEF code of corporate governance for listed companies, relating, in particular, to the conditions of compensation of company executive officers, and to regularly report thereon.

The company's governance practices are fully compliant with the AFEP-MEDEF code, in its applicable version dated

December 2022, with the exception of the recommendation of the AFEP-MEDEF code detailed in section 4.2.1.1, which is not strictly followed under the compensation policy applicable to the chairman and chief executive officer in respect of the 2025 financial year, and for which explanations are given in such section.

4.3.2.7 Detail of compensation, due or paid to the executive corporate officers – AMF Table 1 and Table 2

AMF Table 1 (in €)	2025	2024
Philippe Salle, chairman of the board of directors until January 31, 2025		
Compensation awarded for the relevant year ¹	0	0
Value of options granted during the year	-	-
Value of performance shares granted during the year	-	-
Value of other long-term compensation granted during the year	-	-
TOTAL	0	0
Philippe Salle, chairman and chief executive officer as from February 1, 2025		
Compensation awarded for the relevant year	2,210,185	-
Value of options granted during the year	-	-
Value of performance shares granted during the year ²	16,302,913	-
Value of other long-term compensation granted during the year	-	-
TOTAL	18,513,098	-
Jean-Pierre Mustier, chief executive officer until January 31, 2025		
Compensation awarded for the relevant year ³	0	0
Value of options granted during the year	-	-
Value of performance shares granted during the year	-	-
Value of other long-term compensation granted during the year ⁴	-	-
TOTAL	0	0

1. No compensation was paid to Philippe Salle who informed the board of his wish not to be paid.

2. Philippe Salle will not be awarded other share compensation plans before December 31, 2028. The allocation of performance shares is therefore capped at the total number of shares allocated on March 6, 2025. Therefore, on an annualized basis, the allocation represents a total market value of €4,075,728, corresponding to 136% of the chairman and chief executive officer's maximum total gross compensation (i.e., €3 million), so that it does not represent a disproportionate share of it. The value of the performance shares is determined, on the grant date, pursuant to IFRS 2 standard, and recognized in the consolidated financial statements. This value corresponds to a historical value on the grant date calculated for accounting purposes. This value does not represent a current market value nor the actual value that may be received by the beneficiary upon vesting provided that the performance shares finally vest (see section "Multi-year variable compensation in shares for 2025" for further details).

3. Jean-Pierre Mustier informed the board of directors that he did not wish to receive any compensation for his term as chief executive officer.

AMF Table 2 (in €)	2025		2024	
	Due	Paid	Due	Paid
Philippe Salle, chairman of the board of directors until January 31, 2025				
Fixed remuneration ¹	0	0	-	-
Annual variable remuneration	-	-	-	-
Exceptional remuneration	-	-	-	-
Compensation allocated due to the directorship ¹	0	0	-	-
Fringe benefits	-	-	-	-
TOTAL	0	0	-	-
Philippe Salle, chairman and chief executive officer as from February 1, 2025				
Fixed remuneration	1,100,000	1,100,000	-	-
Annual variable remuneration	1,100,000	0	-	-
Exceptional remuneration	-	-	-	-
Compensation allocated due to the directorship	-	-	-	-
Fringe benefits	10,185	10,185	-	-
TOTAL	2,210,185	1,110,185	-	-
Jean-Pierre Mustier, chief executive officer until January 31, 2025				
Fixed remuneration ²	0	0	0	0
Annual variable remuneration ²	0	0	0	0
Exceptional remuneration	-	-	-	-
Compensation allocated due to the directorship ²	0	0	0	0
Fringe benefits ²	0	0	0	0
TOTAL	0	0	0	0

1. No fixed compensation was paid to Philippe Salle who informed the board of his wish not to be paid.

2. Jean-Pierre Mustier informed the board of directors that he did not wish to receive any compensation for his term as chief executive officer.

4.3.2.8 AMF Table 11

Executive corporate officer	Employment contract	Supplementary pension scheme	Benefits or entitlements due or likely to become due as a result of termination or change of position	Benefits relating to a non-competition clause
Philippe Salle				
Chairman of the board of directors until January 31, 2025	No	No	No	No
Philippe Salle ¹				
Chairman and chief executive officer as from February 1, 2025	No	No	No	Yes
Jean-Pierre Mustier ²				
Chief executive officer until January 31, 2025	No	No	No ²	No

1. In accordance with the recommendations of the AFEP-MEDEF code, Philippe Salle had no employment contract at the date of his appointment.

2. Jean-Pierre Mustier did not receive any payment in connection with the termination of his mandate as chief executive officer.

4.3.3 Performance share plans and stock subscription or purchase option plans

4.3.3.1 Past grants of performance shares – AMF Table 9

The outstanding 1,862,675 rights to performance shares reported hereafter represented 9.60% of Atos SE's share capital as of December 31, 2025.

● ● Past grants of performance shares – AMF Table 9

	Plan 1 dated 05/18/2022	Plan 2 dated 05/18/2022	Plan 1 dated 06/13/2022	Plan 1 dated 06/28/2023	Plan 2 dated 06/28/2023	Plan 1 dated 11/16/2023	Plan dated 03/06/2025	Plan dated 09/25/2025	Plan dated 12/17/2025
General meeting authorization date	05/18/2022	05/18/2022	05/18/2022	06/28/2023	06/28/2023	06/28/2023	01/31/2025	01/31/2025	01/31/2025
Board of directors meeting date	05/18/2022	05/18/2022	06/13/2022	06/28/2023	06/28/2023	11/16/2023	03/06/2025	09/25/2025	12/17/2025
Number of beneficiaries	12	1,027	2	32	493	1	1	220	7
Total number of granted perf. shares	313,500 ^{1 2}	929,055 ²	39,000 ²	672,875 ^{1 2}	1,125,834 ²	100,000 ²	425,675 ³	1,412,000	28,000
Of which to the executive officers	99,000 ²	-	39,000 ²	278,000 ²	-	100,000 ²			
CEO: Rodolphe Belmer	99,000 ²	-	-	-	-	-			
Deputy CEO: Nourdine Bihmane	-	-	19,500 ²		-	-			
CEO: Nourdine Bihmane				139,000 ²					
Deputy CEO: Philippe Oliva	-	-	19,500 ²	139,000 ²	-	-			
CEO: Yves Bernaert						100,000 ²			
Chairman & CEO: Philippe Salle							425,675		
							12/31/2026 and 12/31/2027 and 12/31/2028	12/31/2026 and 12/31/2027 and 12/31/2028	12/31/2026 and 12/31/2027 and 12/31/2028
Vesting date	05/18/2025	05/18/2025	06/18/2025	06/18/2026	06/28/2025 and 06/28/2026	11/16/2026	12/31/2028	12/31/2027 and 12/31/2028	12/31/2027 and 12/31/2028
					06/28/2025 and 06/28/2026	11/16/2026	12/31/2029	12/31/2027 and 12/31/2028	12/31/2027 and 12/31/2028
End of holding period	05/18/2025	05/18/2025	06/18/2025	06/18/2026	06/28/2026	11/16/2026	12/31/2029	12/31/2029	12/31/2029
Performance conditions	Yes	Yes	Yes	Yes	No for 2025 Yes Yes for 2026	Yes	Yes	Yes	Yes
Achievement of performance conditions	-	-	-	-	-	-	-	-	-
Number of vested shares, as at Dec. 31, 2025	0	214,052 ²	0	0	0	0	0	0	0
Number of shares cancelled, as at Dec. 31, 2025	313,500 ²	715,003 ²	39,000 ²	672,875 ²	1,125,834 ²	100,000 ²	-	3,000	-
Outstanding performance shares, as at Dec. 31, 2025	0	0	0	0	0	0	425,675	1,409,000	28,000

1. Number of shares in case of superperformance and achievement of 130% of performance targets.
2. Number of shares prior to the reverse stock split effective April 24, 2025.
3. The number of shares granted on March 6, 2025 amounted to 4,256,750,000 shares, corresponding to 425,675 shares following the reverse stock split that became effective on April 24, 2025.

2022 and 2023 Performance Share Plans

The characteristics of the French plan and the international plan implemented each year are identical in all respects (same acquisition dates).

The calculation of the level of performance achieved was validated by the board of directors on March 6, 2025 on the basis of the 2024 results.

Performance conditions	Plan dated 05/18/2022 ¹
Relative stock market performance of the Atos share over the 3-year period (2022-2024) compared to the median of the stock market performance of a basket made of industry competitors	Below the target set by the board of directors
And	
Average of the External Revenue Organic growth rates over 3 years (2021-2023)	Below the target set by the board of directors
And	
Average Operating Margin over 3 years (2021-2023)	Below the target set by the board of directors
And	
Cumulated amount of FCF at the end of the 3-year plan (end of 2022)	Below the target set by the board of directors
And	
External CSR criteria	Above the target set by the board of directors
And	
Internal CSR criteria	Below the target set by the board of directors
Years in question	2022, 2023 et 2024

1. This criterion applies only to Plan 1.

% of the grant if the employment condition is met at the vesting date	Plan dated 05/18/2022
• Plan 1	10%
• Plan 2	12,5%

% of the grant if the employment condition is met at the vesting date

Each performance indicator conditions a percentage of the initial grant. Elasticity curves accelerate upwards and downwards the percentage of the grant related to each performance indicator according to its level of achievement over the 3-year period. Thus, the percentage of vested shares depends on the "Average acquisition rate" calculated according to the level of achievement of each performance indicator and its weighting.

The performance objectives related to the 2022 and 2025 plans are detailed below.

2022 Performance share plans

	Performance indicator	Weight	% of the grant according to the achievement level		
Plan 1 dated 05/18/2022 and 06/13/2022	Relative stock market performance of the Atos share over the 3-year period (2022-2024) compared to the median of the stock market performance of a basket made of industry competitors ("A")	20%	Floor Target Cap	100% 110% 125%	65% 100% 130%
	Average of the External Revenue Organic growth rates over the 3-year period (2022-2024) ("B")	20%	Floor Target Cap	-1.2% -0.7% -0.22%	30% 100% 150%
	Average of the Operating Margin % over the 3-year period (2022-2024) ("C")	20%	Floor Target Cap	3.9% 4.4% 5.4%	50% 100% 130%
	Cumulated amount in millions € of Free Cash Flow at the end of the 3-year plan (end of 2024) ("D")	20%	Floor Target Cap	-2,045 -1,704 -1,227	50% 100% 130%
	Average of the yearly DJSI scores (World or Europe) of Atos vs. other companies over the 3-year period (2022- 2024)* ("E")	10%	Floor Target	70th percentile 85th percentile	50% 100%
	% of reduction of CO2 emissions (in tCO2e) at the end of 2024 (vs. baseline 2021), with a target of -34.1% (full scopes 1, 2 and 3 according to SBTi net zero requirements) ("F")	10%	Floor Target	-31.9% vs 2021 -34.1% vs 2021	50% 100%
	A * 20% + B * 20% + C * 20% + D * 20% + E * 10% + F * 10% = Average acquisition rate (The average acquisition rate may not exceed 100%)				

* For 2024, the performance indicator used is the 2024 S&P Global Corporate Sustainability Assessment.

	Performance indicator	Weight	% of the grant according to the achievement level		
Plan 2 dated 05/18/2022	Average of the External Revenue Organic growth rates over the 3-year period (2022-2024) ("A")	25%	Floor Target Cap	-1.2% -0.7% -0.22%	30% 100% 150%
	Average of the Operating Margin % over the 3-year period (2022-2024) ("B")	25%	Floor Target Cap	3.9% 4.4% 5.4%	50% 100% 130%
	Cumulated amount in millions € of Free Cash Flow at the end of the 3-year plan (end of 2024) ("C")	25%	Floor Target Cap	-2,045 -1,704 -1,227	50% 100% 130%
	Average of the yearly DJSI scores (World or Europe) of Atos vs. other companies over the 3-year period (2022- 2024)* ("D")	12.5%	Floor Target	70th percentile 85th percentile	50% 100%
	% of reduction of CO2 emissions (in tCO2e) at the end of 2024 (vs. baseline 2021), with a target of -34.1% (full scopes 1, 2 and 3 according to SBTi net zero requirements) ("E")	12.5%	Floor Target	-31.9% vs 2021 -34.1% vs 2021	50% 100%
	A * 25% + B * 25% + C * 25% + D * 12.5% + E * 12.5% = Average acquisition rate (The average acquisition rate may not exceed 100%)				

* For 2024, the performance indicator used is the 2024 S&P Global Corporate Sustainability Assessment.

Following the reverse stock split effective April 24, 2025, the 2022 and 2023 vested performance shares plans have been adjusted and rounded down to the lower whole in accordance with legal and tax provisions. Some employees informed the company of their wish to waive their rights in accordance with the plan's regulations.

During the fiscal year 2025, no performance share was delivered under the 2022 and 2023 plans. As of December 31, 2025, all rights of beneficiaries under the 2023 plans have been cancelled. No performance share will be delivered under the 2023 plans in 2026.

2025 Performance share plans

On January 31, 2025, the annual general meeting voted the implementation of a performance share plan under the 39th resolution, according to which all beneficiaries will benefit from a free allocation of performance shares, subject to a condition of continuous presence at each vesting date (as defined below), and a performance condition linked to the increase of Atos SE's share price over a four-year period.

The vesting of the performance shares shall only become final upon the satisfaction of a performance indicator linked to the increase in the Atos SE share price in relation to the subscription price of the capital increase with maintenance of preferential subscription rights as implemented as part of the Atos accelerated safeguard plan, i.e., €37 (as adjusted following the reverse stock split carried out on April 24, 2025) (the "Initial Share Price"). The increase in the share price is calculated based on the volume-weighted average of the previous 3 months.

- The grant of the shares to their beneficiaries shall become final:
 - on December 31, 2026, for the first instalment representing 33.33% of the allocation;
 - on December 31, 2027, for the second instalment representing 33.33% of the allocation; and
 - on December 31, 2028, for the third instalment representing 33.34% of the allocation.
- On each vesting date, if the share price (based on the volume weighted average over the previous three months) is below double the Initial Share Price, no shares will be acquired. If the share price on a vesting date is two, three or four times the Initial Share Price, the acquired number of shares of that tranche will be determined linearly between 68%, 80% and 100%. Where the share price on a vesting date is between double, three and four times the Initial Share Price, the number of shares in the relevant tranche which vest will be determined on a straight-line basis between 68%, 80% and 100%.
- In addition, pursuant to a catch-up mechanism, to the extent the first two tranches of the performance share award do not vest to the maximum extent, the unvested portion of shares may vest at the second and third vesting dates, provided that, for the second vesting date, the share price has increased compared to the first vesting date and the above vesting and performance conditions have been reached at the second vesting date, and, for the third vesting date, the share price has increased compared to the first and/or the second vesting date and the above vesting and performance conditions have been reached at the third vesting date.

4.3.3.2 Achievement of the performance conditions related to the performance share plans in the course of vesting or acquired during the year

2022 Performance share plans

The performance conditions related to the performance share plan dated May 18, 2022 were based on indicators measured over three years. The performance conditions of this plan were partially met, with an acquisition rate of

10% of the performance shares for the 2022 Plan #1 and 12.5% of the performance shares for the 2022 Plan #2. The shares will definitively be acquired subject to meeting the condition of presence ending May 18, 2025.

Relative stock market performance of the Atos share*	2022 - 2024
Objective achievement (%)	Not achieved
Criterion completion	Below floor
Group external revenue organic growth	2022 - 2024
Criterion completion	Below floor
Group operating margin	2022 - 2024
Criterion completion	Below floor
Average of the Operating Margin conversion rates to Free Cash Flow	2022 - 2024
Criterion completion	Below floor
External performance condition linked to the social and environmental performance	2022 - 2024
Objective achievement (%)	>90 percentile
Criterion completion	Above objective
Internal performance condition linked to the social and environmental performance	2022 - 2024
Objective achievement (%)	Below floor
Criterion completion	Not achieved
Achievement of performance conditions – Plan #1	10%
Achievement of performance conditions – Plan #2	12,5%

* This criterion only applies to Plan #1.

2025 Performance share plans

The performance condition related to the performance share plans dated March 6, September 25, 2025 and December 17, 2025 is based on indicator depending on share price performance over a four-year period ending December 31, 2028. The achievement rates of this indicator

as well as acquisition percentage will be disclosed in the Universal Registration Documents for the financial year 2026 for the 1st tranche, for the financial year 2027 for the 2nd tranche and for the financial year 2028 for the 3rd tranche of this plan.

4.3.3.3 Performance shares granted to or became available for executive corporate officers during the year – AMF Tables No 6 and No 7

During fiscal year 2025, Philippe Salle, as chairman and chief executive officer, have benefited from the grant of performance shares. Jean-Pierre Mustier, as chief executive officer, has not benefited from the grant of performance shares.

AMF Table 6	Plan Date	Number of shares ¹	Plan	Acquisition Date	Availability Date
Philippe Salle	March 6, 2025	141 877	2025 Tranche 1	December 31, 2026 ²	January 1, 2030
Philippe Salle	March 6, 2025	141 877	2025 Tranche 2	December 31, 2027 ²	January 1, 2030
Philippe Salle	March 6, 2025	141 921	2025 Tranche 3	December 31, 2028	January 1, 2030

1. The board of directors allocated under the 2025-2028 performance share plan, 4,256,750,000 shares in favor of the chairman and chief executive officer, i.e., 425,675 shares after the reverse stock split effective April 24, 2025.
2. Pursuant to a catch-up mechanism, to the extent the first two tranches of the performance share award do not vest to the maximum extent, the unvested portion of shares may vest at the second and third vesting dates, provided that, for the second vesting date, the share price has increased compared to the first vesting date and the above vesting and performance conditions have been reached at the second vesting date, and, for the third vesting date, the share price has increased compared to the first and/or the second vesting date and the above vesting and performance conditions have been reached at the third vesting date.

Philippe Salle and Jean-Pierre Mustier did not acquire any performance shares during the fiscal year 2025 in their capacity as company executive officers.

AMF Table 7	Plan Date	Number of shares available during the financial year	Vesting Date	Acquisition Date
Philippe Salle	Not applicable	Not applicable	Not applicable	Not applicable
Jean-Pierre Mustier	Not applicable	Not applicable	Not applicable	Not applicable

4.3.3.4 Past awards of subscription or purchase options on December 31, 2025 – AMF Table 8

The executive corporate officers and the employees did not hold any exercisable options on December 31, 2025.

AMF Table 8 – Not applicable

4.3.3.5 Stock options granted to, or exercised by, the executive corporate officers during the year – AMF Tables 4 and 5

During 2025, the executive corporate officers were not granted any options to purchase or subscribe shares of the company. In addition, they did not hold any exercisable options on December 31, 2025.

AMF Table 4 – Not applicable

AMF Table 5 – Not applicable

4.3.3.6 Stock options granted to the top ten employees who are not executive corporate officers, and stock options exercised by them, during the year

During 2025, the executive corporate officers were not granted any options to purchase or subscribe shares of the company. The employees did not hold any exercisable options in 2025. The executive corporate officers did not benefit from any multi-year variable compensation payable in 2025.

4.3.3.7 History of the multiannual cash variable compensation paid to each executive corporate officer – AMF Table 10

During 2025, the executive corporate officers did benefit from a multiannual cash variable compensation. The executive corporate officers did not benefit from any multiannual cash variable compensation payable in 2025.

AMF Table 10 – Not applicable

4.4 Board of directors' report on corporate governance

The 2025 Universal Registration Document includes all of the corporate governance elements required under the provisions of the French commercial code and the AFEF-MEDEF code that must be included in the corporate governance report. This report was prepared in accordance with articles L.225-37 et seq. and L.22-10-10 et seq. of the French commercial code, under the responsibility of the

board of directors on the basis of information provided by the relevant departments of Atos SE, and was approved by the board of directors at its meeting of March 5, 2026.

The following table identifies the required information in the 2025 Universal Registration Document.

Information required under the French commercial code		Section of the 2025 Universal Registration Document
Governance (L. 22-10-10 of the French commercial code)		
List of mandates and functions in any company exercised by each corporate officer during the financial year		4.2.3.1
Agreements entered into between a subsidiary and a corporate officer or a shareholder holding more than 10% of the voting rights		N/A
Table of on-going delegations to proceed to share capital increases		8.7.9
Choice of terms and conditions to exercise the general management of the company		4.2.2
Composition of the board of directors and executive management and conditions of organization of the works of the board of directors		4.2.3, 4.2.4
Diversity policy at board of directors and executive committee levels and results in terms of gender diversity for the 10% highest responsibility positions within the company		4.2.3.1, 5.1.3.1.5.4.5
Limitations of powers on the chief executive officer		4.2.2
Recommendations of corporate governance code which are not followed and place where code may be consulted		4.2.1
Specific terms and conditions of participation in general meetings		4.1.3.2
The description of the procedure related to related-party and free agreements set up by the company and of its implementation		4.2.3.10
The description of the main features of the company's internal control and risk management systems as part of the financial reporting process		7.4
Executive compensation (L. 22-10-8, L. 22-10-9, L. 225-185 and L. 225-197-1 of the French commercial code)		
Presentation of the corporate officers' compensation policy to be submitted to the general meeting in the context of the ex ante vote		4.3.1
Corporate officers' compensation paid during the closed financial year or awarded in relation thereto		4.3.2
Proportion between the fixed and variable compensation		4.3.1, 4.3.2
The use of the possibility to ask for the restitution of the paid compensation		N/A
Undertakings in favor of corporate officers in case of taking up, ending or change of functions.		4.3.1
Compensation paid or awarded by a consolidated company		4.3.1, 4.3.2
Ratios between the company officers' compensation and the employees' average compensation		4.3.2.8
The annual evolution of the compensation, the company's performance, the employees' average compensation, and the hereabove mentioned ratios over the last five years in a way that allows a comparison.		4.3.2.8
An explanation on the way the total compensation complies with the adopted compensation policy, including the way it contributes to the company's long-term performance and the way the performance criteria were applied		4.3.1, 4.3.2
The way the vote during the last ordinary general meeting provided for in article L. 22-10-34 para. I was taken into account		4.3.1

Information required under the French commercial code		Section of the 2025 Universal Registration Document
Any discrepancy with the compensation policy and any exception applied in accordance with article L. 22-10-8 para. III, including the explanation on the nature of the exceptional circumstances and the indication of the specific elements to which an exception is made		N/A
The implementation of the legal provisions regarding the discontinued payment of the directors' compensation, if applicable		N/A
Allocation and holding obligation of options by company's officers		4.3.1.3
Allocation and holding obligation of free shares by company's executive officers		4.3.1.3
Elements likely to have an impact in case of public offer (L. 22-10-11 of the French commercial code)		
Structure of share capital of the company		8.1.2, 8.2, 8.7.3, 8.7.5
Limitations on the exercise of voting rights and share transfers as per the articles of association		4.1.3.2, 8.7.4, 8.7.5
Direct or indirect shareholdings in the share capital of the company		4.1.2, 8.1.2, 8.2, 8.7.3
List of holders of any securities with special control rights		N/A
Control mechanisms in employee shareholding systems		8.7.7
Agreements between shareholders which may result in restrictions to share transfers and the exercise of voting rights		8.7.5
Rules applicable to the appointment and replacement of board of directors members and the amendment of the Articles of Association of the company		4.1.3.1., 4.1.3.2
Powers of the board of directors' (in particular for the issuance or buyback of shares)		4.1.3.1, 8.7.8, 8.7.9
Agreements entered into by the company which are modified or terminated in case of change of control of the company		8.7.6
Agreements providing for indemnities to board of directors members or employees upon termination of their employment contract, by resignation or termination without real and serious cause, or pursuant to a purchase or exchange public offer		4.3.1, 8.7.5
Information recommended under the AFEP-MEDEF code of corporate governance	Section of the AFEP-MEDEF code	Section of the 2024 Universal Registration Document
Board of directors' activity	1.8	4.2.4.2
Board internal rules	2.2	4.2.3.9
Quantitative and qualitative criteria that led to the evaluation of the significance or otherwise of the relationship with the company or its Group	10.5.3	4.2.3.3
Assessment of the works of the board of directors	11.3	4.2.5
Number of meetings of board of directors and of board committees held in the past financial year and information relating to directors' individual attendance at such meetings	12.1	4.2.4
Start and end dates of directors' term of office, directors' nationality, age and principal position, list of names of the members of each board's committees	15.3	4.2.3.1
Description of the committees activities in the past financial year	16.2	4.2.4
Number of shares held by the directors	21	4.2.3.1
Rules for allocation of directors compensation and individual amounts of payments made in this regard to the directors	22.4	4.3.2.1
Minimum number of registered shares that the company officers must retain	24	4.3.1
Recommendation of the high committee and reasons why the company decided not to comply with it	28.1	N/A

4.5 Summary of the transactions on company's shares

Transactions carried out during the 2025 financial year and up to February 1, 2026 on the company's securities or related financial instruments, as reported to the Financial Markets Authority by the persons referred to in article L. 621-18-2 of the French monetary and financial code, are as follows:

Name	Position	Type of the financial instruments	Type of transaction	Transaction date	Number of financial instruments	Unit price (in euros)	Total amount (in euros)
Board of directors							
Philippe Salle	Chairman and CEO	Shares	Acquisition	08/04/2025	60,000	31.3935	1,883,610
Laurent Collet-Billon	Vice chair	Shares	Acquisition	12/31/2025	750	50.1000	37,575.00
		Shares	Acquisition	03/10/2025	5,000,000 ¹	0.0044	22,000
			Fractional share compensation	05/21/2025	500 ²	0.00385	1,9250
Sujatha (Suja) Chandrasekaran	Director	Other					
		Shares	Acquisition	09/16/2025	500	47.2576	23,628.80
		Shares	Acquisition	12/03/2025	5,000,000 ¹	0.0041	20,500
Françoise Mercadal-Delasalles	Director	Other	Fractional share compensation	21/05/2025	500 ²	0.00385	1,9250
Jean-Jacques Morin	Director	Shares	Acquisition	06/10/2025	500	37.3850	18,692
Surojit Chatterjee	Director	Shares	Acquisition	10/21/2025	500	50.8000	25,400
Joanna Dziubak	Director	Shares	Acquisition	06/30/2025	40	32.5000	1,300
Group executive committee							
Jacques-François de Prest	Chief financial officer	Shares	Acquisition	01/17/2025	4,761,900 ¹	0.0021	9,999.99
		Shares	Acquisition	01/19/2025	19,000,000 ¹	0.0020	38,000
		Shares	Acquisition	03/10/2025	12,000,000 ¹	0.0043	51,600
		Shares	Acquisition	06/02/2025	1,344	37.7000	50,668.80
		Shares	Transfer	06/17/2025	6	35.8650	215.19
		Shares	Acquisition	06/17/2025	20	36.0000	720.00
		Other	Fractional share compensation	06/26/2025	1,900 ³	0.003279	6.23
		Shares	Acquisition	08/05/2025	1,515	32.9800	49,964.70
		Shares	Acquisition	10/22/2025	1,100	54.4000	59,840
		Shares	Acquisition	12/01/2025	1,101	45.0000	49,545.00
		Shares	Acquisition	06/27/2025	600	32.5800	19 548
		Shares	Acquisition	09/21/2025	400	50.9306	20,372.24
Michael Herron	Head of UK & Ireland	Shares	Acquisition	09/17/2025	341	47.2600	16,115.66
		Shares	Acquisition	09/18/2025	159	47.9399	7,622.44
		Shares	Acquisition	11/07/2025	200	45.4593	9,091.85
		Shares	Acquisition	11/07/2025	100	45.4681	4,546.81
Florin Rotar	Chief technology officer	Shares	Acquisition	11/17/2025	250	43.5199	10,879.98
		Shares	Acquisition	12/29/2025	500	47.305	23,652.50
		Shares	Acquisition	01/02/2026	415	51.00	21,165.00
Paul Peterson	Chief of human resources	Shares	Acquisition	12/29/2025	5,000	49.0322	245,161.00

Name	Position	Type of the financial instruments	Type of Transaction	Transaction date	Number of financial instruments	Unit price (in euros)	Total amount (in euros)
Related persons							
Nathalie Gaillard	Person related to Pierre-Yves Jolivet	Shares	Acquisition	06/30/2025	300	32.5400	9,762
Laurence Jolivet	Person related to Pierre-Yves Jolivet	Shares	Acquisition	06/30/2025	307	32.57000	9,998.99
Thomas Jolivet	Person related to Pierre-Yves Jolivet	Shares	Acquisition	06/30/2025	300	32.7600	9,828
Eric Jolivet	Person related to Pierre-Yves Jolivet	Shares	Acquisition	07/01/2025	310	32.2300	9,991.30
Nadège de Prest	Person related to Jacques-François de Prest	Shares	Acquisition	08/05/2025	60	32.8900	1,973.40
Amicie de Prest	Person related to Jacques-François de Prest	Shares	Acquisition	08/05/2025	30	32.4800	974.40
Blandine de Prest	Person related to Jacques-François de Prest	Shares	Acquisition	08/05/2025	30	32.7000	981
Clarisse de Prest	Person related to Jacques-François de Prest	Shares	Acquisition	08/06/2025	30	32.9500	988.50

1.

Before the reverse stock split.

2.

Compensation for 500 fractional shares, at a price of €0.00385 per share, following the company's reverse stock split, for a total compensation amount of €1.92.

3.

Compensation for 1,900 fractional shares, at a rounded price of €0.003279 per share, following the company's reverse stock split, for a total compensation amount of €6.23.



Sustainability Statement

5

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5.1 General Information

● ● Disclaimer

The Group declares that this report on sustainability information forming an integral part of the Group's management report, as required by article L. 233-28-4 of the French commercial code (hereinafter the sustainability statement), has been prepared and drafted in accordance with the requirements laid down by the European sustainability reporting standards (ESRS) on the one hand, and article 8 of regulation (EU) 2020/852 for taxonomy information on the other hand, which are applicable at the date of preparation of this sustainability statement.

This statement has been drafted on the basis of the information and knowledge available at the time it was drawn up, in the context of the second year of application of the provisions relating to the CSRD Directive.

In order to provide information that is as transparent as possible, various sources of uncertainty, approximations, interpretations and assumptions were made by the Group in preparing the data points. They notably relate to emission factors and conversion factors used to calculate Atos Group's GHG footprint (as described in sections 5.2.1.4. and 5.2.1.6), to material inflows (as described in section 5.2.2.1.4) and to electronic waste generated (as described in section 5.2.2.2.4). When the information with respect to a data point is disclosed but for a limited scope, the specification is indicated in the relevant sections. This is notably the case for diversity, equity and inclusion (DE&I) metrics in section 5.3.1.8.5, skills and development metrics in section 5.3.1.7.5, and health and safety metrics in section 5.3.1.5.5.

Further information concerning approximations, interpretations and assumptions are documented in this report, particularly in section 5.1.1.2.

Certain estimates may be refined in future reporting periods when more relevant information becomes available. Certain estimation methods may also be modified or adapted in line with changes in generally accepted market practices.

Where data points were available for previous financial years using a comparable or very comparable methodology, they have been indicated. Where applicable, changes in methodology are specified on a case-by-case basis.

Some data will be disclosed progressively as permitted by the ESRS standards, either because the information is not relevant for the financial year, or because it is not yet available in a format compatible with the ESRS requirements. In this respect, certain data points that are not available for the 2025 financial year may therefore be published in subsequent sustainability statements. Work is already underway to collect this data. More specifically, this concerns datapoints related to the climate-related transition risks (as described in section 5.2.1.2.2), the weight and rates of reused or recycled components and of recyclable content in products and packaging (as described in section 5.2.2.1.4).

The sustainability statement will evolve as part of a process of continuous improvement, taking into account best practice in publication by peers.

Similarly, the level of robustness of the data collection process will continue to improve as the exercises progress and the data collection tool evolves.

The Group's internal control systems relating to the preparation of sustainability information will be progressively strengthened on the basis of the experience gained from the first reporting periods.

The Group also plans to periodically review its process for assessing the materiality of the impacts, risks and opportunities associated with its activities.

5.1.1 Basis for Preparation [ESRS 2 BP-1, BP-2]

5.1.1.1 General Basis for Preparation [BP-1]

In this second year of implementation under French law¹ of the corporate sustainability reporting directive (CSRD)², the Atos sustainability statement has been prepared in accordance with the requirements set by the European sustainability reporting standards (ESRS) as adopted by the European Commission. The non-authoritative implementation guidance and FAQs issued by the European Financial Reporting Advisory Group (EFRAG) have also been considered. For ease of reference, ESRS references are indicated in square brackets next to the related disclosure when applicable.

Reporting Period

This sustainability statement covers the period from January 1, 2025, to December 31, 2025, in a comparable period (one year) to the previous 2024 report.

Scope of Sustainability Statement

The sustainability statement is prepared at a consolidated level, with a scope of consolidation identical to the one used for the financial statements. For the year 2025, Atos Group is organized as indicated in note 18 consolidation scope as of December 31, 2025: main entities, which can be found in section 6.1 of this document. No material impacts, risks and opportunities (IROs) were identified with respect to any entity which is not consolidated in the company's financial statements.

The Group subsidiaries included in the consolidation scope and crossing the thresholds set by the CSRD are exempted from individual sustainability reporting.

Value Chain

In preparing the sustainability statement, the Group collected and consolidated data from across its own operations, as well as from its entire upstream and downstream value chain. When metrics include upstream and/or downstream value chain data estimated using indirect sources, the resulting level of accuracy of the data is indicated in the related section.

For a description of the value chain, please see the business model related section in chapter 1, Group Overview.

Please also see below section 5.1.1.2 for level of accuracy of value chain data.

Reporting Methodology

Process for Defining Report Content

The Group sustainability statement is based on a double materiality analysis, as prescribed by CSRD and the ESRS, which is presented in section 5.1.3.1. This approach ensures the sustainability statement is relevant to all the company's stakeholders.

Tooling

In order to issue the sustainability statement, the Group leveraged a dedicated sustainability reporting tool, operational reporting tools, HR information systems and financial reporting systems.

Statements from the Company

The company has not used the option to omit a specific piece of information corresponding to intellectual property, know-how or the results of innovation³.

The company has not used the exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in articles 19a(3) and 29a(3) of directive 2013/34/EU⁴.

External Assurance

The sustainability statement is subject to audit as required by the regulation, with a limited level of assurance. Please see section 5.5, appendices of this document for the sustainability auditors' report on the sustainability statement.

1) CSRD Directive as defined in next footnote has been transposed under French law by Ordinance n°2023-1142 of December 6, 2023.

2) Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 amending regulation (EU) n°537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting ("CSRD Directive").

3) In accordance with ESRS 1, 7.7.

4) In accordance with Directive 2013/34/EU of the European Parliament and of the Council dated June 26, 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC.

5.1.1.2 Disclosures in Relation to Specific Circumstances [BP-2]

Value Chain Estimation

The Group uses the conversion factors of the Agence de l'Environnement et de la Maîtrise de l'Énergie (Ademe) (indirect source) to estimate its suppliers carbon footprint when the real data are not available. When the data is available, the Group uses supplier real carbon footprint collected in ESG reports or through EcoVadis platform (for CO₂ metrics).

The Group also uses the tool *Compliance Catalyst* to screen its customers/suppliers. *Compliance Catalyst* is a data base compiling information on companies to help attributing them a risk score (low, medium, high or no go).

Source of Estimation and Outcome Uncertainty

Metrics and monetary amounts subject to high level of uncertainty have been duly identified as such and explained where applicable in the relevant ESRS disclosure requirement section within the sustainability statement.

This may include:

- i) The use of emissions factors for energy consumption data from internationally recognized sources (the Ademe, the department of Environment, Food & Rural Affairs (DEFRA) or the International Energy Agency (IEA)), but also conversion factors for Scope 3 emissions as detailed in section 5.2.1.6.1: Gross Scopes 1, 2 and 3 and Total GHG Emissions;
- ii) Overall total weight of products and technical and biological materials used during the reporting period as detailed in section 5.2.2.1.4;
- iii) Total electronic waste generated by the Group's own operations as detailed in section 5.2.2.2.4.

Please refer to the related sections for further information on calculation methodology and level of uncertainty.

Changes in Preparation or Presentation of the Sustainability Information

Any change in the presentation of the sustainability information has been duly identified and explained where applicable in the relevant ESRS disclosure requirement section within the sustainability statement. The metrics for the previous year(s) included in the sustainability statement for comparison purposes are calculated using the same methods as the metrics for financial year 2025.

Disclosure Stemming from Other Legislation or Generally Accepted Sustainability Reporting Pronouncements

Chapter 5 contains the sustainability statement of Atos Group which has been prepared in accordance with the requirements set by the European sustainability reporting standards (ESRS).

Atos Group also reports in accordance with generally accepted sustainability-related standards such as the GRI standards and the industry specific sustainability accounting standards for software and IT services developed by SASB. When applicable, such references to international standards may be found in chapter 5.6.

Use of Phase-In Provisions

In accordance with the provisions of appendix C of ESRS 1 *List of Phased-in Disclosure Requirements*, Atos Group will not report on the following material topics, relying on the phase-in provisions of ESRS:

- i) ESRS 2 SBM 3 48(e) *Anticipated financial effects of the undertaking's material risks and opportunities*;
- ii) EI-9 *Anticipated financial effects from material physical and transition risks and potential climate-related opportunities*;
- iii) SI-7 *Characteristics of non-employee workers in the undertaking's own workforce*.

How to Read the Sustainability Statement

As per ESRS requirements, Atos Group's sustainability statement is structured in 4 overall sections: General Information, Environment, Social and Governance. The sustainability statement is transcribed in this chapter 5 of this Universal Registration Document. This chapter 5 also contains some sub-sections labelled: Information Beyond Materiality, which gather additional sustainability-related information that the Group considers important to provide to its stakeholders. The content of these sub-sections do not form part of the sustainability statement.

The Universal Registration Document transcribes the management report and the sustainability statement included as a specific section of the management report. Some disclosures required by the ESRS are not included in the sustainability statement itself but in other sections of the management report. When that is the case, and in compliance with ESRS 1 section 9.1, this information is incorporated by reference into the sustainability statement. A table of cross-references detailing where the ESRS disclosures are reported in the management report is available in appendix to the sustainability statement (chapter 5.5, appendix 1: Table of disclosure requirements and data points incorporated by reference).

5.1.2 Sustainability Governance [ESRS 2 GOV-1, GOV-2, GOV-3, GOV-4, GOV-5]

5.1.2.1 Role and Information of Governance Bodies on Sustainability Matters [ESRS 2 GOV-1 & GOV-2]

The CSR organization is present at all levels of the company up to the board of directors which is ultimately in charge of the oversight of all material impacts, risks and opportunities and of monitoring the implementation of the CSR strategy. The board of directors reviews the CSR initiatives and targets and presents the CSR strategy achievements to the annual general meeting of shareholders on a yearly basis.

The CSR Committee of the board of directors is directly involved in defining the CSR strategy and priorities. The audit committee of the board of directors is in charge of monitoring the sustainability reporting process and the performance by the sustainability auditors of the sustainability information certification, based on the preliminary works and recommendations of the CSR committee of the board of directors. Preliminary works carried out by the CSR committee of the board of directors include monitoring the effectiveness of internal control and risk management systems with regard to procedures relating to the preparation and processing of sustainability information.

Please refer to chapter 4.2 for further information on the composition, role and sustainability-related expertise and skills of the members of the board of directors.

At upper management level, the head of investors relations and CSR represents and sponsors CSR at executive committee level. The Group CSR officer manages the entire CSR program and reports to the head

of investors relations and CSR for CSR topics. Both of them present on a regular basis to the CSR committee of the board of directors the latest achievements and planned objectives both at global and regional levels on the environmental and social initiatives of the Group. They highlight cooperation needs by other functions, geographies or business lines to further the CSR strategy. They oversee internal and external CSR communications and are the prime contacts with non-financial agencies and investors on CSR topics.

The Group CSR function is led by the Group CSR officer and coordinates and aligns the CSR program and strategy within the Group. It is composed of a core international team of Group CSR managers who work closely with local CSR managers, support and business functions as well as the EMS managers in the Group. Weekly and monthly reviews are organized to design, implement, and monitor main axes of actions and targets.

In 2025, the board of directors reviewed the relevance of the results of the double materiality analysis. The exercise resulted in adjustments made to the list of impacts, risks and opportunities. The board of directors therefore addressed all the company's impacts, risks and opportunities identified in section 5.1.3.3. This assessment fed into the discussions on the Group strategy.

Please refer to chapter 4.2 for further details on the information provided to and sustainability matters addressed by the governance bodies.

5.1.2.2 Integration of Sustainability-Related Performance in Incentives Schemes [ESRS 2 GOV-3]

Please refer to chapter 4.3 for the integration of sustainability-related performance in incentive schemes over the past years.

The board of directors sets the sustainability-related criteria for the chief executive officer variable compensation, based on the recommendations of the remuneration committee and the CSR committee of the board of directors.

In 2025, 10% of the annual variable compensation of the chief executive officer was linked to the short-term 2025 target to reduce greenhouse gas (GHG) emissions (Scope 1, 2 and 3) compared to 2019 baseline.

In 2026, 10% of the annual variable compensation of the chief executive officer will be based on a criterion linked to the Group's climate objectives, i.e., a reduction of Atos Group 2026 greenhouse gas emissions (scopes 1, 2 and 3) compared with a 2025 baseline, in line with the Group's transition plan.

5.1.2.3 Statement on Due Diligence [ESRS 2 GOV-4]

In 2017, the Duty of Vigilance law came into force in France and introduced a new legal framework by which French authorities could hold corporations accountable for serious impacts on human rights and fundamental freedoms, on the health and safety of individuals and on the environment, resulting from the activities of Atos Group, its subsidiaries and the subcontractors and suppliers with whom they have an established business relationship.

As an eligible company, Atos Group is required to implement a vigilance plan and report on the actions taken accordingly. The Vigilance Plan discloses key features of the management systems in place in terms of vigilance, which include, but are not limited to, risk mapping, evaluation procedures, mitigation actions, alert mechanisms, and monitoring systems on the effective and efficient implementation of measures. Atos Group vigilance plan is structured around: (i) the scope and the governance of the plan, (ii) the measures relating to the risk mapping, the evaluation procedures and mitigation actions for Atos Group's own activities and its supply chain, (iii) the alert mechanism and the monitoring system in place to evaluate the performance of the plan. The risks identified as part of the vigilance plan were taken into account through the evaluation of the IROs done by Atos Group compliance team. The vigilance plan is available in chapter 5.7. In addition, an overall presentation of the due diligence on third parties is available in section 5.4.1.3 c.

Regarding third party management in relation to human rights, Atos Group has set up a strong due diligence process/evaluation program on third parties. Indeed, customers and prospects, suppliers and other business partners or intermediaries are thoroughly vetted using compliance screening software and databases prior to onboarding, as well as adherence to stringent ethical undertakings. The review process also includes specific measures for higher risk partners (e.g., integrity questionnaire). The evaluation aims at identifying third parties subject to international sanctions (such as the Global Magnitsky human rights sanctions, import/export bans based on human rights violations, investment bans for Chinese companies responsible for, or complicit in, human rights violations, etc.), subject to legal breaches (notably convictions for human rights violations), as well as identifying human rights abuses.

In addition, the Atos Group procurement department has adopted a global procurement policy and global procurement sourcing policy with a comprehensive sustainability section to manage the risks related to ethics, human rights and the environment within the supply chain. The general objective of this policy is to ensure that a minimum level of safeguarding elements is in place when selecting and onboarding suppliers. This policy covers all Atos Group procurement activities and sets expectations for all tier 1 suppliers engaged by Atos Group. For more information, please refer to section 5.4.2.1: Supplier Relationship Management.

5.1.2.4 Risks Management and Internal Controls Over Sustainability Reporting [ESRS 2 GOV-5]

Risks Management

In addition to the double materiality analysis which allowed the Group to identify sustainability-related risks, and which is presented in section 5.1.3.1, the Group carries out a risk mapping exercise in the context of the Group enterprise risk management (ERM) presented in chapter 7: Risk Analysis.

The double materiality analysis and the ERM exercise are different in scope and methodology. The ERM exercise focuses on risks, while the double materiality analysis also encompasses impacts and opportunities. In addition, the double materiality analysis covers effects on the company and its stakeholders while the ERM focuses strictly on effects on the company. Yet, to the extent permitted by the ESRS and FAQs issued by the EFRAG, the methodology of the double materiality analysis took into account some features of the ERM exercise so as to

capitalize on existing work and ensure consistency and alignment with the ERM risk management exercise. However, it is specified that the ERM exercise considers net risks while the double materiality analysis considers gross risks (i.e., without taking into account mitigation measures). Members of the ERM team were also invited to take part to the double materiality analysis, including the following actions: consultation on the list of impacts, risks and opportunities, several dedicated workshops, invitation to weekly meetings monitoring the progress of the assessment, invitation to kick-off and final meetings presenting the results.

In 2025, the results of the DMA gathering 20 IROs (see section 5.1.3.3), were integrated in the ERM framework to be consistent with the material topics identified for the Group in all type of risks assessments. This enables a full alignment of the outcomes and of mitigations actions.

Internal Controls

The Group's internal control system encompasses all activities, including sustainability reporting matters.

In addition to the structured governance over sustainability topics described in section 5.1.2.1 of this document, sustainability reporting is based on:

- i) Clear objectives, governance, and processes;
- ii) A long-standing reporting protocol that defines the methodology for collecting, analyzing, and reporting quantitative environmental, social, and governance (ESG) information. This protocol was recently updated to reflect CSRD/ESRS requirements. Beyond ensuring compliance with sustainability regulations, the reporting protocol historically serves a dual purpose for Atos Group:
 - 1) Measuring the effectiveness of the CSR program to monitor progress and assess performance improvements,
 - 2) Communicating transparently on non-financial topics identified as material for Atos Group through its materiality assessment.

The reporting protocol evaluates the relevance, completeness, reliability, neutrality, and clarity of ESG information to ensure accurate CSR performance reporting, while considering sector best practices where appropriate.

CSR performance is monitored through indicators published in the sustainability statement, making it essential to report reliable, traceable, and consistent data. This is achieved through:

- i) A sustainability data collection solution, ACROSS, designed to support accurate, efficient, and compliant collection of quantitative and qualitative information for CSR reporting. ACROSS facilitates the calculation of energy consumption, business travel, waste generation, and other environmental data across the organization;
- ii) A biannual data collection process covering the entire organization. A dedicated consistency-checking process is implemented at Group level after each data collection to check the accuracy of data collected at local level (country or site), explain significant variations from previous periods and collect evidence to document reported sustainability data.

In response to evolving sustainability regulations and increased stakeholders' expectations, Atos Group is committed to strengthening transparency and auditability of its non-financial reporting. The rapid increase in the volume of non-financial data presents both significant challenges and new opportunities for sustainability professionals and stakeholders. Effective management of this data is essential to ensure accuracy, reliability, and stakeholders' trust. To address these needs, Atos Group plans to actively reinforce its non-financial data processing systems, through:

- i) A data management foundation layer, the Atos Octopus Data Platform (ODP), which ensures all company data is clean, consistent, and reliable. It consolidates information from various systems into a single trusted source, applies strict governance and validation, and makes high-quality data easily accessible for reporting and decision-making;
- ii) A CSR dataspace, CSR-X, which integrates ODP with a powerful data and analytics layer to collect, clean, organize and report CSR data in a unified view.

The CSR committee and the audit committee of the board of directors are regularly updated on the sustainability reporting process and the effectiveness of internal controls and risk management systems through updates on sustainability-audit works.

5.1.3 IRO Management

5.1.3.1 Description of the process to identify and assess material impacts, risks and opportunities [ESRS 2 IRO-1]

Atos Group, being subject to the corporate sustainability reporting directive (CSRD) that entered into force on January 1, 2024, has conducted from September 2023 to March 2024 the double materiality analysis described in this chapter. This analysis enabled Atos Group to identify its material impacts, risks and opportunities (IROs) and the information that, as a result of its double materiality analysis, will be included in its sustainability statement, in line with the ESRS Delegated Acts.

Atos Group was supported in this process by a tier-one external consultant.

The double materiality analysis covered the entire Atos Group's scope, and is fully aligned with the scope considered for the financial reporting. Atos Group also considered its entire value chain.

The only level of disaggregation used was by business lines (Tech Foundations/Eviden). During the consultation phase, stakeholders were given the opportunity to assess IROs differently depending on the entity considered (Tech Foundations or Eviden).

No other level of disaggregation (for example, by country or geography) was used while conducting the double materiality analysis, as such disaggregation was not considered relevant considering the structure and activities of Atos Group. In the same objective of considering the entire scope of Atos Group, no specific focus was made on specific activities, business relationships or geographies.

The process followed to conduct the double materiality analysis was structured in the following steps:



Details on each step are provided in the corresponding sections. Additional information on how the topical IRO-1 requirements were considered, can be found in section 5.1.3.1.4.

5.1.3.1.1 Identification of Atos Group's sustainability topics

A list of sustainability topics specific to the Group was compiled, taking into account the list of sustainability topics included in ESRS 1: appendix A and notably the list of sub-topics and sub-sub-topics provided by AR16.

The aim was to define a shortlist of relevant issues in relation to the sector and Atos Group's activities, facilitate consultation process, ensure continuity with Atos Group's practices and enable a strategic representation of the results of the double materiality analysis.

To make informed decisions regarding this list of sustainability topics, three main sources were used:

- the existing materiality matrix conducted by the Group in 2020;
- the SASB materiality matrix to ensure the inclusion of all material topics for the software and IT services;

- a benchmark comparison with peers to ensure the alignment with market practices.

5.1.3.1.2 Identification of impacts, risks and opportunities (IROs)

Based on the list of sustainability topics specific to Atos Group, a list of impacts, risks and opportunities (IROs) was formalized, to be used as the basis of the double materiality analysis. To do so:

- a preliminary list was compiled, based on Atos Group's 2022 Universal Registration Document, ERM documents, ESRS sub-topics and sub-sub-topics, and literature review (studies, controversies, articles). The risks identified as part of Atos Group vigilance plan were taken into account through the evaluation of IROs done by Atos Group's compliance team;

- three workshops were organized with relevant internal contributors, to validate the preliminary list (environment, social, governance). During those workshops, the list of IROs was completed and adapted according to the contributors' expertise;
- IROs were identified at Group level to facilitate the assessment process considering the Group's size and diversity of activities. However, during the consultation phase, stakeholders were given the opportunity to assess IROs differently depending on the entity considered (Tech Foundations or Eviden).

Three rules were considered when compiling:

- the IROs listed were gross IROs (in opposition to net) as the double materiality analysis was a gross analysis. All action plans implemented by Atos Group (prevention, mitigation, remediation actions) should be ignored. For example, a risk must be included even if efficient action plans are already put in place to mitigate the risk;
- choosing between a same IRO being formulated positively or negatively had a moderate influence. The same principle applies for financial materiality regarding risks and opportunities. However, the same element cannot appear twice: a choice must be made depending on the relevance for Atos Group;
- risks and opportunities most often stem from impacts. Thus, for each negative impact, the question of the counterparty in risk arose. The same went for the positive impacts that can have their translation as an opportunity. These interactions were considered and guided the process of IRO definition.

Following the steps and rules identified above, a final list of IROs was validated, including 89 positive and negative impacts, and 107 risks and opportunities.

5.1.3.1.3 Assessment

5.1.3.1.3.1 Stakeholders' identification and consultation

The double materiality analysis implemented by Atos Group included stakeholders' consultation to determine how they may be impacted.

Atos Group was very attentive to involve stakeholders covering its entire value chain, via the involvement of internal and external experts. In total, more than 60 stakeholders were involved in the process.

More precisely, the following categories of stakeholders were involved:

- to cover upstream value chain: representatives of Atos Group's providers, together with representatives of Atos Group's procurement team;

- to cover Atos Group's own operations:

- for Atos Group' employees: members of human resources' teams, operational managers at Group and country level,
- Atos Group experts from the different business lines, at Group and country level,
- Atos Group experts from support functions, including: compliance, data privacy, security, environment, legal corporate affairs, logistics and housing, portfolio, digital innovation, notably;

- to cover downstream value chain:

- for Atos Groups' clients: Client Executives (Atos Group employees), representatives of clients,
- for affected communities and the environment: representatives of environmental and social NGOs, member of Atos Prayas Foundation (India).

The consultation process consisted of workshops and several interviews. In total:

- to assess the **impact materiality** of the identified IROs, 30 interviews were performed, and more than 45 stakeholders were interviewed;
- to assess the **financial materiality** of the identified IROs, 21 interviews were performed, and more than 45 employees and executives were interviewed. The external stakeholders did not perform the financial materiality assessment, as they are not considered to have the appropriate perspective to assess the financial effects of risks and opportunities on the Group.

To ensure the relevancy of the assessment, the stakeholders were assigned sustainability topics based on their relevance, considering their positions within or outside the Group, and their domain of expertise. Additionally, stakeholders were provided with pre-read materials to familiarize themselves with the context, methodology, and list of impacts they were expected to assess.

Consultation Process

- During the interview, the stakeholders assessed each impact, risk and opportunity by giving a score for each criterion mentioned in the following sections.
- The objective of the assessment was to prioritize and compare the impacts, the risks and the opportunities.
- The time horizons used in the evaluation align with the EFRAG recommendations: short/medium term (<5 years) and long-term (>5 years).
- Stakeholders were given the opportunity to assess impacts, risk and opportunities differently depending on the business line considered (Tech Foundations or Eviden) and were given the possibility to focus their answer on the entity they operate in/with.

- External stakeholders were consulted at the ESG topic level, not at the impact level. For each ESG topic, external stakeholders were asked to identify the most relevant positive and/or negative impacts and assess the different evaluation criteria.

5.1.3.1.3.2 Impact materiality

Evaluation criteria

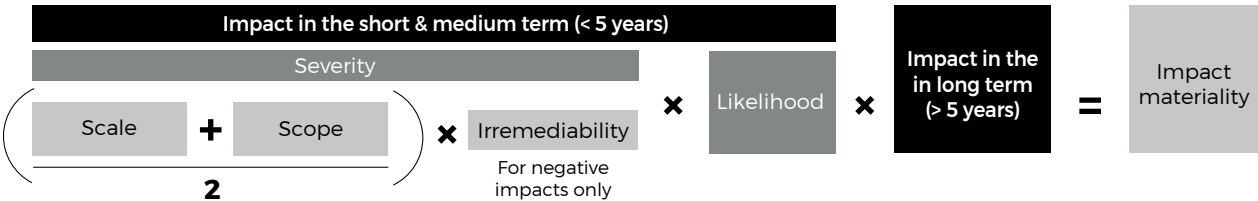
The evaluation criteria were aligned with the ESRS requirements and were designed to prioritise negative impacts based on their relative severity, likelihood and irremediability and positive impacts based on their relative scale and likelihood.

They were:

- scale;**
- scope;**
- irremediability:** this criterion was not assessed by the stakeholders, but by the external consulting firm, based on experience on ESG topics' consequences. The "irremediability" criterion applied only to negative impacts;
- likelihood** (for potential impacts only);
- impact in the long-term.** To prioritize the impacts that are likely to be more severe in the long-term, a coefficient of 1.2 was applied to them. On the contrary, a coefficient of 0.8 was applied to the impacts that are likely to be decrease in the long term.

Calculation Methodology

The formula included in the illustration below was used to compute impact materiality:



To translate the qualitative choices made by stakeholders on each of the criteria into scores or coefficients to be used in the calculation formula, the following associations were established:

- the combination of these scores and coefficients resulted in a final score ranging from 0 to 3. To consolidate the scores at the level of each impact, the average of the scores attributed by all the internal stakeholders who assessed this impact was considered;
- this average was weighted according to the role of the stakeholders interviewed. Thus, greater weight was given to the assessments of executives due to their strategic vision on the exercise (1.5 for executives vs. 1 for the employees).

Threshold Definition

The consolidated scores at impact level were presented to the project management team (composed of representative of Atos Group CSR, finance and risk management teams) during an impact materiality workshop. Two threshold options were presented (1.5/3 and 2/3), and the participants were asked to review the results and agree on the threshold that would result in the consideration of all relevant impacts.

After discussion, a 1.5/3 threshold was chosen, using a qualitative approach based on the following criteria:

- relevance of the information for stakeholders;
- continuity and alignment with the Group's strategy;
- continuity and alignment with previous materiality assessments.

5.1.3.1.3.3 Financial Materiality

Evaluation criteria

The evaluation criteria are aligned with the ESRS requirements.

They were:

- financial effect:** The scale for financial effects was determined by the finance, risks, and internal control departments, to capitalize on existing work and ensure alignment with the Group's other risk management exercises. However, it is specified that other risk management exercises consider net risks while double materiality analysis considers gross risks (i.e., without taking into account mitigation measures);
- likelihood;**
- long-term aggravation.**

Calculation methodology

The formula included in the illustration below was used to compute financial materiality:



To translate the qualitative choices made by stakeholders on each of the criteria into scores or coefficients to be used in the calculation formula, the following associations were established:

- the combination of these scores and coefficients resulted in a final score ranging from 0 to 3. To consolidate the scores at the level of each risk/opportunity, the average of the scores attributed to each risk/opportunity by all the stakeholders who assessed this risk/opportunity was considered;
- this average was weighted according to the role of the stakeholders interviewed. Thus, greater weight was given to the assessments of executives due to their strategic vision on the exercise (1.5 vs. 1 for the employees).

Threshold definition

The consolidated scores at risk/opportunity level were presented to internal risk management and finance experts during a financial materiality workshop. Two threshold options were presented (1.5/3 and 2/3), and the participants were asked to review and agree on the threshold that would result in the consideration of all relevant risks and opportunities.

After discussion, a 2/3 threshold was chosen using a qualitative approach based on the following criteria:

- relevance of the information for stakeholders;
- continuity and alignment with the Group's strategy and risks approach;
- continuity and alignment with previous materiality assessments.

5.1.3.1.4 Description of the process to identify and assess environmental material topical ESRS related IROs

The description of the process used to identify and assess material climate change related IROs is described in section 5.2.1.2.

To identify and assess material IROs related to pollution (ESRS E2), water and marine resources (ESRS E3), biodiversity and ecosystems (ESRS E4) and resource use and circular economy (ESRS E5), Atos Group screened its assets and activities to identify its actual and potential

impacts, risks and opportunities in its own operations and its upstream and downstream value chain as part of the double materiality analysis described in section 5.1.3.1 (and associated subsections).

The double materiality analysis took into account Atos Group's full perimeter, including all its sites, and involved stakeholders covering Atos Group's full value chain (upstream and downstream). However, the double materiality analysis did not include criteria about the location of Atos Group's sites in or near biodiversity-sensitive areas. Atos Group may consider adding this criteria in its next double materiality analysis.

For more details on:

- the stakeholders' identification and engagement, please refer to section 5.1.3.1.3.1;
- the process of identification of impacts, risks and opportunities, please refer to section 5.1.3.1.2.

ESRS E4 – Biodiversity and ecosystems

The IROs identified during the first step of the double materiality analysis were defined to cover the sub-topics land use, fresh water use, sea use change, impact of local species and ecosystems and were drafted to take into consideration the nature of Atos Group's activities.

The stakeholders' consultation included interviews with representatives of a worldwide NGO expert in biodiversity, which represented, at the time the double materiality analysis was conducted, the best way to identify if Atos Group's activities may impact positively or negatively affected communities, based on its use of shared biological resources and of the ecosystems.

No dependencies to biodiversity and ecosystems and their services were identified during the double materiality analysis. In addition, it did not concluded that it is necessary to implement biodiversity mitigation measures.

ESRS E5 – Resource use and circular economy

The IROs identified during the first step of the double materiality analysis included impact, risks and opportunities related to resource inflows, resource outflows and waste (including hazardous and non-hazardous waste management).

5.1.3.2 Results computation

At the end of the double materiality analysis described in the previous section, Atos Group applied the defined methodology strictly and did not modify the results obtained, resulting in 63 material IROs.

The IROs considered to be non-material, for the Group, and the ESRS topical standards consequently excluded, were exclusively those that obtained a score below the materiality thresholds following the assessment carried out under the conditions described in the previous sections.

5.1.3.3 Revision of the double materiality analysis

The relevance of the double materiality analysis results is planned to be reviewed annually during the preparation of the sustainability statement. An in-depth review will be carried out after the revised ESRS standards, which are currently being developed, come into force.

In 2025, in line with its commitments, Atos Group reviewed the relevance of the results of its double materiality analysis and made adjustments. This approach is part of the new strategy announced at its capital market day on May 14, 2025, and aims to ensure the relevance and effectiveness of the Group's material IROs.

The review was also based on several sources:

- the lessons learned from benchmarking companies that published their sustainability reports in accordance with the CSRD in 2025 (for the 2024 financial year);
- the work carried out by the Group CSR team and internal stakeholders throughout 2025, taking into account developments within the Group since the double materiality analysis was conducted.

During this review, the Group sought to maintain the methodology applied, the materiality criteria and thresholds defined in the initial analysis (see section 5.1.3.1), while improving the readability of the results and the management of material IROs.

The process was carried out in three stages:

- i) thematic grouping of material IROs: The Group CSR team consolidated IROs dealing with the same subject from different angles (negative impact, risk, positive impact, and/or opportunity) to ensure greater clarity and enable consistent management, avoiding the proliferation of policies, targets, action plans, and indicators on the same subject. These groupings are part of an effort to streamline the presentation of

results but have no effect on the scope of the ESRS considered as material and on the datapoints reported;

- ii) merger and reformulation of certain IROs: Taking into account the lessons learned from the benchmark and changes in the Group's situation since the initial analysis, certain IROs have been merged. In this case, the highest materiality score among the initial IROs has been systematically retained for the new IRO;
- iii) reassessment of materiality criteria: A reassessment of materiality scores was conducted on a case-by-case basis, leading to the removal of certain initial IROs related to the specific context of fiscal years 2023 and 2024 from the Group's list of material IROs when their scores fell below the thresholds.

Atos Group ensured that all relevant internal stakeholders were involved in the review of the list of material IROs. The revised list proposed by the Group CSR team was submitted to them so that they could give their opinion on the thematic grouping, mergers and reformulations of IROs, as well as the reassessment of certain materiality scores.

The list of material IROs for Atos Group, resulting from this review process, is detailed below. For each IRO, it is indicated whether it may have positive impacts, negative impacts, risks, and/or opportunities, reflecting the interdependency of these characteristics.

The methodology of the double materiality analysis and the results were presented to and controlled by the CSR committee and the audit committee, and their members' questions and comments were acknowledged. The list of material IROs for Atos Group was then approved by the board of directors in December 2025.

ID	Description	I+	I-	R	O*	Value chain
ESRS E1 – Climate change						
GHG (Greenhouse Gas) emissions						
1	Reducing clients' environmental impact through low-footprint solutions and technologies developed by Atos Group (Low footprint IT).	X				Downstream (clients)
2	Development of solutions and services to reduce client's environmental footprint (sustainability portfolio) and resulting in increased business.	X		X	X	Own operations, Downstream (clients)
3	GHG emissions from Atos Group's operations (Scopes 1, 2 and 3) and value chain can negatively impact the environment. Atos Group should aim to reduce the emissions. If not, failure to meet stakeholders' increasing expectations related to GHG reduction commitments, transparency and results leading to reputational damage and loss of financial support.		X	X		Own operations, Upstream (suppliers)
Climate change adaptation						
4	Acute and chronic risks caused by climate hazards on Atos Group's operations and its supply chain, leading to business interruptions and costs (e.g., repairs, investments, supply shortages, penalties, reputational damages).			X		Own operations, Upstream (supplier)
ESRS E5 – Resource use and circular economy						
5	Use of primary (strategic and non-strategic) non-renewable raw materials in the production of Eviden hardware & software products contributing to resource depletion and pressure on the environment (i.e., rare earths and minerals).		X			Own operations, Upstream (supplier)
6	E-waste generated and managed in Atos Group's own operations.		X			Own operations
ESRS S1 – Own workforce						
Working conditions						
7	Flexible ways of working potentially increasing employees' work-life balance, flexibility and empowerment.	X				Own operations
8	Working environment potentially negatively affecting health and well-being of employees.		X			Own operations
Skills and development						
9	Atos Group has a positive impact on its employee by providing skills and development opportunities, while mitigating and preventing risks of reputational damage, loss of key talents, and increased costs due to high employee turnover.	X		X		Own operations
Diversity and inclusion						
10	Creating and actively promoting a diverse and inclusive workforce, and an accessible working environment as a strategic measure to mitigate the risk of not being compliant with local diversity, inclusion and accessibility regulations leading to exclusion from bid offers, loss of business and financial penalties.			X		Own operations
ESRS S2 – Workers in the value chain and ESRS S3 Affected communities						
11	Supply chain workers and communities could face health and safety risks, rights violations, and adverse living conditions due to poor management of hazardous substances and the use of conflict minerals by subcontractors.		X			Upstream (suppliers' workers), Downstream (clients' workers), Communities

ID	Description	I+	I-	R	O*	Value chain
ESRS S4 – Consumers and end-users						
Client relationship						
12	By collecting clients' feedback and collaborating closely with them through project partnerships, Atos Group enhances its offerings, boosts customer satisfaction, identifies new business opportunities, and broadens its market reach.	X			X	Downstream (employees, clients' employees, clients' customers)
Accessibility and digital inclusion						
13	Contribution to the access provision to the digital and information space having positive societal impacts through its contribution to knowledge development, education and research.	X				Downstream (employees, clients' employees, clients' customers, communities)
Cybersecurity and data privacy						
14	As a cybersecurity leader, Atos Group supports clients in fighting cyber threats and advancing market knowledge, while ensuring its own and its clients' protection to prevent security breaches that could disrupt operations, violate data privacy, damage reputation, and cause financial losses.	X	X	X		Downstream (employees, clients, clients' employees, clients' customers)
ESRS G1 – Business conduct						
Business ethics						
15	Corporate culture favoring ethical behaviors among stakeholders.	X				Own operations
16	Non-compliance with laws and regulations regarding anticorruption, antitrust, fraud, human rights and international sanctions might result in Group's criminal liabilities, fines, exclusion from bidding processes, reputational damages and loss of trust.			X		Own operations, Upstream (suppliers), Downstream (clients, clients' employees)
17	Non-compliance with trade regulations, particularly related to countries under embargo and export-control frameworks, might result in the Group's products/services being employed in ways harmful to society, engaging its liability and leading to fines and other administrative sanctions.		X	X		Own operations, Upstream (suppliers), Downstream (clients, clients' employees)
Business conduct with the supply chain						
18	Responsible procurement requirements contributing to strengthen responsible practices across the supply chain.	X				Upstream (suppliers)
19	Late payments resulting in litigations, reputational risk, administrative penalties and termination of agreements.			X		Upstream (suppliers)
20	Strong dependency on suppliers for critical components or materials/ services leading to production delays and loss of quality, as well as lower negotiation capacity due to supplier significant leverage.			X		Upstream (suppliers)

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

5.1.3.4 Structuration of reporting requirements

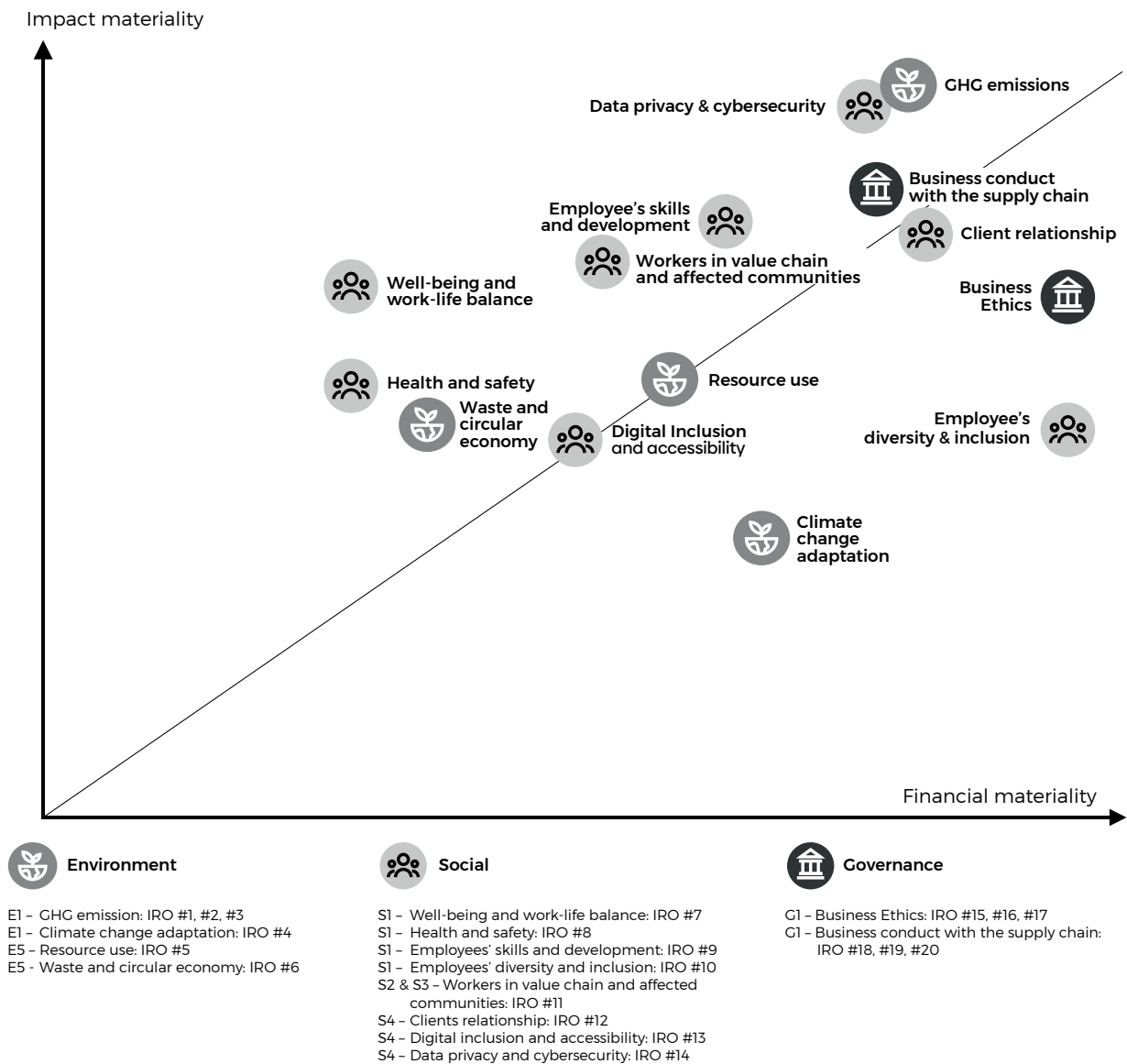
Strategic prioritization on a matrix

The formalization of a matrix is based on the recurrence of the topics (i.e. number of IROs related to this topic and assessed as material during the double materiality analysis) and the materiality score, consolidated at topic level (based on the scores of the material IROs related to this topic).

The consolidated score was computed based on the two following principles:

- high IROs scores (above 1.5 for impacts and 2 for risks and opportunities) should increase the score at the topic level;
- the higher the number of material IROs within a topic, the higher the score for that topic.

Matrix to prioritize sustainability topics



Link between the material IROs and the existing risk management processes

Please refer to section 5.1.2.4 of this document for more information on the link between IROs and the existing risk management processes.

Reporting implication

Based on the list of material IROs, Atos Group defined the information to report considering these two key pieces of information:

- once an IRO is deemed material, the ESRS standard associated with the ESG topic to which the IRO pertains becomes material. Within the material ESRS standard, the disclosure requirements (DRs) linked to policies, targets, actions and metrics of the material will be reported on;
- the reporting data from the disclosure requirements under metrics that are not material for Atos Group won't be reported.

For more details on the detailed list of disclosure requirements complied with in Atos Group's sustainability statement and the table of datapoints deriving from other EU regulations, please refer to appendix 3.

5.1.4 CSR Strategy [ESRS 2 SBM-1, SBM-2, SBM-3]

5.1.4.1 Strategy, Business Model and Value Chain [ESRS 2 SBM-1]

Atos Group's purpose is to help design the future of the information space. Its mission is to enable its customers, employees, and members of societies at large to live, work and develop sustainably, in a safe and secure information space, and its strategy to become a global AI-powered technology partner delivering secure end-to-end digital journeys for its clients.

In this overall context, Atos Group's strategy in relation to sustainability matters can be described as follows:

From an environmental perspective, Atos Group has achieved its near term SBTi target to reduce its 2025 emissions by 50% compared to 2019. Furthermore, Atos Group has confirmed during its Capital Markets Day in May 2025 its commitment to GHG emissions reduction to be net zero by 2050 compared to 2025 and as defined by the SBTi. Atos Group will mobilize its resources to decrease GHG emissions in its own operations (low footprint IT) and its supply chain, as well as to develop solutions and services to support its clients decarbonization ambitions (sustainability portfolio).

For more information on current significant services and products in relation to Atos Group's sustainability-related goals, please refer to section 5.2.1.5.3.

From a social perspective, Atos Group recognizes that its principal asset and competitive advantage are its employees. As such, Atos Group aims to be an employer of choice, and a place where employees can have control of their careers and develop in a safe, inclusive and accessible working environment, where they all feel valued and empowered to reach their full potential.

Atos Group is committed to accelerating diversity and inclusion and set a target to reach 40% female representation among new hires by the end of 2025. While significant progress was made and the target was not fully achieved¹⁾, the Group continues to strengthen its initiatives to improve gender balance.

Also, Atos Group's ambition is to contribute to advancing digital inclusion and accessibility by reinforcing accessibility standard adherence, provision of assistive technologies and promoting knowledge development and scientific and technologic research through the access provision to the information space.

From a governance perspective, Atos Group is fully committed to enhance trust in the digital transformation age:

- by behaving as an ethical player towards its sphere of influence and therefore applying the highest ethical standards from the very top of the company to the heart of its operations;
- by contributing to building a trusted information space, designing innovative and secured solutions that help maintain trust and security for persons (individual, companies, states) who navigate in the digital space.

To implement this strategy, Atos Group governance of ESG matters has been reinforced to ensure a stronger oversight.

For a description of Atos Group's strategy, and for the business model and value chain please see chapter 1: Group Overview and chapter 2: Organization and Business offering.

For significant groups of products/services offered and significant markets and industries served, see chapter 1: Group Overview and chapter 2 - Organization and Business offering. For headcount of employees by geographical areas see chapter 1: Group Overview. For total revenues, see chapter 6: Financial Statements.

Atos Group is not active in the fossil fuel, chemicals production, controversial weapons sectors nor in the cultivation of tobacco.

1) In relation to the target set at Capital Market Day in May 2025 corresponding to reach 40% women hires in 2025, external recruitment focused on technical and business related growth roles where there are fewer women in the job market.

5.1.4.2 Interests and Views of Stakeholders [ESRS 2 SBM-2; ESRS S1 ESRS 2 SBM-2; ESRS S2 ESRS 2 SBM-2; ESRS S3 ESRS 2 SBM-2; ESRS S4 ESRS 2 SBM-2]

Atos Group is aware of the importance of engagement with its stakeholders, i.e. external and internal groups and individuals who represent investors, clients, employees, and employee representatives, business partners and suppliers, as well as communities and public authorities.

Atos Group engages in a constant dialogue with its stakeholders at all levels of the organization using a variety of interaction channels to ensure a transparent communication.

Views and interests of affected stakeholders are addressed and reported by the Group CSR officer during meetings of the CSR committee of the board of directors.

Atos Group has also engaged at length with its stakeholders in the process of double materiality analysis. For a description of stakeholders' engagement in the double materiality analysis process please see section 5.1.3.1.3.1 Stakeholders' identification and consultation. In addition, the interests and views of Atos Group's key stakeholders and how Atos Group considers the stakeholders' relevant expectations to create value and inform its strategy and business model, following engagement with them, are described as follows.

Clients

Expectations: Atos Group's clients expect innovative accessible digital solutions that create value by helping them optimize their operational performance and address their own challenges such as tackling climate change or required reporting. These solutions also need to ensure high levels of security and data protection.

Value created by Atos Group: Atos Group's business model is founded on creating value for its clients and partners through:

(i) Innovative, sustainable and accessible business solutions that meet clients' needs to perform in the new digital economy

(ii) Continuous products and services' improvements in line with clients' needs and increased customer satisfaction

Engagement: Atos Group interacts regularly with its customers through the client facing functions (client executive partner, client delivery executive, project managers) in the ongoing management of the relationship with the client, including the delivery of contracts. On top, the Group engages with its clients through customer satisfaction surveys that are considered in the decision-making process and help Atos Group to improve products and services while supporting in managing actual and potential impacts on clients.

Employees and Employees' Representatives

Expectations: Atos Group employees expect a safe, equitable and open work environment, where their contribution is valued, their data are protected, and their ambitions and potential to grow and develop can be fully realized within the company. Employees also expect to enjoy their freedom of association's rights and a positive and constructive social dialogue with their representatives.

Value created by Atos Group: Atos Group recognizes that being a responsible employer means providing a safe, diverse, inclusive, and rewarding work environment where differences are celebrated and individuality is respected, while preparing its people for the workplace of the future. Atos Group has put in place programs to train, develop and retain its employees and encourage internal hiring and promotion.

Engagement: Constructive and positive communication and social dialogue occur both at European level, through the European Company Council (societas europaea council or SEC), and at country level, where relevant, with local employee representatives in work councils and/or unions. Engagement activities occur with various frequencies, including ongoing engagement through digital platforms, internal newsletters, and regular calls and updates from management. An employee satisfaction survey was run for the first time since 2022 in 58 countries. Additionally, the board of directors comprises one employee director, who represents the voice of the employees at Group level. The censor is also currently a Group employee. On top, Atos Group has a Group Ethics Alert System¹ in place to enable employees across the Group to quickly and easily report concerns about actual or suspected misconduct that can affect the company or the wellbeing of people.

Investors and Analysts

Expectations: Investors expect profitability and efficiency from Atos Group, in line with its carbon footprint and energy efficiency commitments to tackle climate change. They also demand clarity and transparency regarding value creation and resource management.

Value created by Atos Group: Atos Group discloses its CSR KPIs and integrates financial and non-financial factors, providing valuable information to investors.

1) <https://atos.integrityline.app/>

Engagement: Atos Group engages with investors and analysts primarily through the presentation of quarterly performance, investor days, shareholders meetings, roadshows and conferences. Additional engagement occurs through regular ESG-related feedback, including responses to analysts' questionnaires and reviews of ESG information compiled by analysts. Both activities are intended to support investors in making informed decisions.

Partners

Expectations: collaboration with partners is essential to address an industry increasingly shaped by AI adoption, cybersecurity risk, regulatory pressure and sustainability requirements. Atos Group expects partners to co-engineer solutions, align product roadmaps, and support industrial-scale delivery while meeting Atos Group standards for security, compliance, resilience and responsible innovation.

Value created by Atos Group: Atos Group orchestrates a selective partnership ecosystem spanning hyperscalers, technology leaders and start-ups, connected through Atos labs, business technology innovation centers and its open innovation programs. Acting as an architect and integrator, Atos Group converts partner technologies into secure, compliant and repeatable capabilities embedded in its portfolio, accelerating time to value for clients and strengthening digital sovereignty and operational resilience.

Engagement: engagement combines strategic alliances with hyper-scalers and key technology partners (including joint engineering and go-to-market initiatives) with structured collaboration with start-ups via Atos Group's open innovation ecosystem. Further details are provided in chapter 2: Organization and Business Offerings.

Suppliers and Workers in Supply Chain

Expectations: Atos Group's suppliers want to benefit from access to new markets, revenue growth and fair margins. They expect long term relationships supported by ongoing dialogue that ensures the observance of contracts, shared ethical values and trust. Workers in Atos Group supply chain expect respect of their health and safety as well as their human and fundamental rights.

Value created by Atos Group: Atos Group's governance framework uses ethics and compliance to drive organizational processes and business thereby securing a sustainable supply chain. The company works closely with its suppliers to ensure that they meet the required standards on environment, labor and human rights, ethics and sustainable procurement, thereby protecting also the fundamental rights and freedom of workers in its supply chain.

Engagement: Atos Group engages with suppliers through its supplier management programme, via EcoVadis and due diligence questionnaires prior to suppliers' onboarding. Further details are in chapters 5.3: Social and 5.4: Governance.

Affected Communities and Society

Expectations: Atos Group is expected by society and local communities to provide socioeconomic benefits through job creation, smart solutions and new technologies.

Value created by Atos Group: Atos Group is committed to generating economic value that also benefits society by addressing those stakeholders' needs and challenges by impacting local economies, creating new jobs and enhancing IT skills. Through its digital IT solutions and its support for volunteer programs, university relations and corporate citizenship activities, Atos Group aims to have a positive and long-term impact on local economies, support social progress and reduce the digital divide, contribute to access the digital and information space and thus further knowledge development, education and research.

Engagement: employees can volunteer during working hours to support charitable initiatives contributing to general interest causes. These include employment coaching for young people from disadvantaged background through The King's Trust, support to keeping riverways clear of rubbish, mentoring programmes for individuals leaving prison with training and employment opportunities, and work-experience programs that offer students a hands-on introduction to the world of technology.

5.1.4.3 Material IROs and Their Interaction with Strategy and Business Model [ESRS 2 SBM-3]

A list of Atos Group's material impacts, risks and opportunities based on the double materiality analysis and the updates to the IROs list compared to the previous reporting period are in section 5.1.3.2 Results computation. A brief description of the IROs is also below. The specification of which of those IROs are covered using entity-specific disclosures is below and in chapter 5.3 – Social.

Following the double materiality analysis exercise, in 2025 Atos Group has considered in a comprehensive way how its material positive and negative impacts affect people and environment, if and how those impacts originate from its strategy and business model, the effects of material risks and opportunities on its business model, value chain, strategy and decision-making and whether its own activities or its business relationships are concerned with the material impacts, risks and opportunities.

Environmental impacts, risks and opportunities: Atos Group recognizes that its activities may have both actual negative and potential positive impacts on the environment and aims at doing its part to limit global warming and help its value chain to do the same. Atos Group has confirmed its strategy to pursue ambitious science-based carbon reduction targets and achieving net zero by 2050 and to develop solutions and services aimed at reducing its client's environmental impacts. As described in section 5.2.2, Atos Group may have negative impacts deriving from its manufacturing activities and from the e-waste generated by its own operations. Actions have been implemented throughout the life-cycle of the concerning products to minimize these negative impacts. Regarding climate related risks and opportunities, as described in section 5.2.1.2.1, Atos Group may have risks in its operations and its supply chain caused by business disruptions due to climate hazards (physical risks) and may also risk a loss of business opportunity and revenue if it doesn't address its clients' needs for sustainable offerings. The development of sustainable services and solutions can create opportunities for Atos Group to contribute to its client's environmental footprint.

Social impacts, risks and opportunities: Atos Group has a positive impact on employees, clients and society by advancing digital inclusion and accessibility. The Group achieves this by reinforcing adherence to accessibility standards, providing assistive technologies, and fostering scientific and technological research that expands access to the digital landscape. By fostering a diverse, inclusive workforce and an accessible work environment, Atos Group contributes to the representation and advancement of women and underrepresented communities within society. In addition, Atos Group is committed to address diversity, inclusion and accessibility within the company and to mitigate related potential risks by proactively addressing diversity. In terms of professional development, Atos Group recognizes the potential risk of dissatisfaction and resignation that may be caused in case of inadequate skills development programs. The Group takes measures to ensure the sustainable and long-term employability of its employees by offering strong career development programs linked to the Group's growth strategy as well as flexible ways of working potentially increasing their work life balance, while providing a work environment where they feel safe, valued and supported. Atos Group delivers a positive impact on end-users by integrating client feedback and partnerships to refine its offerings. This evolution heightens customer satisfaction while simultaneously unlocking new market opportunities

and revenue growth. This is the only fully entity-specific IRO. Finally, as a cybersecurity leader, Atos Group supports clients in fighting cyber threats and avoiding security breaches that could cause business interruptions, data leakages, and also impact the Group reputationally and financially.

Governance impacts, risk and opportunities: Atos Group's upholding of a strong corporate culture enhances ethical behaviour among its stakeholders especially its employees, suppliers and business partners through Atos Group's business ethics and compliance principles and policies. Moreover, Atos Group's approach to business conduct with its suppliers -- which are an inherent component of its business model and value chain -- contributes to strengthening responsible practices in its supply chain. Atos Group's activities in several countries, sectors and markets carry the potential risk for the company, its upstream and downstream value chain of breaches of anticorruption, antitrust, antifraud, human rights and trade regulations. This risk is counterbalanced by continuously improving its compliance programme. The relationship of Atos Group with its suppliers carries additional risks, both in relation to late payments of suppliers and due to the company's strong dependency on suppliers for critical components or materials/services, which could lead to production delays. To avoid the reputational and contractual issues and administrative fines potentially connected to late payment of its suppliers, the company has strengthened its approach to supplier's payment practices.

In 2025, Atos Group identified financial effects associated with sustainability-related material risks and opportunities during the reporting year. These effects were qualitatively assessed and determined not to be material to the undertaking's financial position, financial performance, or cash flows. The analysis involved the Finance and CSR functions engaging in a series of workshops with company's experts in the selected climate change risks and opportunities, as part of the updated Group's double materiality analysis.

In order to ensure the resilience of the company's strategy and business model, in 2025 Atos Group has worked to address its material impacts and risks and to pursue material opportunities through the adoption and, where possible, the implementation of policies, targets and actions in line with the requirements of the CSRD as described in chapters 5.2: Environment, 5.3: Social and 5.4: Governance of this sustainability statement.

5.2 Environment

5.2.1 Climate Change [ESRS E1]

5.2.1.1 Environmental Governance

Since its creation in 2018, the board of directors of Atos Group has regularly convened its CSR committee which is dedicated to CSR. The role of the CSR committee of the board of directors is to review and monitor CSR matters across the Group.

The Group CSR officer manages the entire CSR program and regularly informs the CSR Committee of the board of directors of the latest environmental initiatives, objectives, and results of the CSR program. The Group CSR officer reports to the Group head of investor relations and CSR who regularly informs the CEO of strategic updates in environmental topics. Regarding the integration of climate-related performance in the CEO's incentive scheme, please see section 5.1.2.2.

As part of the CSR program, the environmental program is managed by the head of global environment program, a dedicated team, and representatives from all support functions and business lines, through its environment management system.

The Environmental Management System (EMS)

An EMS based on the ISO 14001 standard is in place at the Group level and in all geographies. The EMS managers and the local heads of CSR supervise the environmental challenges at regional and local levels.

The EMS supports achievement of the Group's environmental objectives through a powerful end-to-end governance, and plan-do-check-act process allowing consistent evaluation, and improvement of its environmental performance.

Since 2018, Atos Group has implemented a fully integrated ISO Multisite Certification (MSC) process with a three-year life cycle. This covers ISO 14001:2015 for EMS, ISO 9001:2015 for quality management system, ISO 20000-1:2018 for IT service management system, and ISO 27001:2022 for information security management system.

To ensure an efficient implementation of its environmental program and EMS, Atos Group has chosen to certify under ISO 14001:2015 all its main sites, independently verified by an external certification body with a release of related official certificates which can be found on the Group's website¹. Atos Group's main sites are all office sites accommodating more than 500 internal employees and all core datacentres operated by Atos Group, as well as other sites which joined the Group MSC ISO 14001 scope to meet local business or legal needs.

The MSC management coordinates, standardizes, and optimizes the ISO 14001 certification with an end-to-end compliance approach from Group to site level.

The EMS and the ISO 14001 certification of Atos Group's main sites are two operational tools that help the Group:

- to implement and operate the environmental program, its policy, and its operational guidelines companywide;
- to monitor the Group's main challenges (energy, travel, carbon emissions, low footprint IT, sustainability portfolio, building resilience against environmental risks, circular economy and waste) as well as the local challenges through consistent action plans and controls internally and externally audited;
- to avoid the risks of non-compliance with regulations and stakeholder requirements;
- to maintain or gain new market share as ISO 14001 certification is frequently requested.

In addition to the ISO MSC scope, some other sites are ISO 14001 certified locally and verified by a specific external certification body with official certificates available on request.

1) <https://atos.net/en/iso-certification>.

5.2.1.2 Material IROs Relating to Climate Change

5.2.1.2.1 Description of the Processes to Identify and Assess Material Climate Related IROs [E1-IRO-1]

The IROs relating to climate change are identified as material for Atos Group through the double materiality analysis exercise and as updated in 2025 as described in

section 5.1.3.1. Atos Group has implemented a methodology to identify, assess and manage IROs at different levels covering the Group, business units, geographical regions, functions and projects, as well as upstream and downstream value chain. Atos Group further categorizes the risks in accordance with the TCFD¹ recommendations.

ID	Description	I+	I-	R	O*	Value Chain	TCFD Category
ESRS E1 – Climate change							
Greenhouse Gas (GHG) emissions							
1	Reducing clients' environmental impact through low-footprint solutions and technologies developed by Atos Group (Low footprint IT)	X				Downstream (clients)	
2	Development of solutions and services to reduce client's environmental footprint (Sustainability Portfolio) and resulting in increased business	X		X	X	Own operations Downstream (clients)	Transition Risk and Opportunity
3	GHG emissions from Atos Group operations (Scopes 1, 2 and 3) and value chain can negatively impact the environment. Atos Group should aim to reduce the emissions. If not, failure to meet stakeholders' increasing expectations related to GHG reduction commitments, transparency and results leading to reputational damage and loss of financial support		X	X		Own operations Upstream (suppliers) and downstream (sold products)	Transition Risk
Climate change adaptation							
4	Acute and chronic risks caused by climate hazards on Atos Group's operations and its supply chain, leading to business interruptions and costs (e.g., repairs, investments, supply shortages, penalties, reputational damages).			X		Own operations Upstream (suppliers)	Physical Risk

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

In 2025, Atos Group has fully integrated the identified climate-related IROs with the ERM process, the Group's enterprise risk mapping as further detailed in section 7.1.1. All climate-related IROs are therefore included in the ERM framework, thereby being covered transversally and across all support functions, operations and management lines.

Climate risk assessment and monitoring falls under the joint responsibility of the Group internal control and ERM department and group CSR department, which assess risks annually using a robust and consistent methodology aligned with Atos Group's activities and involving other internal experts from various functions within the Group (finance, logistics and housing, datacentre management, EMS, insurance, HR, security, and business continuity). Atos Group's EMS in place ensures a continuous identification, monitoring and mitigation of local environmental risks.

For more details on how climate physical and transition risks were identified and assessed see section 5.2.1.2.2.

5.2.1.2.2 Material Climate IROs and their interaction with Strategy and Business Model [E1-SBM-3]

Climate Related Physical Risks

In Own Operations

Atos Group performed a climate risk assessment using an external climate risk tool to assess the potential impact of acute and chronic climate hazards on its own operations (offices and datacentres). This tool provided Atos Group with site specific exposure data for all temperature, water, wind and solid-mass related hazards as defined by the EU taxonomy regulation. The assessment was carried out under two IPCC representative concentration pathway scenarios: SSP1-2.6 (under 2° increase – inflexion of GHG emissions from now on, leading to limit climate change under 2°C) and SSP5-8.5 (circa 4° increase – business as usual, no significative effort is made to limit GHG emissions), and taking into account three different time horizons: near term (from 2021 to 2040), mid-term from (from 2041 to 2060), and long term (from 2081 to 2100), based on scientific modelling and data.

1) Task Force on Climate Related Financial Disclosures.

Each site was evaluated against the four climate categories and assigned an exposure rating ranging from low, medium, high, to extreme considering their status in present and future scenario. Based on the climate hazards defined by the EU taxonomy, Atos Group has identified those to which its sites are most exposed:

- temperature-related hazards: changing temperatures, heat stress, cold waves and wildfire;
- wind-related hazards: tornadoes and cyclones/hurricanes;
- water-related hazards water stress.

The soil related hazards have not been identified as material to Atos Group operations.

With site exposure data available, Atos Group has started in 2025 to assess the vulnerability of its main sites (owned and co-located datacentres, large offices, and ISO 14001 certified sites) which are labelled high/extreme exposed to climate hazards. The first wave of countries to undergo the vulnerability analysis are India, USA, Germany and Austria. Atos Group will continue to pursue this analysis for other countries in the years to come and on a rolling basis.

Atos Group has chosen to focus this vulnerability analysis on the SSP5-8.5 scenario for the near term (2021-2040 term), which is a "worst case scenario" approach to ensure resilience of its sites and business or launch adaptation measures to mitigate future risk. This timeframe was selected as most relevant for the IT sector which is a rapidly changing sector and because Atos Group does not have long-term dependencies relating to assets or real estate.

The vulnerability assessment's methodology is still being deployed, and Atos Group will continue to improve it in the coming years. It uses a combination of factors such as site typology and specificities, past occurrences of climate hazards and how the site management responded to it. It also takes into consideration available adaptation measures and those that are planned for the specific site to address any residual risk. Any outstanding risk to the physical hazards can be addressed with further adaptation actions to be taken at site or country level to reduce the residual risk and create a concrete strategy to further build resilience against the effects of climate change.

Such resilience analysis is performed locally by a local team which includes an EMS manager, site manager and/or datacentre manager, and local management or operations to identify key customer contracts and business continuity plan needs. The multiplicity of sites from which Atos Group operates, across many geographies, and strong

business continuity plans in place allow for mitigating actions in emergency situations and ensure resilience against unforeseen acute events. This analysis and evaluation are also integrated within the EMS which follows ISO 14001 standard requirements. To date, the resilience analysis has not identified any material residual risk beyond low or moderate levels, based on the sites assessed and the current stage of the analysis. Building on these insights, Atos Group is developing a set of adaptation measures tailored to the needs of specific sites. These measures will help ensure Atos Group's facilities and operations are prepared to respond effectively to the identified hazards, while safeguarding business continuity and supporting its long-term climate resilience journey.

In Upstream Value Chain

Atos Group has a long-standing practice to assess supplier CSR risk and has refreshed the process in 2025 as further described in the vigilance plan in section 5.7.4. Atos Group assesses its suppliers' activities for CSR and specifically environmental risks with the expert third party EcoVadis. The EcoVadis assessment and tools provide a valuable overview of Atos Group suppliers on their environment and CSR approach, including their strengths, weaknesses and any unethical behaviour reported in the media or by NGOs. This enables Atos Group procurement to identify possible risks and mitigate them case-by-case within the supply chain (see section 5.2.1.5.2 Scope 3-decarbonization levers).

Regarding environmental risks, in 2025 a significant proportion (44.6%) of the Group's suppliers assessed with EcoVadis have an ISO 14001 certified environmental management system, which requires them to identify and control their environmental impacts and risks (pollution, incidents, regulatory compliance, etc.). This reduces the risk of operational disruption for Atos Group related to environmental incidents at these suppliers (site shutdown, non-compliance, sanctions, supply disruptions).

In Downstream Value Chain

Considering Atos Group's main activities, the downstream value chain is mainly composed of "b to b" (business to business) clients using Atos Group digital technologies, services, and solutions. A significant disruption affecting important sites of strategic clients could cause Atos Group difficulties in providing its services. This risk is nevertheless perceived as not significant at the Group level due to the multiplicity of clients, the geographical dispersion of their sites, and the fact that many services are carried out remotely, from several points and without on-site intervention.

Climate Related Transition Risks

The relevant transition risks as identified in the double materiality analysis and IRO identification are the following for Atos Group:

Type of Risk	Description	Short term risk exposure	Medium term risk exposure	Long term risk exposure
Transition Risk	(A) Market risk: Loss of business (existing client contracts or new deals) as a result of not meeting clients' demand for environmentally sustainable service and solutions,	X	X	
	(B) Reputational Risk: Failure to meet stakeholders' increasing expectations related to GHG reduction commitments, transparency and results leading to reputational damage and loss of financial support		X	

Atos Group intends to launch in 2026 a formalized analysis of climate-related transition risks and opportunities considering the specificities of the TCFD recommendations, according to short, mid- and long-term time horizons¹ and considering the resilience of the Group's strategy to these risks and opportunities, as well as their financial impact. The transition risks and

opportunities affecting Atos Group as identified in the context of the double materiality analysis have been considered when building the transition plan and designing the 2030 near term target as detailed in section 5.2.1.4.2, by considering climate scenarios in line with limiting global warming to 1.5° by 2050.

5.2.1.3 Policies

The year 2025 is a pivotal milestone for Atos Group. It marks the achievement milestone for its near-term science based target initiative (SBTi) GHG emission reduction target and will be the baseline year for its future targets and transition plan. Atos Group therefore reports both on the decarbonization plan which focuses on the past journey ending in 2025, and the transition plan which focuses on the future ambition for the Group.

5.2.1.3.1 Atos Group Decarbonization Plan

Atos Group's global decarbonization plan started in 2019 and considers all environmental IROs as defined by the DMA. The decarbonization plan is built around three pillars for Atos Group to build resilience in a +1.5°C future:

- **GHG emissions reduction:** Atos Group aims to reduce its GHG footprint in line with international scientific standards to do its part to limit global warming in accordance with the Paris agreements and to achieve carbon neutrality by 2050;

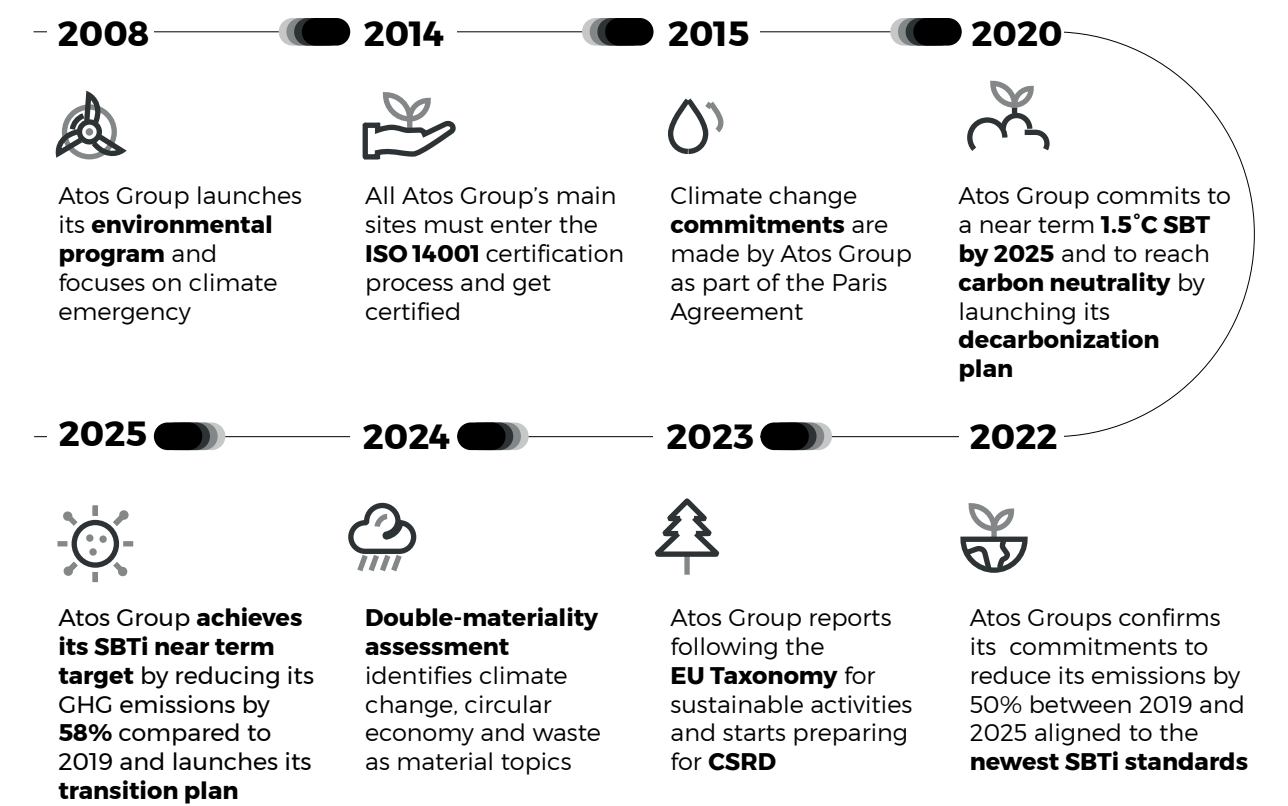
- **low footprint IT and a sustainability portfolio:** Atos Group strives to gradually reduce the environmental impact of its operations and its supply chain, thereby enabling the Group to develop IT solutions which are sustainable by design and to support customers in their journey to reduce their environmental impact;
- **building resilience against environmental risks:** the ongoing assessment and mitigation of environmental risks and opportunities to enable Atos Group to better adapt to climate change.

This decarbonization plan has been supported by the environmental policy (section 5.2.1.3.2), the near term SBTi validated target (section 5.2.1.4.1) and the detailed action plan (section 5.2.1.5). At the end of 2025, this plan came to a key milestone with the achievement of its 2019-2025 near-term science-based target and the reduction of Atos Group's GHG emissions, Scopes 1, 2 and 3 by 58% compared to its 2019 baseline (see section 5.2.1.6). In 2026, it will be transformed into Atos Group's new transition plan (section 5.2.1.3.3).

1) Short term: 0 to 3 years which corresponds to the Atos strategy vision announced at the capital markets day of May 2025 and is in line with Group ERM time horizon method, enabling quick mitigating actions to be put in place. Medium term: 3 to 10 years which reflects Atos newest carbon reduction trajectory. Long term: 10 to 25 years which aligns on the 2050 long term and net zero trajectory of the Group and considers climate change adaptation considerations.

5.2.1.3.2 Atos Group Environmental Policy [ESRS E1-2]

Atos Group has been a pioneer in sustainability and decarbonization by starting an environmental program as early as 2008 and committing to ambitious carbon reduction objectives in the past with the SBTi.



Atos Group has implemented an environmental policy to serve its decarbonization plan. It is validated by the Group head of investor relations and CSR and owned by the head of global environment program, the CSR department being responsible for its implementation across the Group. It applies to all Atos Group entities and operations worldwide, all office sites, and datacentres as well as its clients and suppliers and partners through Atos Group partners' commitment to integrity¹. This broad scope ensures that climate considerations are systematically integrated at every level of the Company's operations.

The environmental policy is complemented by the internal book of environmental guidelines which includes regularly updated information about the context of each environmental challenge and its main concrete instructions, ambitions, objectives, or targets at the Group and/or at the local level. The environment policy covers all climate change IROs and applies to all levers and action plans covering its value chain as described below. The principles of the policy can be found on Atos Group's website².

1) <https://atos.net/content/governance/atos-commitment-integrity-en.pdf>
2) <https://atos.net/content/assets/csr/atos-environmental-policy-en.pdf>

5.2.1.3.3 Atos Group Transition Plan [ESRS E1-1]

In 2025, through the announcement of its new strategy, Atos Group has launched its new transition plan to further continue its decarbonization plan beyond the 2025 near-term milestone.

With the initial 2025 near-term target now met, Atos Group approved a new transition plan which enables Atos Group to contribute to limiting global warming and to adapt its activities with the transition to a sustainable economy. Atos Group's transition plan is built on new near, long and net zero targets which are set in accordance with SBTi corporate net zero standard¹⁾, are aligned with the Paris agreement and a 1.5°C trajectory. These new targets will use 2025 emissions as their new baseline and will extend to 2050 with intermediate targets (or key milestones) every 5 years from 2030 (see section 5.2.1.4.2).

To reach such targets, Atos Group will continue to pursue the identified action plans for each decarbonization levers as detailed in section 5.2.1.5. Atos Group will roll out these action plans and identify local targets and actions at geographical and business line level and monitor the performance at Group level to ensure that the new targets are met within the committed timeframes.

The transition plan was presented to the CSR committee of the board of directors of Atos Group and validated by the board of directors in October 2025. The roll out of the

action plans of the decarbonization levers described in section 5.2.1.5 will be performed from 2026. It is hereby specified that Atos Group is not excluded from the EU Paris-aligned benchmarks and has no exposure to coal, oil and gas-related activities. Atos Group has not identified any locked-in emissions in its activities due to the nature of its business and by accounting for all Scope 3 category 11 emissions (use of sold products) upfront each year.

The decarbonization plan and transition plan require resources linked to the modernization and maintenance programs and include financial KPIs (CapEx and OpEx) that Atos Group reports in accordance with the EU taxonomy (in section 5.2.3), supplemented by climate governance costs and a limited set of programs explicitly linked to the plan (energy, datacentres, supply chain, management tools). Atos Group favours a prudent and transparent approach, avoiding overestimating these amounts, and plans, where possible, to progressively enhance the granularity of these indicators in the coming years.

To date, Atos Group can report the following operating and capital expenditures which were incurred in 2025 to support the decarbonization plan and the actions described in section 5.2.1.5. These figures rely on estimations for human resources in FTEs and actual costs for tooling, audit costs and EU taxonomy CapEx.

5

Lever/Action Plan	OpEx	CapEx	Amount
Climate change governance and audit costs	1.995	-	1.995
Sustainable procurement	0.223	-	0.223
EMS and ISO 14001 costs	0.794	-	0.794
Car fleet optimization (shift to electric/hybrid cars)	-	5.010	5.010
Energy efficiency and reduction of energy consumption	-	4.750	4.750
TOTAL (IN €MILLION)	3.012	9.760	12.773

5.2.1.4 Targets [ESRS E1-4]

5.2.1.4.1 Atos Group Current GHG Near-Term Science-Based Target [ESRS E1-4]

In relation with its environmental program, Atos Group's main target is to reduce its greenhouse gas (GHG) emissions with direct and indirect consequences on its capacity to mitigate and adapt to climate change issues. Atos Group has set a GHG reduction near-term science-based target, to track the effectiveness of its environmental policy and action plans with respect to the management of its material IRO "GHG emissions".

This target enables Atos Group to positively contribute and measure its response to global warming and climate change, as well as the reduction of risks and negative

impacts as well as the consideration of opportunities linked to GHG emissions.

The defined target was to reduce by 50% all the Group's carbon emissions (GHG protocol scopes 1, 2 and 3) between the end of 2019 and the end of 2025. This absolute target was measured in million tons of CO₂equivalent (MtCO₂e). It has been defined with reference to a total of GHG emissions of 3.303 MtCO₂e in 2019 (base year from which progress is measured), covering all Atos Group emission upstream, own operations and downstream and did not exclude any geography, business line or significant activity of Atos Group.

1) Version 1.3 September 2025.

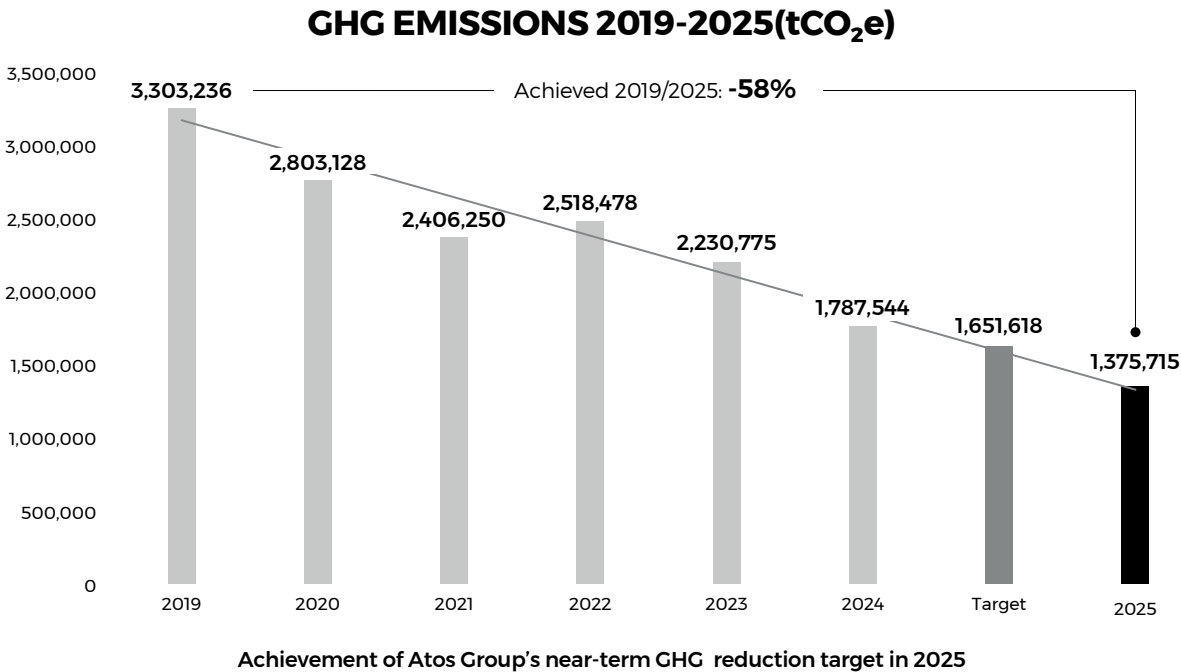
Baseline	Target Year	Target Reduction	Scope	Validated by the SBTi
2019	2025	-50%	Scopes 1, 2 and 3 (GHG protocol)	Yes (near-term target)

- This target:

 - covered 6 years from 2019 (2019 total GHG emissions) to the end of 2025 (2025 total GHG emissions);
 - covered all Atos Group activities, including its own activities and its upstream and downstream value chain activities in all the geographical areas where the Group operates;
 - has been based on conclusive scientific evidence that GHG emissions contribute to global warming and climate change;
 - has been defined using the GHG protocol and the SBTi near-term corporate criteria applicable at the time of validation;
 - considered all significant sources of emissions for Scopes 1, 2 and 3, and for scope 3, all significant categories (including categories 1 and 2 – purchased
- goods and services/capital goods and category 11 – use of sold products);

 - has been defined by involving internal stakeholders (business line, geographies, support functions) to better asses to which extent they could progressively contribute to the reduction of Atos GHG emissions and the SBTi and its auditors, as external stakeholders;
 - is compatible with the Paris agreement, exceeding the minimum requirements necessary to limit global warming to 1.5 degrees and has been officially validated by the SBTi;
 - considered and contributed to the UN Sustainable Development Goals (SDGs) 12 “Climate action”.

Regarding this objective, by the end of 2025, Atos Group had achieved a 58% reduction in its GHG emissions compared to 2019 (1,376 MtCO₂e at the end of 2025 versus 3,303 MtCO₂e at the end of 2019). The Group’s 2019-2025 SBT has therefore been met.



5.2.1.4.2 Atos Group Future Near, Long and Net Zero GHG Emissions Reduction Targets [ESRS E1-4]

In line with the initial target set for 2025 as described above, Atos Group is committed to continuing its efforts to

reduce its GHG emissions from 2025. These new targets will use 2025 emissions, defined on a continuing-operations perimeter, as their reference baseline and will extend to 2050 with intermediate targets (or key milestones) every 5 years from 2030.

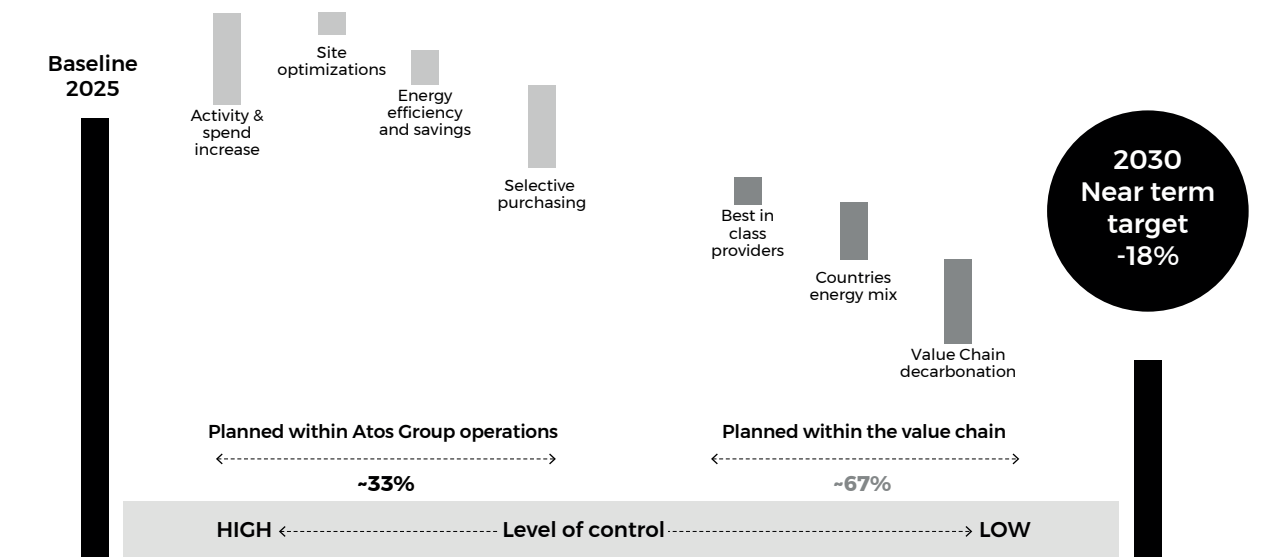
New decarbonization targets as planned¹:

Baseline	Target Year	Target reduction	Scope	Validation by SBTi
2025	2030 (near term) ¹	-18% (absolute) ²	Scopes 1, 2 and 3 (GHG protocol)	To be submitted in 2026
2025	2050 (long term) ¹	-90% (absolute) ¹	Scopes 1, 2 and 3 (GHG protocol)	To be submitted in 2026
2025	2050 (net zero) ¹	Neutralize residual 10% ¹	Scopes 1, 2 and 3 (GHG protocol)	To be submitted in 2026

1. Atos Group will follow updates to the SBTi Corporate Net-Zero standard and, if necessary, adapt its targets accordingly (volumes, target years or intensity target). In accordance with SBTi requirements, the reduction targets are expressed in absolute value while intensity value is not considered relevant.
2. The new targets will cover all GHG emissions which are material for Atos, in particular scopes 1 and 2 (which should contribute to less than 5%) and scope 3 categories 1 to 8 and category 11 (which should contribute to more than 95%).

As part of the Group's GHG reduction long term and net zero 2025-2050 trajectory, Atos Group's future 2025-2030 near-term target reconciles the Group's emissions trajectory from a 2025 baseline to its 2030 pathway, aligned with its science-based 1.5°C-compatible targets. To isolate real decarbonization levers from pure growth effects, the analysis starts from a conservative view of activity growth based on prudent volume assumptions based on IPCC scenarios, the International Energy Agency's Zero Roadmap and the Network for Greening the Financial System Scenario Phase V.

In line with constant reporting scope principles and SBTi boundary rules, the 2025 baseline for the 2030 near-term target is defined on a continuing-operations perimeter. After the binding offer from the French state to acquire Atos Group's Advanced Computing activity, with closing expected in 2026, this business is treated as a discontinued operation. It is therefore excluded from the 2025 baseline used for SBT monitoring, as it will no longer be consolidated in the Group from 2027 onwards.



On the basis of these assumptions and levers, the current scenario shows a reduction in Atos Group's total GHG emissions of at least 18% between 2025 and 2030 on a constant scope basis, consistent with the Group's near-term science-based target. While subject to the usual uncertainties on macroeconomic conditions, client demand and external decarbonization trends, the combined impact of Scope 1-2 decarbonization, and Scope 3 supply-chain actions and improvements in use-phase emissions is therefore expected to be sufficient to meet the -18% 2025-2030 target.

The detailed action plans and metrics supporting these new near-term and long-term targets will be disclosed in Atos Group's 2026 sustainability statement. In large part, they will represent a continuation and reinforcement of programmes already implemented over 2019-2025 (energy efficiency, renewable electricity sourcing, supply-chain engagement, portfolio shift, etc.) as described in section 5.2.1.5, which have enabled the Group to meet its previous climate targets. The new plans will therefore build on proven levers, while tightening ambitions and extending coverage where required.

5.2.1.4.3 Methodological Note on GHG Footprint Calculation for 2025 Baseline

The methodology to define the 2025 GHG baseline for Atos Group's future targets will bring new elements compared to the 2025 GHG footprint calculation in section 5.2.1.6. This is largely justified by the changes Atos Group has undergone since 2019 and uses more accurate and modern carbon accounting techniques that the Group developed over the years.

Atos Group has announced that it intends to sell its Advanced Computing business to the French state in early 2026, the occurrence of which would trigger a need to re-baseline under the SBTi guidelines as it has been estimated that the advanced computing share of GHG emissions to be approximately 28% of Atos Group's total footprint.

Atos Group will therefore carve out of its full Scope 2025 GHG footprint the emissions attributable to the advanced computing business prior to filing the targets and calculation methods with the SBTi. To do so, Atos Group will rely on the following data, which to date is estimated, but will become real data when the deal is finalized:

- a detailed list of all sites which will be completely or partly (through sublease) carved out of the Group (scopes 1 and 2);
- the list of employees per country who will leave the Group (scope 3 cat 7);
- the list of all spend items which are attributable to the advanced computing business (scope 3 categories 1, 2, 4, 5, 9 and 12).

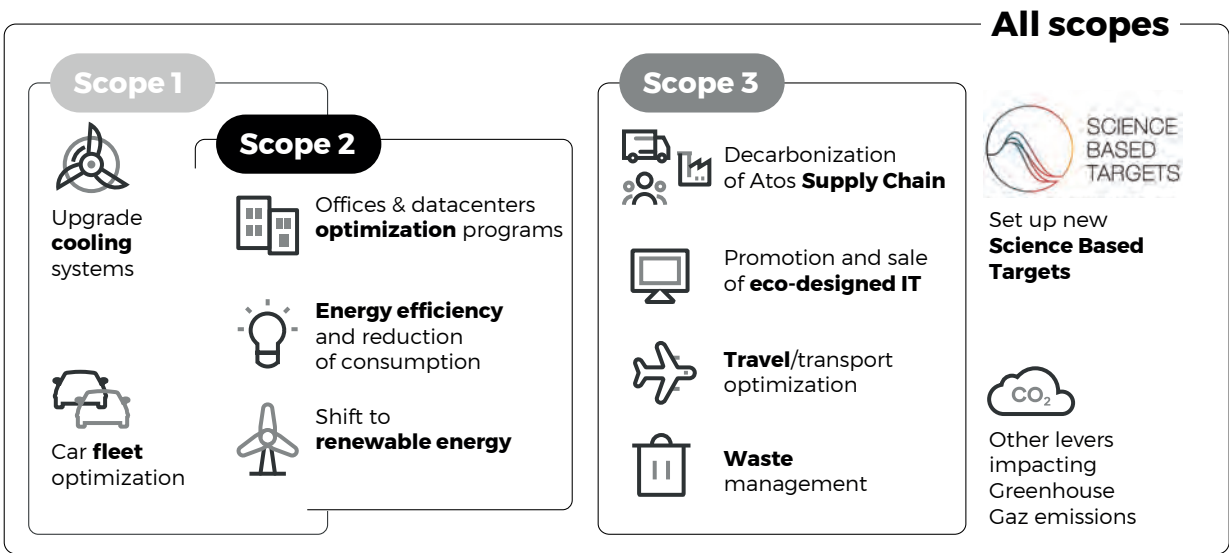
This data will provide the actual share of the advanced computing footprint (according to the Group's GHG calculation methodology) which will be carved out of Atos Group 2025 footprint. This will result in the 2025 baseline against which Atos Group will set its targets and submit them to the SBTi.

For additional information on the 2025 baseline, please refer to appendix 5: Additional Information on GHG targets.

5.2.1.5 Actions [ESRS E1-3]

To support the implementation of its environmental policy, and to achieve its main environmental target, Atos Group has rolled out a global action plan aiming at reducing GHG emissions across its value chain (own operations, upstream and downstream activities) in all the geographical areas where the Group operates.

● ● Main Actions to Reduce Carbon Emissions (Decarbonization Levers)



These actions were active in 2025, and are expected to continue in the future, having proven their effectiveness in enabling the reduction of the Group's GHG emissions. Unless specified otherwise, the actions are not time-bound to a specific end-date. They have been set up after consideration of the business specificities of the IT market, including evolution in client demand, the near-term impacts of AI and other new technologies and the pressure on the IT business by regulators to be more sustainable. The implementation of these actions has contributed to compliance with Atos Group's environmental policy and to achieving its current 2025 SBTi target.

Though these actions address the full Group, some actions may not apply to all locations all the time, or local specificities may apply where a country or business line does not apply a specific action (e.g. for practical, budgetary or feasibility reasons).

5.2.1.5.1 Scopes 1 and 2 – Decarbonization Levers

Offices and Datacentres Optimization Programs

Atos Group has an ongoing office and datacentre optimization program which aims at progressively reducing the number of sites, most of which are leased, including reduction of utilization of space (square meters) to reduce energy consumption.

In 2025, the volume of space used in Atos Group sites decreased by approximately 6.4% against 2024.

Energy Efficiency and Reduction of Energy Consumption

Atos Group implements activities to progressively improve the energy efficiency of its sites (e.g. reducing power usage effectiveness (PUE) in datacentres) or reduce their energy consumption (e.g. limitation of the amplitude of heating and cooling systems; automatic standby or shutdown of the equipment of computing hardware and other installations in offices and datacentres).

The energy efficiency of the datacentres is measured through the long-term evolution of the PUE. The datacentre management team takes into account environmental considerations when it comes to site management and renewal of infrastructure (power or cooling).

At the end of 2025, the average PUE was 1.39 for core datacentres (1.44 since 2022) and 1.54 for all Atos Group datacentres. The evolution of the average PUE must be assessed over the long term because it depends on energy efficiency and other factors such as room occupancy.

As shown in section 5.2.3.3.2 Taxonomy CapEx disclosures, Atos Group has invested approximately € 5 million towards an energy efficient building by renewing the lease of its offices in Timisoara, Romania.

Shift to Renewable and/or Low Carbon Energy

Atos Group aims at progressively shifting to the use of renewable energy through renewables purchasing agreements, buying renewable energy certificates (RECs) or self-generation energy (e.g. solar panel on sites). To date, Atos Group gets its renewable energy from the grid and

does not self-generate renewable energy. Atos Group has no contractual instruments for renewable energy such as power purchase agreements or guarantees of origin other than having purchased RECs in Hong Kong amounting to 33 594 MWh. Atos Group tracks the share of renewable energy in the overall energy consumption with the aim to increase this share.

Energy Consumption and Mix ESRS E1-5	2022	2023	2024	2025	Evolution 2024/2025 (%)
Fuel consumption from coal and coal products (MWh)	0	0	0	0	-
Fuel consumption from crude oil and petroleum products (MWh)	52,553	69,148	53,870	41,183	-24%
Fuel consumption from natural gas (MWh)	13,923	11,537	9,285	9,821	6%
Fuel consumption from other fossil sources (MWh)	0	0	0	0	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	195,133	146,823	127,293	83,108	-35%
Total fossil energy consumption (MWh)	261,609	227,508	190,449	134,112	-30%
Share of fossil sources in total energy consumption (%)	50%	44%	44%	38%	-15%
Consumption from nuclear sources (MWh)	0	0	0	0	-
Share of consumption from nuclear sources in total energy consumption (%)	0%	0%	0%	0%	-
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0	0	0	0	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	262,213	292,996	239,567	220,998	-8%
The consumption of self-generated non-fuel renewable energy (MWh)	0	0	0	0	-
Total renewable energy consumption (MWh)	262,213	292,996	239,567	220,998	-8%
Share of renewable sources in total energy consumption (%)	50%	56%	56%	62%	12%
TOTAL ENERGY CONSUMPTION (MWh)	523,822	520,504	430,016	355,110	-17%

Atos Group does not operate in high climate impact sectors as defined by EU regulation.

Upgrade Cooling Systems

Atos Group progressively replaces existing cooling systems in offices and datacentres with more recent technologies and lower global-warming-potential refrigerants (F-Gas) thereby reducing the risk of leaks (and GHG emissions).

	2025	2024	Evolution 2024/2025 (%)	2023	2022	2019 baseline	Evolution 2019/2025 (%)
Emissions from cooling systems (in tCO ₂ e)	7,513	9,214	-18%	8,976	10,924	11,279	-33%

Car Fleet Optimization (Shift to Electric/Hybrid Cars)

Atos Group’s ambition is to progressively shift its car fleet (aiming at 100% of the Group’s car fleet by end of 2030) to hybrid vehicles (HV) or electric vehicles (EV) in countries where such vehicles are economically acceptable and local energy mix allows for demonstrated carbon emission reductions.

	2025	2024	Evolution 2024/2025 (%)	2023	2022	2019 baseline	Evolution 2019/2025 (%)
Average emissions of company cars (in gCO ₂ e/Km)	41.5	44.80	-7%	60.53	75.17	106	-61%

As shown in section 5.2.3.2 Taxonomy CapEx disclosures, Atos Group has invested approximately € 4.8 million towards its car fleet optimization.

5.2.1.5.2 Scope 3 – Decarbonization Levers

Decarbonization of Atos Group Supply Chain

In 2025, Atos Group GHG emissions linked to Scope 3 represented 96.6% of total emissions. Atos Group has launched since 2020 a large action plan to decarbonize Atos Group’s supply-chain by reviewing ESG rating of suppliers, selecting best-in-class suppliers, reinforcing CO₂e and energy criteria, collecting top suppliers actual CO₂e intensity, setting specific progress plans with suppliers, and actively promoting SBTs. Since January 2025 Atos Group uses the Carbon Action Manager module from EcoVadis. Each supplier with a valid EcoVadis scorecard has also a **carbon scorecard** which provides a clear and easily understandable assessment of supplier decarbonization maturity through carbon management levels (insufficient, beginner, intermediate, advanced and leader). This allows Atos Group to gain instant granular insights into supplier performance.

Atos Group uses the carbon management level provided by EcoVadis, an alternative external assessment when available or Atos Group internal decarbonization rating to categorize its top and strategic suppliers as insufficient, beginner, intermediate, advanced and leader. In 2025, 99.6% of assessed suppliers were rated on an external basis and only 0.4% were rated based on Atos Group’s procurement sustainability team’s internal methodology.

Carbon Management Level of Suppliers

Advanced and leader suppliers are mature from an environmental strategy perspective, while beginner and insufficient suppliers require improvement in the area. Atos Group stakeholders are encouraged to channel their investments and spend towards the advanced and leader suppliers while spending less with beginner and insufficient suppliers.

Intermediate suppliers are not yet mature suppliers from a decarbonization perspective, but they are committed to make changes and improve their sustainability and decarbonization strategies.

Suppliers which are qualified as beginner and insufficient are not excluded from Atos Group supplier base but are encouraged to improve to their carbon management level based on the corrective action plan provided by EcoVadis. Atos Group procurement, supplier management and the procurement sustainability teams engage the beginner and insufficient suppliers and offer support to improve their carbon performance through:

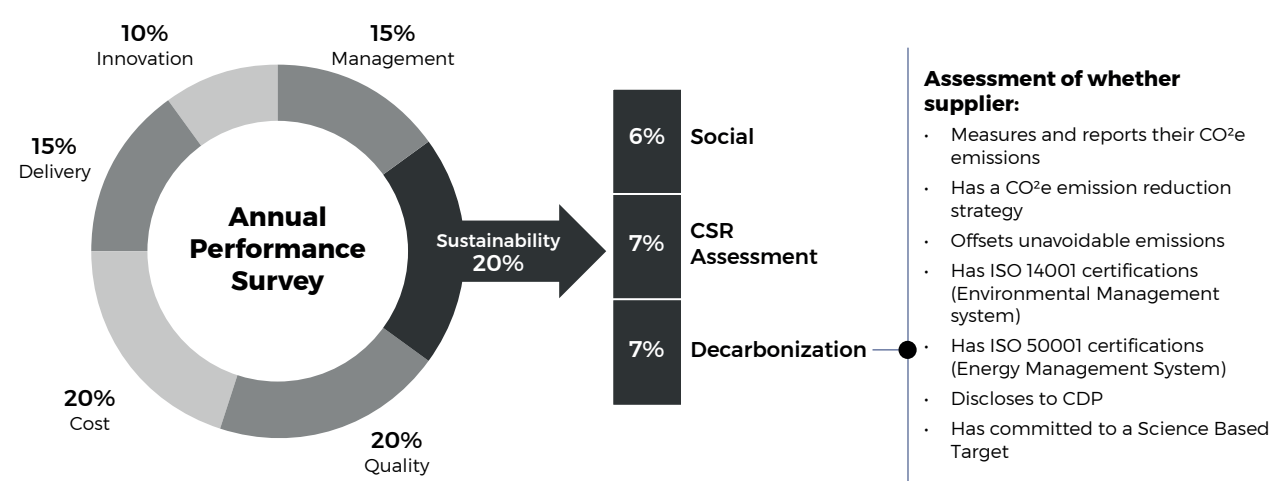
- regular meetings to demonstrate any new sustainability commitments and/or continuous improvements;
- expert support to develop an improvement program.

Atos Group Internal Decarbonization Rating for Strategic Suppliers

To broaden the spend coverage, Atos Group has implemented its internal decarbonization rating methodology to establish suppliers' decarbonization maturity, and classifying the suppliers with an insufficient,

beginner, intermediate, advanced and leader level, aligned with EcoVadis classification.

Once a year, Atos Group runs a comprehensive performance review of its strategic suppliers (the supplier performance management QCDIMS¹).



Suppliers must provide supporting evidence, such as, a corporate report, a CSR or sustainability statement or an integrated report/annual report that is published externally.

In 2025, 75% of total Atos Group spend is with suppliers, that have been assessed for decarbonization. In 2025, 65% of total Atos Group spend is with suppliers who have intermediate, advanced and leader carbon management levels. During 2025 the percentage of spend with intermediate, advanced and leader suppliers increased by 1% versus 2024.

In 2025, Atos Group estimated to have dedicated both human resources and financial resources to manage the sustainable procurement program. It is estimated for 2025 that approximately 1.5 full time equivalent (FTE) were needed for this program, on top of additional cost such as EcoVadis licences. These OpEx are reported in section 5.2.1.3.3.

Decarbonization Clauses in Supplier Contracts

Atos Group aims to work with suppliers who can support its SBTi targets and decarbonization journey.

To this end, a decarbonization clause is proposed in all new and renegotiated/renewed contracts for two years and more, with an annual spend of minimum € 2 million.

By signing this clause, suppliers commit to the SBTi and set an objective of reducing its overall carbon footprint (GHG scopes 1, 2 and 3) in alignment with the SBTi targets.

After an agreed timeline, the supplier is also expected to share its carbon emission data with Atos Group.

Once a year or on each anniversary of the Agreement, the supplier should demonstrate to Atos Group the decrease of its carbon emissions, documented by appropriate evidence (for example external audits of its carbon emissions).

Promotion of Services, Solutions and IT Technologies with the low energy/carbon footprint ("Low Footprint IT")

Atos Group aims to progressively minimize the negative impact of its IT operations on the environment by designing, manufacturing, operating, and disposing of IT solutions and technologies, computers, and computer-related products in an environmentally friendly manner. To this end, Atos Group favours low-energy consumption and low-carbon components, encourage eco-design and R&D, life cycle analyses, etc.

In 2025, Atos Group won the Green Data centre of the Year at the Data centre World Awards 2025² and Atos Group was recognized with honourable mention of Operation Pioneer at the 2nd Siemens Zero-Carbon Pioneer Award³. These recognitions acknowledge Atos Group's leadership in delivering sustainable datacentres and cloud services, positioning the company as a pioneer in embedding sustainability into its operations and driving the decarbonization of IT infrastructure.

1) Quality, Cost, Delivery, Innovation, Management and Sustainability.
2) <https://www.techerati.com/news-hub/winners-announced-for-data-centre-world-awards-2025/#:~:text=WINNER%3A%20Atos,decrease%20in%20global%20energy%20consumption>.
3) https://atos.net/en/2024/awards_2024_12_19/atos-cloud-computing-recognized-as-pioneer-in-operations-at-siemens-zero-carbon-pioneer-award

In 2025, Atos Group had 57 supercomputers listed in the TOP500 ranking and 2 systems dominating the Green500, which are respectively the global listings of the world's most powerful and most energy-efficient supercomputers¹. JUPITER has set new standards in terms of energy efficiency – with more than 60 billion floating point operations per watt, JUPITER is the most efficient computer of Exascale-scale systems in the world. While the need for HPC and AI is growing, their energy demands is also moving exponentially, raising critical sustainability

and efficiency challenges. For years, Eviden has been addressing these challenges, through continued innovation in system architecture, direct liquid cooling, and software optimization to ensure scalable and responsible growth.

Decarbonization of Travel and Transport

Through actions in favor of green mobility, remote working tools, homeworking, Atos Group tackles the decrease of its travel emissions and transport carbon footprint.

	2025	2024	Evolution 2024/ 2025 (%)	2023	2022	2019 Baseline	Evolution 2019/ 2025 (%)
Volume of Kms per employee	1,703	1,616	5%	1,966	1,384	4,066	-58%
Emissions linked to travel/transportation (in tCO ₂ e)	13,737	15,195	-10%	24,941	17,517	53,592	-74%

Decarbonization of Waste Management

Actions related to e-waste management to reduce the emissions linked to waste management are described in section 5.2.2.2: Actions.

5.2.1.5.3 All scopes – Other Decarbonization
Actions in Atos Group

Several transversal action plans aim to address the reduction of GHG emissions of the Group.

EMS and ISO 14001 Certification

The EMS enables and oversees the ISO 14001 certification of Atos Group main sites (offices with more than 500 employees and Atos Group-owned core datacentres, as well as other smaller sites for business or compliance needs). The EMS and ISO 14001 certification enable the evaluation of progress in reducing energy consumption and the use of renewable energy, the monitoring of energy savings targets and, where applicable, allowing local energy audits and encouraging best practices and investments in innovation to decrease energy consumption.

In 2025, 86.8% of Atos Group's main sites were ISO 14001 certified or in the process of being certified (vs 92.3% in 2024). In 2025 99 sites were ISO 14001 certified (including but not limited to main sites, with also smaller sites and not core datacentres that joined the certification for business or compliance reasons as well as local certificates.).

Environmental Training and Awareness

To strengthen environmental awareness and further ensure implementation of the environmental program, Atos Group internal global compliance trainings program integrates a dedicated training on environmental challenges which is mandatory for all employees. This "Environmental Program & EMS" e-learning supports ISO 14001 certification, engages awareness for all employees on energy efficiency, climate change, waste, water, pollution and biodiversity topics, and promotes eco-friendly behaviours worldwide.

In 2025, 87.78% of the total Atos Group workforce (active internal employees), across all sites, successfully completed this online training, covering the environmental program and its challenges with a focus on the EMS deployed within the Group (vs 93.66% in 2024).

In 2025, Atos Group estimated to have dedicated both Human Resources and financial resources to manage the EMS and ISO 14001 certification program. The FTE are spread across certified sites and Group level, and the other OpEx are related to include the costs of audit, training, and legal watch necessary to operate a strong EMS program across the Group. These OpEx are reported in section 5.2.1.3.3.

1) <https://eviden.com/insights/press-releases/eviden-built-jupiter-supercomputer-listed-as-the-most-powerful-system-in-europe-and-4th-worldwide/>

Low Footprint IT to Address Clients' Decarbonization Challenges Through Digital Technologies (Sustainability Portfolio)

Atos Group aims at continuously developing, enhancing, and delivering a sustainability portfolio of digital solutions, services and technologies for clients seeking to reduce their environmental footprint. This positioning is supported by external recognition, as Atos Group has been named a Leader in Europe for Digital Sustainability, IT Solutions and Services in the 2025 ISG Provider Lens® Study¹.

Some examples of such offerings are:

- **ecoDesignCloud** for life cycle assessments provides a trusted calculation of the environmental impact of each product, at every stage of its lifecycle. Using artificial intelligence algorithms, EcoDesignCloud provides an automated multicriteria measure of the environmental performance of any goods, providing 16 product environmental footprint (PEF) impact indicators, including CO₂ emissions, considering end-to-end supply chain activities;
- **high Performance Computing (HPC)** servers are used to work on medium and long-range weather forecasting and prediction and global climate modeling. This kind of innovative technology coupled with artificial intelligence helps researchers improve the ability to forecast the occurrence and intensity of extreme weather events and other new weather phenomena triggered by climate change;
- **sustainable Digital Workplace** is a suite of offerings to help Atos Group clients decarbonize their workplace by

offering multiple lower carbon device replacement options, providing real-time feedback to employees about their carbon footprint, and offering dashboards with recommendations for IT and CSR leaders;

- **sustainable Software Engineering** embeds sustainability-by-design into the software lifecycle, using low-carbon architectures, efficient code, responsible UX and AI, and optimal workload placement. Supported by Atos's EviGreen to identify and reduce high-emission code, it helps organizations lower energy use and CO₂ emissions while advancing sustainable IT and IT-for-green;
- the **CeSaR performance solution** addresses key areas such as climate impact, energy efficiency, waste management, sustainable products and services, human rights, occupational health and safety, human capital development, privacy protection, and transparency in reporting. CeSaR is a generative AI-powered platform designed to simplify responsible procurement through an intuitive, low-touch supplier scoring and engagement system. It automates supplier data collection, ESG scoring and fosters seamless collaboration, enabling organizations to drive sustainability with efficiency and accountability.

For more information about Atos Group sustainability offerings, please see chapter 2: Organization and Business offering.

Atos Group uses the EU taxonomy regulation as a roadmap and guide to determine sustainable offerings or projects for clients and aims at increasing the taxonomy eligible and taxonomy aligned activities in the future (more details on taxonomy in section 5.2.3).

5.2.1.6 Atos Group's 2025 GHG Footprint (Metrics)

5.2.1.6.1 Gross Scopes 1, 2 and 3 and Total GHG Emissions [ESRS E1-6]

In 2025, the Group's total emissions (scopes 1, 2 and 3) represented 1.376 MtCO₂e (vs 3.303 MtCO₂e in 2019).

The near-term SBTi target to reduce the GHG emissions (all scopes) by 50% in 2025 compared to 2019 is therefore achieved.

Atos Group carbon footprint is reported under the operational control boundaries of the GHG protocol corporate accounting and reporting standard, is aligned with its additive approach and no significant judgements were made to complement this methodology.

Consequently:

- scope 1, groups the direct emissions from fossil fuels consumed in Atos Group sites (owned or leased), from the car fleet, and also from fugitive emissions from air conditioning systems. In 2025, Scope 1 represented 13,884 tCO₂e or 1% of all Atos Group emissions;

- scope 2 groups emissions from electricity and district heating; In 2025, Scope 2 emissions represented 32,239 tCO₂e (using "market-based" conversion factors) or 2.3% of all Atos Group emissions. Using "location-based" conversion factors reflecting the average energy mix of countries – Atos Group Scope 2 emissions would have amounted to 89,397 tCO₂e;
- scope 3 emissions are divided into 15 sub-categories and group emissions that occur upstream and downstream in the value chain, and are, to a large extent, measured on the basis of spend data from Atos Group sustainable procurement department, and not on primary data obtained from suppliers or other value chain partners. In 2025, Scope 3 represented 1,329,592 tCO₂e or 96.6% of all Atos Group emissions.

Atos Group does not produce any biogenic CO₂ emissions.

¹) <https://atos.net/en/lp/isg-digital-sustainability-2025>

● Gross Scopes 1, 2 and 3 and Total GHG 2025 Emissions

	Retrospective				Milestones and Target Years		
	2019 baseline	2022	2023	2024	2025	Evolution 2024/ 2025 (%)	Evolution 2019/ 2025 (%)
Total GHG emissions							
Total GHG emissions (location-based) (tCO ₂ e)	3,351,542	2,570,672	2,293,583	1,819,054	1,432,873	-21%	-57%
Total GHG emissions (market-based) (tCO ₂ e)	3,303,236	2,518,478	2,230,775	1,787,544	1,375,715	-23%	-58%
Scope 1 GHG emissions							
Gross scope 1 GHG emissions (tCO ₂ e)	35,489	22,026	20,517	17,313	13,884	-20%	-61%
Percentage of scope 1 GHG emissions from regulated emission trading schemes (%)	0%	0%	0%	0%	0%	-	-
Scope 2 GHG emissions							
Gross location-based scope 2 GHG emissions (tCO ₂ e)	226,426	142,636	130,787	94,032	89,397	-5%	-61%
Gross market-based scope 2 GHG emissions (tCO ₂ e)	178,120	90,442	67,979	62,523	32,239	-48%	-82%
Significant scope 3 GHG emissions							
Total Gross indirect (scope 3) GHG emissions (tCO ₂ e)	3,100,906	2,406,010	2,142,279	1,707,709	1,329,592	-22%	-57%
Category 1 – Purchased goods and services		1,524,294	1,284,147	999,765	780,655	-22%	
Category 2 – Capital goods		Included in Category 1	Included in Category 1	37,003	12,156	-67%	
Category 3 – Fuel and energy-related activities (not included in scope 1 or scope 2)		19,112	14,757	9,787	8,503	-13%	
Category 4 – Upstream transportation and distribution and Category 9 – Downstream transportation		31,197	39,839	37,022	25,001	-32%	
Category 5 – Waste generated in operations and Category 12 – End-of-life treatment of sold products		2,956	2,669	3,155	2,657	-16%	
Category 6 – Business travel		10,507	16,391	9,829	9,915	1%	
Category 7 – Employee commuting		20,754	26,376	15,181	27,299	80%	
Category 8 – Upstream leased assets		Included in Cat 1	Included in Cat 1	37,955	26,315	-31%	
Category 9 – Downstream transportation		Included in Cat 4	Included in Cat 4	Included in Cat 4	Included in Cat 4	Included in Cat 4	
Category 10 – Processing of sold products	N/A	N/A	N/A	N/A	N/A	N/A	
Category 11 – Use of sold products		797,190	758,100	558,012	437,092	-22%	
Category 12 – End-of-life treatment of sold products		Included in Cat 5	Included in Cat 5	Included in Cat 5	Included in Cat 5	Included in Cat 5	
Category 13 – Downstream leased assets	N/A	N/A	N/A	N/A	N/A	N/A	
Category 14 – Franchises	N/A	N/A	N/A	N/A	N/A	N/A	
Category 15 – Investments	N/A	N/A	N/A	N/A	N/A	N/A	

Methodological Note to Atos Group Total GHG 2025 Emissions

Since 2024, Atos Group no longer reports categories 1, 2 and 8 together as it used to do in the previous years.

Atos Group does not report any category 10 emissions because Atos Group does not manufacture goods that require processing or any category 13 emissions because Atos Group does not lease any goods that are used by customers. Atos Group does not operate franchises (category 14) or have any investments falling under category 15.

By exceptions to the GHG protocol, Atos Group has grouped together some Scope 3 categories in its emissions calculations because such emissions are extracted from an annual spend report from the sustainable procurement team, and the data does not differentiate each category:

- Atos Group reports Scope 3 transport categories 4 and 9 together because the spend report does not differentiate between upstream and downstream transport. Part of the upstream transport is often included within the purchase price for goods and in these cases, the spend is reported within category 1 at a higher carbon value;
- Atos Group reports Scope 3 waste categories 5 and 12 together because the spend report does not differentiate between upstream and downstream waste handling. Part of the upstream transport is often included within the purchase price for goods and in these cases, the spend is reported within categories 1, 2 and 8 at a higher carbon value.

Atos Group acknowledges that any carbon footprint is based on estimates and that the levels of uncertainty vary according to the scopes defined by the GHG Protocol.

For scope 1, uncertainties mainly arise from the accuracy of fuel consumption data and fugitive emissions from air conditioning systems, the latter being estimated based on average emission factors rather than direct measurements. For instance, fugitive emissions from air conditioning systems are subject to significant uncertainty. The French environment and energy management agency (ADEME) indicates that emission factors for refrigerant gases have an uncertainty of $\pm 50\%$.

For Scope 2, the uncertainty lies in the use of annual conversion factors for electricity, which may not reflect the energy composition at the precise moment of consumption. Even when using market factors provided by energy suppliers, Atos Group cannot guarantee that the electricity consumed comes exclusively from the declared sources.

For Scopes 1 and 2, energy data from sites may be estimated when the energy data is not or partially available.

For Scope 3, the uncertainty is higher due to the diversity of data sources and assumptions used. The use of CO₂e ratios on supplier expenses (categories 1, 2, 4, 5, 8) is based on the French Agency for Ecological Transition (ADEME) generic monetary conversion factors that represent broad categories of goods and services and the availability and reliability of data reported by suppliers.

Estimates of employee homeworking and commuting (categories 6 and 7) are based on sector averages and standardized methodologies, without individualized data. Similarly, the impact of the use of products sold (category 11) is calculated on average lifetimes and energy consumption of equipment, integrating uncertainties on their actual use.

Atos Group continues to improve the quality of its data and reduce these uncertainties by refining its methodologies and encouraging transparency within its supply chain.

Finetuning Carbon Accounting Impacting GHG Emissions

Specialist organizations and experts (GHG Protocol, the SBTi, IPCC, ISSB, etc.) regularly publish new methodologies to keep pace with the latest science, update of climate scenarios, advances in carbon accounting, reduce uncertainties and improve the overall reliability of results. Atos Group is constantly seeking ways to improve the accuracy and completeness of its carbon footprint to remain aligned with necessary developments and best practices while ensuring multi-year stability of results.

For example, between 2019 and 2025, Atos Group, Scope 3 calculations have already evolved, and will continue to improve in line with progress linked to a set of factors:

- the impact of crisis or specific events (e.g., Covid-19 having an impact on emissions related to homeworking and commuting);
- the impact of inflation on some monetary emission factors used to convert Euros of spend in CO₂e (e.g., for the supply chain emissions calculations);
- the geolocation of carbon emission factors (e.g., considering the places of purchase);
- the development of new specialized or sectorial databases or the updating of existing databases offering more precise emission factors;
- the progress made in carbon accounting methodologies to reduce uncertainty levels and improve the quality of carbon data.

- the use of smart proxies with more precise emission data to represent consistent categories of goods and services;
- the use of the latest annual carbon data released by Atos Group suppliers (e.g., audited and published in their own annual reports or published on external sites such as CDP);
- the level of precision for the emissions reported by many contributors to Atos Group scope 3 emissions (clients, partners, suppliers...);
- the capacity of the suppliers to deliver specific data for the specific goods and services Atos Group purchases (e.g., following new CO₂e results of new life cycle assessments);
- the gradual replacement of the products and services Atos Group uses by new products and services with lower carbon footprint.

5.2.1.6.2 GHG Intensity Based on Net Revenue

Atos Group's GHG intensity in 2024 is calculated based on the Group's GHG emissions over the year over Scopes 1, 2 and 3, as a percentage of revenue.

GHG Intensity per Net Revenue	2023	2024	2025	Evolution 2024/ 2025 (%)
Total GHG emissions (location-based) per net revenue (tCO ₂ e/ € million)	214.51	189.95	179.08	-6%
Total GHG emissions (market-based) per net revenue (tCO ₂ e/ € million)	208.62	186.66	171.94	-8%

The total net revenue used for this calculation can be found in the financial statement in section 6.1.2: Consolidated Income Statement.

5.2.1.7 Carbon Credits [ESRS E1-7]

In 2025 Atos Group did not finance GHG removals or GHG mitigation projects through carbon credits.

5.2.1.8 Internal Carbon Pricing [ESRS E1-8]

Atos Group launched a group-wide shadow Internal Carbon Price (ICP) in 2025 set at € 80/tCO₂e covering 100% of emissions (Scope 1, 2, and 3). This price was set by the Group CSR department, based on the Stern/Stiglitz report (2017) and market best practices. It will be reviewed periodically considering evolving climate regulations and carbon market trends. This shadow ICP doesn't influence CapEx or R&D investment decisions.

At the end of the 2025, this shadow ICP was rolled out in a test phase in Poland and in the Netherlands, through the EMS and CSR community of contributors. It aims to be embedded in local environmental reporting and projects to simulate the cost of carbon and drive long-term behavioral change.

On a global scale, it will be used as a strategic tool to:

- raise internal awareness of the environmental and financial impacts of Atos Group carbon emissions and influence decision making on climate-related issues;
- encourage low-carbon decision-making in procurement, investment, product development, and operations, thereby reducing scope 3 emissions upstream and downstream;
- drive achievement of Atos Group GHG emissions reduction targets, and related policies and goals.

As a shadow price, this ICP, does not result in actual financial charges and therefore is not considered in the financial statements.

5.2.2 Resource use and circular economy [ESRS E5]

The IROs identified as material for Atos Group which relate to resource use and circular economy are the following:

ID	Description	I+	I-	R	O*	Value chain
Manufacturing activities						
5	Use of primary (strategic and non-strategic) non-renewable raw materials in the production of Eviden hardware & software products contributing to resource depletion and pressure on the environment (i.e., rare earths and minerals).		X			Own operations, Upstream (supplier)
Waste						
6	E-waste generated and managed in Atos Group's own operations.		X			Own operations

* I+ : positive Impact, I- : negative Impact, R : Risk, O : Opportunity.

The policy, targets, actions plans and metrics implemented at date reflect the fact that these topics are newly material for Atos Group (assessed as such only since the double materiality analysis).

For more details on the double materiality analysis methodology and the specificities related to ESRS E5 (IRO-1), please refer to sections 5.1.3 and 5.1.3.1.4. [ESRS 2 SBM-3].

5.2.2.1 Manufacturing activities

ID	Description	I+	I-	R	O*	Value chain
Manufacturing activities						
5	Use of primary (strategic and non-strategic) non-renewable raw materials in the production of Eviden hardware & software products contributing to resource depletion and pressure on the environment (i.e., rare earths and minerals).		X			Own operations, Upstream (supplier)

* I+ : positive Impact, I- : negative Impact, R : Risk, O : Opportunity.

Atos Group's material resources inflows can be found in Eviden service line where the products are designed and manufactured.

The research and development teams, in conjunction with the manufacturing teams, have set up a process for collecting and analysing inputs for their entire product range, including packaging and the components assembled, using tools that guarantee the traceability of the raw materials and substances used in this equipment.

An initial analysis and a report covering 80% of the product range have been carried out to identify the materials used in a piece of equipment. The full material declaration (FMD) is produced on the basis of the bill of material (BOM), which represents the specific configuration of each manufactured product.

The full material declaration provides a list of components and details the following substances:

- substances traced as part of the compliance with REACH directives: 1,2-dimethoxyethane; ethylene glycol dimethyl ether (EGDME) 1-Methyl-2-pyrrolidone (NMP) 4,4'-isopropylidenediphenol 6,6'-di-tert-butyl-2,2'-methylenedi-p-cresol Bis (ALPHA, ALPHA-dimethylbenzyl) peroxide cadmium diboron trioxide lead lead monoxide (lead oxide);

- identified raw materials of components incorporated in equipment: 1,6-Hexane-1,6-Diglycidylether, 1-PROPENE, 1,1,2,3,3,3-HEXAFLUORO-, OXIDIZED, POLYMERIZED. 2-BUTANONE 4,4'-Dihydroxy-3,3', 5,5'-tetramethyldiphenylmethane diglycidyl ether Ag Antimony anhydride Antimony (Sb) Araldite GY 250 Arsenic As BADGE (epoxy resin) Be Benzotriazole Beryllium, metal Bis (alpha.,alpha.-Dimethylbenzyl) peroxide Bis (alpha-dimethylbenzyl peroxide Bisphenol A Bisphenol A Diglycidyl Ether Resin Bisphenol A resin Bisphenol A epoxy resin type bisphenol A- (epichlorohydrin) resin Bisphenol A, epichlorohydrin polymer Bisphenol F Bisphenol-A-polycarbonate, Boron oxide (B2O3), Boron trioxide (B2O3), Butanone Cadmium Co Co3O4, Cobalt (Co), Copper (Cu), Copper (metallic), Copper Metal Cu Dapsone Diboron trioxide; boric oxide diboron trioxide; boric oxide Epoxy resin Epoxy Acrylate Epoxy resin Epoxy resin(A), Titanium (IV) Ethylene dimethacrylate oxide Formaldehyde FRITS, CHEMICALS/ PLUMB BOROSILICATE Furan, tetrahydro- Glass Glass frit (Contains Pb) Hydroxypropyl Methacrylate Imidazole derivative Lead Lead(II) oxide Lead (Pb) Lead-free glass Lead-free glass frit Lead silicate [Glass] Lead silicate glass Lead(II) oxide; Lead Oxide (PbO); C. I. Pigment Yellow 46; Lead monoxide; Lead (2+) oxide Lead, metallic lead and lead alloys Lithium Manganese Manganese (Mn) Manganese dioxide Manganese dioxide (MnO2) Manganese oxide MANGANESE TETROXIDE Manganese (II) oxide (MnO) Mercury Methanol Mg Mn MnO2 Naphthalene (Carc.Cat.3; R40) Nickel monoxide Nickel oxide Nickel oxide NiO N-methyl-2-pyrrolidone Organic phosphorus

Pb+ PEDOT Phenol Phenol, 4, 4'-(1-methylethylidene)bis-, polymer with (chloromethyl)oxirane phenol, 4,4'-(1-methylethylidene)bis-, polymer with 2,2'-[(1-methylethylidene) bis (4, 1-phenyleneoxymethylene)]bis[oxirane] Poly glycidyl end-capped Potassium Titanate Resin Silver Silver (Ag) Silver (Ag) (Plating) Silver particles Silver plate [Ag] Silver powder Silver, Metal Epoxy resin Solid Talc Talc containing no asbestiform fibers Talc powder Tetrahydromethylphthalic anhydride Tetramanganese tetraoxide Tripropylene glycol Diacrylate Vanadium Phosphorus White Zinc borate Zinc compounds.

These resources inflows are material to maintain the continuity of the manufacturing process.

The key products coming out of Atos Group's production process as manufacturer, are supercomputers, servers, and computing solutions, as well as cybersecurity products (encryption solutions) and critical and embedded electronic and communication systems.

These products are manufactured in two plants located in Angers and Aix-en-Provence, France. They are designed according to circular principles through the full life cycle by:

- improving recycling and energy recovery of manufacturing waste in Angers;
- standardizing components and raw materials on different types of products to increase their reusability, as well as favouring cardboard over plastics for packaging reusability;
- using of metal, instead of plastic, for product facing to improve its durability;
- avoiding the use of glue between components and product parts, and favour pluggable products parts, to ease final sorting, repairability and disassembly;
- offering services to clients:
 - collection of packaging waste upon delivery,
 - return of client's unusable sold products to Angers production site,
 - management of spare parts in the security and repair centre, for all servers sold to develop a more circular business model and ensure its proper reuse or disposal;
- reusing old spare parts and supercomputers to build little clusters that can be resold that favour remanufacturing and refurbishments;
- designing Eviden products to be lasting and maintained over a long period of time to ensure their durability;

- improving repairability by using field replacement unit (FRU) easily changeable, "plug and play" approach, standardization of components and having a repair centre in Angers.

More details on the action plans can be found in section 5.2.2.1.2: Actions.

5.2.2.1.1 Policies [ESRS E5-1]

Due to the recent identification of resource use and circular economy as a material topic for Atos Group and the on-going process of carve-out of the Advanced Computing activities, Atos Group has not yet adopted a policy to manage the impact related to the use of primary (strategic and non-strategic) non-renewable raw materials in its manufacturing activities. After the finalization of the carve-out process (which should be completed in 2026), the materiality of this impact may be reconsidered.

Nevertheless, Atos Group respects local, European and international regulations applicable to its manufacturing activities.

For example, the design process integrates:

- european directives, such as the conformité européenne (CE) standard;
- the registration, evaluation, authorization and restriction of chemicals (REACH) directive on eliminating pollutants;
- the restriction of hazardous substances (RoHS) directive on eliminating hazardous substances;
- the biocidal products regulation (BPR);
- the american society of heating, refrigerating, and air-conditioning engineers (ASHRAE) standards on maximum temperature and humidity for server functionality.

The teams in charge of the manufacturing activities has also implemented the actions needed to ensure compliance with the marking United Kingdom conformity assessed (UKCA) which replaced the CE marking on the UK market since January 2023.

5.2.2.1.2 Actions [ESRS E5-2]

For the reasons mentioned above, Atos Group has not yet defined a consolidated action plan, supported by financial resources, to manage the impact of the use of primary (strategic and non-strategic) non-renewable raw materials in its manufacturing activities.

Nevertheless, Atos Group, and especially its Eviden business line, has implemented several actions that contribute to the management of this IRO, throughout the life cycle of the products it manufactures. They include the assignment of a specific EMS manager implementing ISO 14001 on the production site.

Sourcing

In 2025, suppliers that have been evaluated via EcoVadis or an alternative assessment cover 74% of Atos Group spend. This evaluation contains criteria assessing the environmental performance of the provider (for more detail on this evaluation, please refer to section 5.2.1.5.2).

From January 2021, in accordance with article 33 of REACH regulations, companies are responsible for collecting information on the properties and uses of the substances they manufacture or import above one ton per year. They also must assess the hazards and potential risks presented by the substance. The reporting of substances of concern in the downstream supply chain is based on the list of declarable substances provided by the European Chemicals Agency (ECHA) and implemented in the bill of material (BOM) check or Silicon expert tools. This information is communicated to ECHA through a registration dossier¹ containing hazard information and, where relevant, an assessment of the risks that the use of the substance may pose and how these risks should be controlled. Atos Group complies with these regulations.

In addition, since early 2013, Atos Group has embarked on a consultation process with its major suppliers on the origin of the raw materials they use, given the issue of conflict minerals and with the intention to prevent any use of these within its manufacturing process.

To minimize the waste generated by the products and the packaging of the products purchased to manufacture its own products, Atos Group avoids overwrapping of products and standardizes components and raw materials on different types of products, to ensure the usage of remaining raw material stocks.

Design

Over the years, numerous actions have been taken by teams of this business line to incorporate the evolution of environmental regulatory obligations and client expectations concerning product functions, delivery, quality, service, and end of life management:

- implementation of the ECMA 370 standard at the design phase, to stimulate products' environmental improvements. By using accurate and verifiable environmental self-declarations, this standard specifies environmental attributes and measurement methods according to known regulations, standards, guidelines and currently accepted practices;
- use of well-known products during prototype phase to limit the number of tests, when possible;
- use of metal, instead of plastic, for product facing;
- design the packaging to avoid as much as possible the use of plastic and favour cardboard;

- avoid using glue between components and product parts, and favour pluggable products parts, to ease final sorting.

However, these products are subject to high technical constraints because of the performance (especially computing power) that these products must deliver, and the need to steadily improve their energy intensity (ratio of power delivered to energy consumed). These constraints, together with the limited number of providers able to meet them, limit the number of levers that can be implemented regarding the raw materials used at this stage.

Manufacturing

The manufacturing of these products is done in France, mainly in its plant located in Angers. Some products are manufactured in the plant located in Aix-en-Provence, but they are not considered in the calculation of the KPI "overall total weight of products and technical and biological materials used during the reporting period" as no data is available for 2025 because of the on-going carve-out activities.

The Angers production site, certified BREEAM very good (building research establishment environmental assessment method), is designed according to an eco-manufacturing strategy, allowing the avoidance of waste during production and improving recycling rates, amongst other environmental criteria.

The supply chain team tackles the reduction in the use of plastics in Atos Group packaging. Its clients are also offered services where packaging waste is collected upon delivery.

Use phase

These products are designed to be lasting and maintained over a long period of time (throughout the selling period and for a period of 3 to 5 years thereafter). Maintenance is provided by Atos Group's professional services, which can, at the end of the contractual maintenance period, provide extension, on a case-by-case basis. The main constraints regarding the durability of these products are the change in technology (including but not limited to the energy performance) and the availability of the spare parts.

To improve reparability, and consequently extend durability of the products:

- their design includes:
 - FRU, namely subparts allowing a simple and fast repair,
 - plug and play approach, allowing changing critical spare parts and redundant components, to maintain production, even if there is a breakdown,
 - standardization of the components, to improve reparability and availability of spare parts.

¹) SCIP declaration in the ECHA SCIP database according to the EU waste framework directive.

- Angers manufacturing site includes:
 - a repair centre, used to repair returned parts in order to restore them to new condition for marketing,
 - the reuse of packaging of racks suppliers to deliver Atos Group's racks.

End of life

Atos Group, as a producer, is responsible of the end-of life of its products in accordance with the directive 2008/98 (as modified by the directive 2018/851) and the directive 2012/19/EU (waste electrical and electronic equipment directive – WEEE). This management is done at country level, according to local regulations.

In France, the supercomputer activity, has joined, since 2013, a collective eco-organism certified by the French ministry of the environment (EcoLogic) to optimize the end of life of supercomputers sold to clients. It also provides guidance to its clients to ease sorting of products and offers the possibility to return unusable sold products to Angers production site to manage their end-of life.

The following actions have been implemented to optimize the use of raw material at the end of life of the products:

- offer of spare parts service management, in its security and repair centre, for all servers sold;
- resale or reuse of old spare parts;
- reuse of supercomputers to build little clusters.

5.2.2.1.3 Target [ESRS E5-3]

For the reasons detailed above, Atos Group has not yet adopted targets to manage the impact of the use of primary (strategic and non-strategic) non-renewable raw materials in its manufacturing activities. After the finalization of the carve-out process, the materiality of this impact may be reconsidered.

5.2.2.1.4 Metrics [ESRS E5-4]

Datapoint 31.a “Overall total weight of products and technical and biological materials used during the reporting period”

Methodology

This quantitative datapoint is calculated at Group level.

To calculate the value of this datapoint, Atos Group has considered the weight of the products purchased by this business line and delivered at its plant in Angers (products to be used in the manufacturing process).

Amongst these products:

- 45% of them are transported by Atos Group’s transport providers, that communicate data about the weight of the products delivered;
- 55% is delivered by the products manufacturers or their transport providers. For these products no weight data is available at the date of issuance of this sustainability statement. Consequently, estimation was used to calculate the weight of these products. The part of uncertainty corresponds to this estimated part;

To calculate the total weight of the products delivered to the plant in Angers during the reporting period, Atos Group:

- used the data provided by its transport providers (monetary sum of products purchased and weight of these products) to calculate an euros per kg ratio;
- and applied this ratio to calculate the weight of the products purchased for which the weight data is not available.

The total weight of the products delivered to the plant in Angers during the reporting period is the addition of the weight of products transported by Atos Group’s transport providers and of the estimated weight of products transported by other providers (manufacturers or their providers).

Double counting is avoided by differentiating two types of products: transported by Atos Group’s providers or transported by other providers (manufacturers or their providers) and splitting the amounts purchased based on these categories.

Results

ID	Description	Actual data	Estimated	Total
31a	Overall total weight of products and technical and biological materials used during the reporting period (tons)	239	292	531

Datapoint 36.a “Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product group”

The-manufactured products are designed to be maintained throughout the selling period and for a period of 3 to 5 years thereafter. Nevertheless, the products are still usable after the maintenance duration and Atos Group can investigate on a case-by-case basis the prolongation of maintenance. Change in technology and unavailability of spare parts are the main obstacle to longer durability of these products.

Unavailable metrics

At the time of preparing its sustainability statement, Atos Group is not yet able to disclose the following metrics:

- ESRS E5 – 31c weight in both absolute value and percentage, of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking’s products and services (including packaging);
- ESRS E5 – 36c rates of recyclable content in products and packaging.

Further investigations are in progress with relevant teams to assess how such datapoint could be calculated.

The metric ESRS E5 – 36b “repairability products, using an established rating system, where possible” is not applicable to Atos Group due to the complex nature of these products that are not considered in existing repairability rating system.

5.2.2.2 Waste

ID	Description	I+	I-	R	O*	Value chain
Waste						
6	E-waste generated and managed in Atos Group’s own operations.		X			Own operations

* I+ : positive Impact, I- : negative Impact, R : Risk, O : Opportunity.

Atos Group waste is composed of two main categories:

- e-waste;
- other waste, that are common to tertiary companies, such as paper, plastic or food.

Atos Group operates in the ICT sector and mainly needs IT equipment to perform its activities. In this respect, the double materiality analysis defined e-waste as the only material topic related to waste. Nevertheless, Atos Group has implemented actions to reduce its other type of waste. More details can be found in section 5.2.4.3 (other waste).

E-waste are split in 2 categories:

- batteries and accumulators (any source of electrical energy generated by direct conversion of chemical energy and consisting of one or more primary battery cells (non-rechargeable) or consisting of one or more secondary battery cells (rechargeable);
- other types of e-waste (including computers, screens, wires, phones, USB keys, etc.).

Considering the number of Atos Group’s employees, the type of activities delivered by Atos Group (services that require numerous electronic equipment) and its activities as a manufacturer of electronic equipment, e-waste management was assessed as being material from an impact perspective.

5.2.2.2.1 Policies [ESRS E5-1]

Atos Group has adopted the **environmental policy**, applicable to its sites, and owned by the head of global environment program. It acknowledges as core principles to “locally identify specific challenges” including waste and “prevent pollution and protect the environment by adopting appropriate procedures”. It was written in accordance with Atos Group EMS internal stakeholder. A summary of this policy is publicly available on the CSR page of Atos Group’s website.

In 2025, Atos Group donned the Atos Group waste management policy.

The policy applies to its offices and datacentres worldwide, covering both hazardous and non-hazardous waste from Atos Group’s own operations. It excludes notably client e-waste, and leased goods, as well as the waste generated by the products manufactured by Atos (Eviden hardware), as they are not part of Atos Group waste.

Implementation is overseen by the Group chief information officer, Group head of data centers, and Group head of CSR.

The general objective of the policy is to manage the e-waste generated and managed in Atos Group’s own operations following environmental and security laws and regulations, as well as giving guidelines to implement action plans with waste managers (suppliers, eco-organisms, landlords...) to reduce waste generated and manage waste according to waste hierarchy (prioritizing recovery over disposal).

The policy is planned to be reviewed every two years, with effectiveness monitored by designated owners and through regular reporting.

5.2.2.2.2 Actions [ESRS E5-2]

Due to the recent identification of "electronic waste generated by the Group's own operations (e.g., in offices, datacentres)" as a material topic and due to the changes affecting its target operating model, Atos Group has not yet defined a consolidated action plan, supported by financial resources, to manage the related impact.

Nevertheless, Atos Group has implemented the following actions that contribute to the management of this material impact.

Concerning the e-waste generated by Atos Group's employees in offices

Atos Group considers that a proper management of its electronic waste must consider the entire life-cycle of the electronic equipment, and that circular economy principles shall be implemented at each stage of the life-cycle. The actions implemented differ depending on the ownership of the assets.

Electric and electronic equipment owned by Atos Group

In addition to its strategy regarding the inclusion of sustainability criteria in its procurement processes (see section 5.2.1.5.2), Atos Group implements the actions for each of the following phases of the equipment life cycle:

Purchasing:

- in the Atos partner commitment to integrity, providers commit to:
 - define, adopt and implement a formal policy, targets and action plan that integrate the core principles of the circular economy – namely refuse, reduce, reuse and recycle – across their operations and in the delivery of goods and services to Atos Group,
 - reduce their waste;
- environment criteria, including the capacity for the provider to propose remanufactured laptops, are included in the RFP launched for the replacement of the employees' laptops;
- proof of concepts have been implemented with companies proposing remanufactured laptops.

Life-span extension:

- extension of recommended usage duration from 4 to 5 years;
- repairation;
- reallocation of laptops within Atos Group.

End-of-life:

Atos Group has considered both the end of life of the products purchased (subject to the DEEE regulations) and of the electronic waste collected from its sites.

• Regarding the products purchased

Atos Group has revised its waste management provisions within both its procurement agreement templates and the Atos Partner Commitment to Integrity, requiring its suppliers to manage waste in compliance with applicable local regulations and in accordance with the waste hierarchy, prioritizing recovery over disposal.

The collection of electronic devices that reach their end of life is done at site level. The IT and logistics and housing departments work together to manage the e-waste generated on site. Depending on the site context, they ensure coordination with the landlord or with the waste collection supplier to make sure e-waste and other types of waste are collected in an efficient and safe way.

Agreements are entered at local level with waste managers and/or eco-organisms to ensure proper management of these types of wastes. Updated clauses have been introduced in the RFP process of choosing new waste managers to align their commitments with those required from Atos Group by the European regulations.

In France, e-waste is collected through the collection scheme defined by the EU in the WEEE directive, by waste suppliers contracting with EcoLogic, one of the French State's approved eco-organisms.

• Electronic equipments leased by the Group

As per EU e-waste definition¹ and in compliance with local laws, leased goods and assets are not part of Atos Group's waste and their suppliers remain responsible for the management of their end of life. Atos Group's providers commit to manage this end of life according to local regulations by signing the business partners' commitment in the integrity charter defined by Atos Group.

Concerning the Electronic Equipment Located in its Data Centers (Servers and Related Electronic Equipment)

Similar processes are applied by global datacentre practices. Atos Group data centers manage their waste following local regulations.

Additionally, ISO 14001 sites certified, covering 86,8% of Atos Group's main sites (above 500 employees) and core data centres (co-locations excluded) in 2025, are regularly audited externally on their waste management in compliance with local regulatory obligations.

5.2.2.2.3 Targets [ESRS E5-3]

Due to the recent identification of "Electronic waste generated by Atos Group's own operations (e.g., in offices, data centres, etc.)" as a material topic, and to the changes affecting its target operating model, Atos Group has not yet adopted targets to manage the related impact and aims at adopting such targets in order to track actions effectiveness.

1) <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32012L0019&qid=1718887494610>

5.2.2.2.4 Metrics [ESRS E5-5]

Considering that only e-waste is assessed as material for Atos Group, all metrics below refer only to e-waste. Additional information regarding non-electronic waste can be found in section 5.2.4.3.

Datapoint 37.a “Total electronic waste generated by Atos Group own operations”

Methodology

This datapoint is calculated at Group level.

In 2025, Atos Group’s team focused its efforts on the improvement of the data quality, by increasing the proportion of “actual data” as opposed to estimations. By the end of 2025, the actual data reported by the countries covers 91.05% of Atos Group’s employees.

To estimate the electronic waste generated by Atos Group own operations, the actual data is extrapolated to the Group scale based on headcounts (ratio kilograms of e-waste per employee).

Double counting is avoided by differentiating countries where actual data was reported and countries where no data was reported.

Results (including rounded figures)

ID	Description	Actual data	Estimated	Total
	Total electronic waste generated by the Group’s own operations (batteries & accumulators and other e-waste) (t)			
37a		308	30	338
	Total electronic waste (batteries & accumulators and other e-waste) DIVERTED FROM Disposal (t) – including:			
37b		226	22	248
37b-1	Preparation for reuse (t)	5	0	5
37b-2	Recycling (t)	200	20	220
37b-3	Other recovery operations (t)	21	2	23
	Total electronic waste (batteries & accumulators and other e-waste) DIRECTED TO Disposal (t) – including:			
37c		82	8	90
37c-1	Incineration (t)	0	0	0
37c-2	Landfill (t)	0	0	0
37c-3	Other disposal operations (t)	82	8	90
37d-1	Total amount of non-recycled waste (e-waste) (t)	108	10	118
37d-2	Total percentage of non recycled waste (e-waste) (%)			35%

5.2.3 Taxonomy Disclosures

5.2.3.1 Introduction to the Regulatory Framework

The EU taxonomy for sustainable activities regulation introduced an EU-wide classification system for economic activities considered to be environmentally sustainable. As a Group subject to the obligations to publish non-financial information in accordance with European regulations, Atos Group must follow the requirements laid out in the Taxonomy Regulation¹.

Reporting Scope

Revenues, capital expenditures (CapEx) and operating expenditures (OpEx) considered for this reporting year cover all the activities across Atos Group and correspond to the scope of consolidation as described in chapter 6 – Financial Statements.

Methodology and Overview of the Results

The taxonomy reporting process is managed by Atos Group CSR team with the support of the sustainable finance team and representatives from portfolio, operations, sustainable procurement, logistics and housing and compliance teams for the eligibility and alignment analysis.

Atos Group taxonomy analysis and KPIs for 2025 are mostly in line with the results obtained in 2024. In 2025, Atos Groups' share of taxonomy-eligible revenue amounts

to 23.1% of the Group's total revenue. Atos Group's taxonomy eligible activities are found mainly in the activity 8.1 Data processing, hosting and related activities in the climate change mitigation (CCM) objective – related to the company datacentres offering. Atos Group reports aligned revenues for 2025 equal to €3.2 million.

In 2025, Atos Group taxonomy eligible CapEx amount to 58.2% of the total consolidated CapEx as per taxonomy definition, while €9.8 million, or 3.4% is taxonomy aligned for the CCM objective, in categories 6.5 transport by motorbikes, passenger cars and light commercial vehicles – related to leases of Atos Group car fleet – and 7.7: **Acquisition and Ownership of Building – related to leases of Atos Group buildings.**

Atos Group has decided in 2025 to avail itself of the exemption option allowed by the taxonomy regulation for OpEx. This is because, given the group's business model and main types of operating expenses, the Taxonomy defined OpEx representing only 5.3% of the Atos Group total OpEx, is not material.

The methodology implemented for fiscal year 2025 is based on the delegated regulation (EU) 2026/73, notably through the disclosure of revised formats presenting the taxonomy KPIs and the use of a materiality threshold as further described below

Financial
Year (N)
2025

KPI	Environmental Objectives of Taxonomy Aligned Activities														
	Total	Proportion of taxonomy eligible activities	Taxonomy aligned activities	Proportion of taxonomy aligned activities	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy aligned activities in previous financial year (N-1)	Proportion of taxonomy aligned activities in previous financial year (N-1)
	€ million	%	€ million	%	%	%	%	%	%	%	%	%	%	€ million	%
Turnover	8,001	23.1%	3,2	0.0%	0.0%	N/A	N/A	0.0 %	N/A	N/A	0.0%	0.0%	1.4%	1.7	0.0%
CapEx	285	58.2%	9.8	3.4%	3.4%	N/A	N/A	N/A	N/A	N/A	N/A	3.4%	0.0%	5.7	0.9%
OpEx	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

1) EU Regulation 2020/852 of the European Parliament and of the Council dated June 18, 2020 and all relevant delegated acts can be found at: https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en.

5.2.3.2 Analysis of Minimum Safeguards Criteria

Atos Group has performed an analysis of the minimum safeguards criteria, according to which an activity must comply to be Taxonomy aligned in terms of human rights, labor rights and governance. Atos Group is committed to respect internationally recognized human rights and standards, wherever the group operates, in particular the declaration of International Labor Organization on fundamental principles and rights at work, the UN guiding principles on business and human rights and the international bill of human rights (as expressly stated in the Atos human rights policy statement¹). Though there is no specific mention of the OECD guidelines for

multinational enterprises in Atos Group's public documentation, the company respects and has developed strong internal processes that embrace and build on the principles covered in the guidelines. As a European company, the group complies with national laws covering in depth and detailing how to ensure that these principles are implemented within private companies. Please refer to this Chapter 5, Corporate Social Responsibility which details how Atos Group implements the 15 recommendations made by the OECD to enterprises in their guidelines².

In accordance with the final report on minimum safeguards issued in October 2022 by the platform on sustainable finance, the Group confirms the following to support its alignment with the minimum safeguards:

Human Rights	• Atos Group has established a human rights due diligence process (as outlined in the UNGPs and OECD guidelines for MNEs) (see section 5.3.2.2 human rights in the supply chain). • The company has not been found in breach of labor law or human rights. • No OECD national contact point has engaged a case with Atos. • The business & human rights resource centre has not taken up any allegation against the company.
Corruption	• Atos Group has anti-corruption processes in place (see section 5.4.1 Business Ethics for full description and Atos compliance annual review which details the implementation of compliance programs at Atos Group). • Neither Atos Group nor senior management have been finally convicted in court on corruption (see related KPI).
Fair Competition	• Atos Group promotes employee awareness on the importance of compliance with all applicable competition laws and regulation (code of ethics, e-learning, training for "at risk" functions, internal guidelines). • Atos Group and its Senior management has not been finally convicted in court on violating competition laws, except for one case strictly limited to activities conducted in Spain that all occurred over 10 years ago. In Spain, the national commission for markets and competition (CNMC) closed its investigation on anti-competitive coordination regarding practices affecting the public-sector IT services tenders between 2005 and 2015. As part of this investigation closure, the CNMC issued a sanction against participating companies of which €5 million was attributed to Atos Group pursuant to the authority's final decision and paid in 2025. In accordance with the recommendations of the CNMC, a strengthened local competition compliance program and related mitigation actions were developed and implemented.
Taxation	• Atos Group is committed to full compliance with the local and international tax regulations and standards, including OECD guidelines. • Dedicated processes are implemented to closely monitor and limit tax risks. • Atos Group does not encourage nor promote aggressive tax planning schemes aiming at evading taxes. Despite this, some Group's positions may be challenged by an administration during tax audits. In such a case, the company may have to defend its interest and conduct contentious proceedings.

1) Atos Human Rights Policy Statement

2) OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, Éditions OCDE, Paris, <https://doi.org/10.1787/81f92357-en> (pages 14-15).

Moreover, in terms of value chain:

- Atos Group has established a third-party due diligence process where customers, prospects and suppliers are thoroughly vetted using compliance screening software and databases prior to onboarding. The evaluation aims at identifying third parties subject to international sanctions, to legal breaches (criminal, competition, bribery convictions, etc.), as well as identifying human rights abuses. This due diligence process also allows the Group to identify and prevent any potential exposure to the manufacture or selling of controversial weapons, as the Company has an export-control assessment on all the items (software, hardware, etc.) included in Atos Group business deals;

- identified high-risk partners are subject to specific mitigation measures (such as integrity questionnaire, further requirements, etc.), and are being asked to adhere to stringent ethical undertakings;
- integrity checks are also carried out on acquisition targets and recipients of charitable donations, sponsorship, or patronage;
- especially on the monitoring of the supply chain, please see section 5.3.2.2.3: Actions. Indeed, Atos Group evaluates its main suppliers through EcoVadis on their corporate responsibility performance.

Consequently, all the taxonomy-eligible activities carried out by Atos Group meet the minimum safeguards criteria set by the taxonomy regulation.

5.2.3.3 Eligibility and Alignment Analysis

5.2.3.3.1 Revenue

Analysis and Methodology

Atos Group has performed the eligibility and alignment analyses of its business in light of the taxonomy regulation, all relevant supporting documentation published by the EU Commission, including the frequently asked questions on taxonomy, market practice for the IT industry as well as the Numeum 2023 Position Paper for Green Taxonomy¹.

As far as variations in methodologies are concerned for 2025:

- Atos Group continued to use a materiality threshold of €1 million for eligible revenues to be screened for alignment;
- for 2025, data AI business line and consulting advisory business unit were not screened as per the materiality threshold introduced by delegated regulation (EU) 2026/73;
- finally, the above exclusions combined represents 1.4% of the Group's revenue.

Atos Group's revenue-generating activities which are eligible and/or aligned with EU Taxonomy are as follows:

Objective	Activity Description	Atos Group Activity	Status	Comment
Climate Change Mitigation	8.1 Data processing, hosting and related activities:	Atos Group provides datacentres and hosting services for its clients using either its own infrastructure or equipment owned by the company in a co-location partner's datacentre.	partially aligned	Some co-located datacentres comply with all substantial contribution criteria and do not significantly harm (DNSH) criteria for the activity based on the analysis reported by colocation partners.
	storage, manipulation, management, movement, control, display, switching, interchange, transmission or processing of data through datacentres including edge computing.			

1) <https://numeum.fr/note-de-position-sur-la-taxinomie-verte>.

Objective	Activity Description	Atos Group Activity	Status	Comment
Climate Change Mitigation	8.2 Data-driven solutions for GHG emissions reductions: development or use of Information and Communication Technology (ICT) solutions that are aimed at collecting, transmitting, storing data and at its modelling and use where those activities are predominantly aimed at the provision of data and analytics enabling GHG emission reductions. Such ICT solutions may include, inter alia, the use of decentralized technologies (i.e. distributed ledger technologies), internet of things (IoT), 5G and artificial intelligence.	The high-performance computing offering provides energy efficiency features.	eligible	This activity was assessed as eligible and not aligned because it is not yet compliant with some of the substantial contribution criteria.
		Connected vehicle suite solutions remotely collect, transfer, process, and store data from in-vehicle sensors during their use to facilitate the creation of a driver eco-scorecard based on the driving behavior and to provide insights into CO ₂ emissions, thus reducing downtime and fuel consumption.	eligible	The lack of available data on the best practice alternatives on the market prevents Atos Group from being able to finalize the alignment analysis.
		Sustainable digital workplace offering helps customers to measure and reduce GHG emissions through reducing, re-using and recycling user devices, including user awareness and behaviour change.	partially aligned	The solution complies with the substantial contribution and the do not significantly harm criteria that are applicable to the activity based on the alignment analysis from a partner providing remanufactured computers.
		The Product carbon footprint platform (PCF) is aimed at calculating and reporting GHG and other emissions, energy usage and waste (industrial waste and harmful by-products of manufacturing) so that the Group's clients can effectively manage their reductions.	eligible	The revenues did not reach the €1 million Atos Group's materiality threshold to justify the alignment analysis.
		Low code offering develops a platform for conducting customers' suppliers sustainability audits, calculating scores, and initiate corrective actions, such as CO ₂ emissions reductions.	eligible	The revenues did not reach the €1 million Atos Group's materiality threshold to justify the alignment analysis.

Objective	Activity Description	Atos Group Activity	Status	Comment
Circular Economy	4.1 Provision of IT/OT data-driven solutions and software: manufacturing, development, installation, deployment or maintenance, repair or provision of professional services, including technical consulting for design or monitoring of: (a) software and IT or OT systems for the purpose of remote monitoring and predictive maintenance, including systems for remotely collecting, processing, transferring, and storing data from equipment during their use, analysing the data and generating insights about the operational performance, and providing remote maintenance and recommendations about measures required to avoid operational failure and maintain the equipment in an optimal operating condition and prolong their useful life and reduce resource use and waste. [...] (c) lifecycle assessment software supporting the lifecycle assessment and related reporting for products, equipment or infrastructures.	IOT practice: solutions to analyse and generate insights from data remotely collected from assets during use and operations for the purpose of remote monitoring and predictive maintenance of these assets, e.g. infrastructural assets, consumer products.	eligible	The solutions are not yet compliant with the DNSH criteria of climate change adaptation.
		EcoDesignCloud is a cloud-based software developed by Eviden which uses raw materials flows and product components to score products against 16 sustainability criteria, thus providing a calculation of the environmental impact of a product, at every stage of its lifecycle.	aligned	The solution complies with the applicable substantial contribution and DNSH criteria (alignment analysis below).

EcoDesignCloud uses a lifecycle assessment methodology based on the product environmental footprint (PEF) methods (aligned with ISO 14040:2006 and ISO 14067:2018 standards) to generate an ecoscore and a CO₂ emissions and environmental impact of each product. Being an IT solution and not hardware, the substantial contribution criteria related to use of secondary raw materials, waste management, re-use, recovery or recycling operations at the end-of life are not applicable.

The DNSH criteria to sustainable use and protection of water is not applicable because EcoDesignCloud software does not impact water quality nor the environmental status of marine waters. The DNSH criteria for pollution prevention and control is not applicable either, because the company does not provide nor control the features of any hardware equipment relevant for using the software.

Atos Group analyses the DNSH for the climate change adaptation objective (CCA) for its offerings considered aligned, except for its aligned co-located data centers (where the CCA DNSH analysis is based on the co-location partner's analysis).

The main sites from which the offerings EcoDesignCloud and sustainable digital workplace are operated and/or maintained have been screened for climate related physical risk exposure according to the taxonomy regulation. Where applicable, EMS via the ISO 14001 certification are implemented to ensure continuous monitoring and improvement of environmental performance indicators, contributing to the enhancement of environmental resilience.

As set out in section 5.2.1.2.2, based on the climate-related risk and vulnerability assessments carried out to date, no

material residual risks have been identified beyond low to moderate levels. Furthermore, all Atos Group sites globally are covered by business continuity plans designed to ensure operational resilience and define appropriate mitigation measures in the event of emergencies or unforeseen acute events.

In addition, given the analysis of the minimum safeguards as described in section 5.2.3.2, and the analysis of the Group's suppliers (where applicable), through EcoVadis screening, EcoDesignCloud and sustainable digital workplace are taxonomy aligned.

No activity has been identified as eligible to the objectives of climate change adaptation, sustainable use and protection of water and marine resources, pollution prevention and control, and protection and restoration of biodiversity and ecosystems.

Following the full analysis of its portfolio, Atos Group therefore also considers 76.9% of total Group revenues represent activities that are not eligible or have not been screened for eligibility under the Taxonomy Regulation as applicable to date. The following list of non-eligible or not screened activities is indicative and not limited to:

- cybersecurity and mission-critical products and solutions;
- advanced computing products and solutions;
- AI and automation services and solutions;
- application services;
- infrastructure services.

For more information on these activities please refer to chapter 2: Organization and Business offering.

Revenue Indicators

In accordance with the taxonomy regulation, the taxonomy revenues are calculated as the share of revenues derived from the products or services associated with taxonomy-eligible or taxonomy-aligned economic activities, if any, as identified in this section (numerator), divided by Atos's total revenues (denominator) as reported in the consolidated financial statements (see chapter 6: Financial Statements).

Reported KPI		Turnover												
Financial Year N		2025												
Economic Activity	Code	Proportion of taxonomy eligible turnover	Taxonomy aligned turnover	Proportion of taxonomy aligned turnover	Environmental objective of taxonomy aligned activities							Enabling activity	Transitional activity	Proportion of taxonomy aligned in taxonomy eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity				
		(€ million)									(E where applicable)	(T where applicable)		
		%		%	%	%	%	%	%	%			%	
Provision of IT/OT data-driven solutions and software	CE 4.1	0.1%	1.9	0.0%				0.0%			E		31.3%	
Data processing, hosting and related activities	CCM 8.1	20.1%	0.1	0.0%	0.0%							T	0.0%	
Data-driven solutions for GHG emissions reductions	CCM 8.2	3.0%	1.2	0.0%	0.0%						E		0.5%	
Sum of alignment per objective					0.0%			0.0%						
TOTAL TURNOVER		23.1%	3.2	0.0%	0.0%			0.0%			0.0%	0.0%	0.2%	

5.2.3.3.2 Capital Expenditures (CapEx)

Analysis and Methodology

Atos Group has identified and reports the CapEx related to assets or processes that are associated with taxonomy-eligible and taxonomy-aligned economic activities as identified in section 5.2.3.3.1: Revenue.

The Group also focused on identifying the CapEx which can be considered as individually eligible or aligned, meaning investments in economic activities listed in the relevant delegated acts. This analysis has been performed through several workshops with the CSR, finance, procurement and logistics and housing teams to identify

the eligible activities in which the company invested CapEx and to coordinate the alignment analysis with the relevant suppliers. These reported CapEx have been verified at Group and business line level to remove any potential double counting with any other reported eligible or aligned CapEx as identified thereafter.

As far as the scope is concerned, Atos Group has used the same materiality threshold as last year, equal to € 500,000 for new or renewed building leases to be screened for alignment.

Atos Group CapEx which is eligible and/or aligned with EU taxonomy is as follows:

Climate Change Mitigation

Activity Description	Atos Group Activities	Status	Comments
6.5 Transport by motorbikes, passenger cars and light commercial vehicles: Purchase, financing, renting, leasing and operation of vehicles designated as category M1, N1, both falling under the scope of Regulation (EC) No 715/2007 of the European Parliament and of the Council, or L (2- and 3-wheel vehicles and quadricycles).	New leases of Atos Group car fleet	partially aligned	Alignment is reported based on analysis performed by Atos' leasing partners on the substantial contribution criteria and DNSH criteria
7.7 Acquisition and ownership of buildings: Buying real estate and exercising ownership of that real estate.	New right-of-use leases for Atos Group buildings	partially aligned	Alignment is reported based on analysis performed by Atos' landlords on the substantial contribution criteria and DNSH criteria
8.1 Data processing, hosting and related activities	CapEx related to the eligible activities	eligible	Please refer to section 5.2.3.3.1
8.2 Data driven solutions for GHG emissions reduction	CapEx related to the eligible activities	eligible	Please refer to section 5.2.3.3.1

CapEx Indicator

In accordance with the taxonomy regulation, the denominator for CapEx comprises the acquisition of intangible assets (chapter 6: note 8.2) and tangible assets (chapter 6: note 8.3) and the acquisition of right-of-use (chapter 6: note 9) in 2025.

Regarding taxonomy aligned activities, the numerator includes CapEx pertaining to the increase in right of use for the company fleet of vehicles and the increase of right of use for the real estate of the Group which have been

reported as aligned respectively by the leasing partners and the company's landlords.

Regarding taxonomy eligible activities, the numerator includes CapEx pertaining to the eligible economic activities identified in section 5.2.3.3.1, the increase in right of use for the company fleet of vehicles and the increase of right of use for the real estate of the Group which have not been identified as taxonomy-aligned by the providers.

Reported KPI		CapEx													
Financial Year N		2025													
Economic Activity	Code	Proportion of taxonomy eligible CapEx	Taxonomy aligned CapEx	Proportion of taxonomy aligned CapEx	Environmental objective of taxonomy aligned activities								Enabling activity	Transitional activity	Proportion of taxonomy aligned in taxonomy eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity					
		(€ million)									(E where applicable)	(T where applicable)			
Right of use car fleet	CCM 6.5	4.9%	5.0	1.8%	1.8%								T	35.8%	
Right of use real estate	CCM 7.7	35.8%	4.8	1.7%	1.7%									4.7%	
Data processing, hosting and related activities	CCM 8.1	15.5%	0.0	0.0%										0.0%	
Data driven solutions for GHG emissions reduction	CCM 8.2	2.0%	0.0	0.0%										0.0%	
Sum of alignment per objective															
TOTAL CAPEX		58.2%	9.8	3.4%	3.4%								1.8 %	5.9%	

5.2.3.3.3 Operational Expenditures (OpEx)

The taxonomy regulation has defined as OpEx (denominator) direct non-capitalised costs that relate to research and development, building renovation, short term lease, maintenance and repair, and other costs related to day-to-day servicing of assets property, plant and equipment that ensure the continued and effective functioning of such assets.

For Atos, the total non-capitalized costs in research and development, short-term leases and maintenance and repair amounts to €402 million for the year 2025 (the denominator). This represents around 5.3% of the Group's total OpEx of €7,651 million and it is not representative of Atos's business model.

As shown in chapter 6 Financial Statement under 6.1.7 notes to the consolidated financial statements, in particular note 4 Operating Items (4.1 Personnel expense), as a service company 51.9% of Atos Group's operating expenditures are personnel expenses. Atos Group is neither a software company, nor a hardware driven company, therefore taxonomy defined OpEx is not material to Atos's business model.

As such, Atos Group elects to use the exemption according to the taxonomy regulation and reports 0 as numerator (taxonomy-eligible or taxonomy-aligned OpEx).

Reported KPI		OpEx												
Financial Year N		2025												
Economic Activity	Code	Proportion of taxonomy Eligible OpEx	Taxonomy aligned OpEx	Proportion of taxonomy aligned OpEx	Environmental objective of taxonomy aligned activities							Enabling activity	Transitional activity	Proportion of taxonomy aligned in taxonomy eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity				
		(€ million)									(E where applicable)	(T where applicable)		
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Sum of alignment per objective					N/A	N/A	N/A	N/A	N/A	N/A				
TOTAL OPEX		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

5.2.4 Information Beyond Materiality

5.2.4.1 Water and Marine Resources

Though not identified as material topics in the double materiality analysis, Atos Group monitors the water usage in its sites and strives for efficient consumption, actively seeking opportunities to reduce overall usage whenever possible to enhance sustainability.

In offices, its water consumption is that of the tertiary sector. Information and recommendations are regularly sent to employees to reduce water consumption. In the ISO 14001 certified data centres and office sites, data related to the volume of water is collected. In 2025, using current Atos UK data based on metered sanitary consumption per employee, and consistent with estimations based on global water spend at Atos Group, Atos Group's water consumption worldwide was estimated at around 258,374 m³ for all employees.

Regarding water usage for product manufacturing and data centres:

- the main consumption of water is by upstream suppliers for the manufacture of electronic cards and processors. By design, the servers are optimized for high temperature closed loop liquid cooling which optimizes the WUE (Water Usage Effectiveness) and therefore minimizes water consumption in the testing phases on the servers, whether in R&D for prototypes or at the Angers factory for production;
- in data centres, water is necessary for cooling but typically is contained in a closed loop sealed circuit. During warm weather when humidity is low, water spray can also be used to support air conditioners as the resulting evaporation reduces their energy consumption.

5.2.4.2 Biodiversity and Land Use, Air Emissions and Pollution

Though not identified as material by the double materiality analysis, Atos Group's action plans regarding emissions, energy consumption, and travel, the diffusion of environmentally friendly practices, the ISO 14001 certification, and the EMS have positive repercussions for all ecosystems and on biodiversity.

Atos Group, because of its activities and because of the continuous optimization program of its sites, contributes as little as possible to the use of land surfaces.

It does not produce any biogenic CO₂ emissions. However, regarding biodiversity, several local initiatives have been taken up worldwide.

In 2023, the Group and WWF entered a 3-year strategic partnership to leverage technology to support biodiversity conservation and encourage businesses to decarbonize.

As part of this partnership, Atos Group:

- developed responsible IT solutions for WWF and its partners;

- supports two WWF on-site biodiversity projects:

- "Nature Impact", which is the first fund based on payments for ecosystem services (PES) that combines biodiversity protection and carbon sequestration in French forests. This ambitious initiative, that focuses on three main measures that have a positive impact on biodiversity and carbon sequestration, is based on strong governance, transparency and selected partners and beneficiaries,
- "Posidonia", which aims to completely halt the degradation of the Posidonia meadow caused by anchoring of pleasure craft in the French Mediterranean, by engaging yachtsmen through targeted communication and engagement techniques, and by influencing public decision-makers to set up dedicated anchorage areas.

5.2.4.3 Other Waste

Though not identified as material by the double materiality analysis, Atos Group's action plans regarding waste management (including trainings to logistics and housing employees) have positive repercussions on waste generation and aim reducing waste generated.

In 2025, based on ADEME available estimations of waste

per employee in the tertiary sector (120 to 140 kilograms of tertiary waste per employee), Atos' other tertiary waste (hazardous non e-waste + non-hazardous waste) was estimated at around 8,191 tons for all employees. An average of 130 kilograms per employee was used for Atos Group's calculation.

Please refer to the section 5.2.2.1 for the description of policies regarding waste in Atos Group.

Description	Real Data	Estimated	Total
All E-Waste (batteries & accumulators + other e-waste) (see section 5.2.2.2.4)	308	30	338
All other tertiary waste (hazardous non e-waste + non-hazardous waste)	0	8,192	8,192
OVERALL GROUP TOTAL WASTE (tons)	308	8,222	8,530

5.3 Social

5.3.1 Own workforce [ESRS S1]

2025 has been a year of change and evolution, focused on Atos Group transformation project Genesis, to leverage core strengths and restore sustainable profitable growth whilst continuing to deliver for customers and consumers. Group human resources function has been at the heart of the transformation effort, partnering with the business to prepare and deploy the future organization and ensuring employees are equipped psychologically and professionally for the challenges and opportunities presented by a transformative reorganization.

Atos Group continued to relentlessly focus on the development of its key programs in talent attraction and retention, and skills management to make it an employer of choice, and a place where employees can have control of their careers and develop in an inclusive, creative, responsible and collaborative workplace. These fundamentals are supported by strong recourse to internal

fulfilment, high attention to people care, retention of people, and diversity, equity and inclusion. Atos Group is an increasingly diverse and inclusive workplace with positive trends observed for gender diversity across the Group.

As of December 31, 2025, Atos Group counted 63,012 employees across 63 countries. During 2025, the Group hired 5,588 employees, including 2,587 juniors and prioritized diversified hiring practices. This effort resulted in 2,053 women being hired.

The Group filled 91.3% of permanent positions with internal employees and successfully retained 90% of its key people in 2025.

Atos Group is committed to respect human rights in accordance with internationally accepted standards as declared in the UN Universal Declaration of Human Rights.

5.3.1.1 Strategy related to own workforce [ESRS S1.SBM-3]

Atos Group recognizes that being a responsible employer means providing a safe, diverse, inclusive, and rewarding work environment, while preparing its employees for the workplace of the future.

These fundamentals have already been supported by strong programs within the global human resources strategy, aimed at developing employees' skills, prioritizing people care, and promoting diversity and inclusion.

Between the end of 2023 and the beginning of 2024, Atos Group conducted a double materiality analysis. While skills management and employee health were previously recognized as material in the 2020 assessment and already addressed in the Group's human resources strategy, the new evaluation highlighted the increasing importance of working conditions, and diversity and inclusion for the Group's own workforce.

As part of the annual review of the double materiality analysis results, Atos Group considered the new strategy announced at its capital markets day on May 14, 2025, as well as the lessons learned from benchmarking companies that published their sustainability reports in accordance with the CSRD in 2025 (for the 2024 financial year) in order to update the Group's impacts, risks and opportunities (IROs).

Following impacts and risks were identified:

- **potential positive impacts:**

- **flexible ways of working:** Atos Group understands the importance of work-life balance for its employees and offers flexible ways of working that can help them achieve a greater sense of balance in their professional and personal lives. Whether through remote work options, flexible hours, or other arrangements, these initiatives can support employees in managing personal responsibilities

alongside their professional tasks, fostering an environment where they can thrive both in and out of the workplace. This can lead to increased employee satisfaction, higher retention rates, and a more motivated workforce across all locations.

- **skills and development:** acquiring new skills is a crucial aspect of professional development promoted, supported and endorsed by the leadership and management of the Group. By providing a variety of training programs that help its employees to enhance their expertise and stay updated with the latest industry trends, the Group can have a positive impact on its own workforce, the continuous support provided translates into higher employee satisfaction and commitment to the organization.

- **potential negative impacts:**

- **working environment affecting health and well-being:** work-related injury and ill health (covering psychosocial risks) are a serious concern that can impact the well-being of employees. Atos Group is committed to implementing practices that prevent work-related injury and ill health, to ensure the safety and well-being of its employees and to foster a work environment where they feel safe, valued and supported.

- **potential risks:**

- **lack of skills leading to reputational damage:** Atos Group recognizes the potential risk of dissatisfaction and resignation that may be caused in case of availability of inadequate skills development programs. The Group takes measures to ensure the sustainable and long-term employability of its employees by offering a strong career development program aligned with the strategic pillars of the Group's Genesis plan.

- **Failure to promote diversity, inclusion and accessibility:** by proactively addressing diversity, inclusion and accessibility within its organization, Atos Group not only mitigates the potential risk of being excluded from bid offers, but also positions itself in a forward-thinking and responsible organization.

All Atos Group’s employees across the Group’s own operations in all countries are subject to the potential positive, negative impacts and risks identified and are included in scope of disclosure under ESRS 2. These impacts and risks are widespread and not limited to or exclusive of specific regions, functions, or employee types within the Group’s own workforce.

The identified impacts on employee working conditions, skills and development, and diversity and inclusion are directly connected to the strategy and decision-making of the Group, while the risks could arise both from identified impacts and dependencies on Atos Group’s workforce. Indeed, without an extensive employee skills and development program, the Group may face a higher employee turnover, leading to financial risks such as additional costs for recruiting and onboarding. Moreover, the loss of key talents or employees with specific skills can negatively impact the Group’s performance and lead to reputational damage. In parallel, failing to foster a diverse and inclusive workplace can lead to non-compliance with diversity requirements, exclusion from bid offers, leading to potential business losses and financial penalties.

Atos Group recognizes that these impacts and risks may disproportionately affect specific groups of employees and address their specific needs with targeted initiatives, including but not limited to:

- **customized training programs and learning interventions** designed to address the unique needs of

underrepresented groups, ensuring equitable access to skill development, career advancement opportunities and to mitigate the risk of skills gap in line with the Group’s long term strategic objectives;

- **targeted retention strategies to support the career progression of diverse talent** with a focus on individuals from marginalized or underrepresented backgrounds;
- **targeted recruitment and development for women.**

Furthermore, the Group’s internal control and enterprise risk management (ERM) department regularly conducts risk reviews as part of the ERM process to assess risks and opportunities related to compliance and ethics. This includes compliance assessments on various subjects, including the protection of human rights, employment and labor laws, as well as assessment of the French duty of vigilance law requirements. In 2025, the compliance and ethics risk was assessed and considered as “managed”, in particular due to the comprehensive policies and processes that have been implemented over the years within the Group. Atos Group however cannot specify whether its operations and geographies are significantly at risk for incidents of forced labor or child labor.

The table below outlines the sustainability-related impacts and risks for Atos Group’s own workforce identified and evaluated as material through the 2024 double materiality analysis process and reviewed in 2025 in line with the new strategy announced at its Capital Markets Day (CMD) on May 14, 2025. Due to the recent identification of these material topics, Atos Group has not yet defined a consolidated action plan, supported by financial resources. However, Atos Group aims at regularly updating the resilience of its strategy and business model based on regular iterations of the Group’s risk and opportunities analysis with regards to its own workforce.

Sections 5.3.1.5 to 5.3.1.8 will describe the IRO management approach for each identified risk and impact, outlining how these are assessed and managed.

ID	Description	I+	I-	R	O*	Value chain
ESRS S1 – Own workforce						
Working conditions						
7	Flexible ways of working potentially increasing employees’ work-life balance, flexibility and empowerment	X				Own operations
8	Working environment potentially negatively affecting health and well-being of employees.		X			Own operations
Skills and development						
9	Atos Group has a positive impact on its employees by providing skills and development opportunities, while mitigating and preventing risks of reputational damage, loss of key talents, and increased costs due to high employee turnover.	X		X		Own operations
Diversity and inclusion						
10	Creating and actively promoting a diverse and inclusive workforce, and an accessible working environment as a strategic measure to mitigate the risk of not being compliant with local diversity, inclusion and accessibility regulations leading to exclusion from bid offers, loss of business and financial penalties.			X		Own operations

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

Policies and commitments

Atos Group has implemented the following policies to promote the physical and mental safety of its workforce, support skills development and personal growth within the organization, and ensure an inclusive, diverse, and safe working environment:

- Atos human rights policy statement;
- Atos code of ethics;
- Atos global occupational health and safety policy;
- Atos dignity at work and prevention of sexual harassment policy;
- Atos people development policy;
- Atos diversity, equity and inclusion policy;
- Atos Group accessibility and digital inclusion policy.

All policies have been set by considering the interests of Atos Group's employees through regular feedback sessions surveys and focus groups to gather comprehensive insights into their needs and expectations. These policies have been approved by the head of function and the function owner. All employees across the Group's own operations in all geographies are covered by the policies. These are made available to all employees through the Group SharePoint site, and communicated to all employees via various channels, including email, newsletters, and events. This multi-channel approach ensures that all employees are well-informed and can easily reference the policies when needed.

A summary of the relevant policy applicable for each material sustainability matter is provided in the following dedicated sections.

5.3.1.2 Processes for engaging with own workforce and workers representatives [ESRS S1-2]

Labor relations

Atos Group recognizes that employees play a crucial role in delivering value and consider them as its most valuable assets. A fair, frank and trust-based relationship between the management, employees, and their representatives is fundamental for the success of the Group.

The Group fully complies with international labor standards by following the principles of the International Labor Organization Conventions. This adherence is part of its commitment to the United Nations Global Compact, which states as principle 3 that business should uphold the freedom of association and the effective recognition of the right to collective bargaining.

To ensure the respect of freedom of association, Atos Group has built a concrete organization for social dialogue. Constructive and positive communication and social dialogue occur both at European and country levels.

A culture of permanent social dialogue

The European Company Council (Societas Europaea Council or SEC) is a forum between Atos Group and its employee representatives at the European level, enabling the employees – through their elected or designated representatives – to express their views prior to the implementation of significant decisions affecting the Group.

Mission – The SEC's mission is to contribute to Atos Group's decision-making in the interest of anticipating and overcoming risks regarding employees' working conditions and wellbeing. The SEC strives to identify, clarify, and assess, with the intention to resolve any negative or unfavourable consequences of management initiatives and decisions within the geographical scope of the Atos SE Agreement on Information, Consultation, and Participation at the European level. Additionally, the SEC initiates improvements to Atos Group's employees' working conditions and wellbeing.

The Atos SE Agreement on Information, Consultation, and Participation at the European level has been negotiated between the Group and the SEC in accordance with the French Labor Code regarding the European company committee and the participation of the employees.

Composition – The SEC is composed of 27 members and as many deputies. It represents 31,000 employees across Europe in 18 countries. Additionally, the SEC has a select committee consisting of 6 members, including the SEC chairperson, who is selected by the SEC. This select committee represents the SEC in communications with management and liaises with other SEC members to ensure cohesive and effective dialogue.

Timeline – Communication and social dialogue between Atos Group's management and the SEC occur both physically and remotely at least twice per calendar year or when exceptional circumstances arise that may significantly affect employees' interests. SEC members may be assisted by experts of their choice to inform their decisions and activities.

Audience – Meetings and communication sessions with Atos Group SEC are attended by dedicated Atos Group management representatives, such as the Group CHRO, Group social dialog lead, and respective area experts involved in the projects considered part of the agenda. The CEO participates in at least one meeting per calendar year, and the CFO participates each quarter to present the Group's financial results.

Purview – The operational responsibility for ensuring that social dialogue is conducted effectively, and for informing the Group's approach or strategy, falls under the purview of the Group CHRO.

2025 projects – In 2025, Atos Group maintained strong engagement with the SEC, reflecting its commitment to effective social dialogue. Information and consultation were conducted on five projects:

- A withdrawal project, which was part of the Group's strategy to optimize operations and reduce costs;

- A project involving the seizure of operations and the divestment of a business unit, as part of the Group's strategy to streamline its portfolio and reinforce financial stability;
- A project involving the seizure of operations and the transfer of activities to other countries, as part of the Group's strategy to optimize its global footprint and improve efficiency;
- An acquisition project of an external organization, as part of the Group's strategy to strengthen its portfolio and create synergies for future growth.

Where applicable, the local social dialogue mirrored the European social dialogue, ensuring consistency and alignment across different levels.

Social dialogue at local level

Beyond the discussions with the SEC on European and multinational issues across various countries, regular information and/or consultations take place, where relevant, with local employee representatives in work councils and/or unions. They are implemented at the local level in every country impacted by a new project, whether it is transnational or local. The information/consultation of the SEC does not replace the local information/consultation.

In addition to the regulatory and legally required obligations, Atos Group also values social dialogue as a key approach to keep employees informed and involved in the projects of the company. The local implementation of acquisitions is an important aspect of this process. Local organization structures and working conditions are topics in these consultations and negotiations.

At a local level, Atos Group's employees can freely contact their representatives using the usual communication channels of the company and ask them to raise some topics on their behalf. Moreover, Atos Group's employees have access to dedicated SharePoint spaces where all agreements and minutes from local meetings are consistently accessible.

In addition, the Group organizes regular information calls to ensure that Atos Group's employees are well-informed about important negotiated topics or main changes that may impact them. Management and human resources teams – with the support of Social Relations teams – are in charge of these communication actions.

In 2025, Atos Group's management took significant steps to ensure transparent communication and active engagement with employees throughout the transformation process. "All employee calls" were organized at both group and local levels to keep employees informed. Additionally, senior leaders conducted on-site visits and local town hall meetings to foster direct interaction and address any concerns.

Engagement activities and resources

At both local and European levels, Atos Group employs a multi-faceted approach to engagement that includes information sharing, consultation, and active participation.

Engagement activities occur at various frequencies, including ongoing engagement through digital platforms, internal newsletters, and regular calls with updates from management. Quarterly plenary participation meetings allow employee representatives and management to discuss projects, key issues, gather feedback, and address concerns.

Feedback from the workforce is systematically recorded through various channels, including surveys, suggestion boxes, and direct communication during meetings. Once feedback is collected, it is reviewed by relevant management teams, and action plans are developed based on the insights gathered. Employees are informed about how their feedback has influenced decisions through follow-up communications, including summary reports and updates during town hall meetings. This transparency reinforces the value of employee contributions and encourages ongoing participation.

Engagement activities occur at both organizational and local levels. At the organizational level, the focus is on global policies and strategies, while local engagement activities are tailored to specific sites or projects. Insights from various locations are aggregated and considered in broader decision-making processes, allowing the Group to address site-specific concerns while aligning with global objectives.

Atos Group allocates significant resources to support engagement processes, including financial resources for training programs, communication tools, and engagement initiatives, as well as human resources with dedicated teams responsible for facilitating engagement activities, including human resources professionals and communication teams. These resources ensure that engagement efforts are effective and sustainable, maintaining a strong connection with the employees.

Transition to greener operations

As Atos Group transitions to greener and climate-neutral operations, the Group actively engages with the workforce and their representatives to discuss the potential impacts of these changes. This includes consultations on restructuring, training and upskilling programs to equip the workforce with the skills needed for new roles, and a focus on equity to ensure that all voices are heard, particularly those from underrepresented groups. However, no material impact arising from transition plans to reduce negative impacts on the environment was identified.

Health and safety

Atos Group recognizes the importance of engaging with at-risk individuals and those in vulnerable situations. The approach includes targeted outreach, accessible communication in multiple languages and formats, and addressing conflicting interests through open dialogue, mediation, and collaborative problem-solving. The commitment to transparency ensures that all parties are informed of the processes in place to resolve conflicts and reach mutually beneficial outcomes.

Respect for human rights

As stated in its **Atos human rights policy statement**, Atos Group is dedicated to respecting the human rights of all stakeholders engaged in its processes. This includes safeguarding employees' rights to privacy, freedom of expression, and peaceful assembly. Clear procedures are established to protect these rights and ensure that all engagement activities are conducted in a respectful and inclusive manner. For further information, please refer to section 5.3.1.3.

Continuous assessment

Atos Group continuously assesses the effectiveness of its engagement processes through various methods, including internal audits, stakeholder feedback, and benchmarking against industry standards. This ensures that the Group remains at the forefront of effective social dialogue.

Although employees and their representatives did not formally participate in defining the targets presented in the following sections, their feedback was taken into account by the Group and, through various engagement methods, they play a role in tracking and monitoring the Group's performance in relation to its relevant material IROs.

5.3.1.3 Human rights and labor practices [ESRS S1-1]

5.3.1.3.1 Atos Group's commitment to human rights

As stated in the **Atos human rights policy statement**, Atos Group aims to be a responsible employer globally, acting fairly in its labor and employment activities, and to conduct business in an ethical and sustainable way, in all of its sphere of influence: employees, customers, partners, and across the supply chain.

Since 2010, Atos Group has been part of the UN Global Compact, where the chief executive officer (CEO) reaffirms yearly its continued support to the ten principles of the UN Global Compact in the areas of human rights, labor, environment, and anti-corruption. Atos Group's communication on progress is accessible publicly on this dedicated page: <https://unglobalcompact.org/what-is-gc/participants/12068-Atos>.

Atos Group is committed to respect human rights in accordance with internationally accepted standards, such as:

- the principles of the Universal Declaration of Human Rights of 1948;
- the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work;
- the UN Human Trafficking Protocol;
- the UN Slavery Convention;
- the UN Global Compact;
- the UN Guiding Principles on Business and Human Rights;
- the UN Convention on the Rights of Persons with Disabilities.

Preventing any infringements on internationally recognized human rights is one of the objectives Atos Group is committed to meeting, particularly in the implementation of its internal processes.

Own workforce

Atos Group's commitments regarding human rights relevant to its own workforce are included in two documents, publicly available:

(i) Atos human rights policy statement

Atos human rights policy statement, first published in 2018 and updated regularly since, has been approved at global level, covering all the entities of Atos Group. The document is chaired by the chief human resources officer and is as such binding on the Group, which undertakes to commit to comply with all the principles set by the Atos code of ethics in terms of human rights and labor. The Atos human rights policy statement reaffirms and emphasizes that managers are required to lead by example within their scope and must ensure that within their entities, a monitoring and alert system are set up to detect any violations of human rights principles, to notably respond appropriately to anything that raises any reasonable suspicion on behaviors.

(ii) Atos code of ethics

The Atos code of ethics, validated by the Group executive committee and the board of directors of Atos Group, chaired by the chief executive officer (CEO) & chairman of the board, is setting Atos Group's human rights commitments which every employee is expected to apply and respect in the performance of their duties within the Group.

The Atos code of ethics states clearly that Atos Group rejects human trafficking and all forms of human slavery, including forced, compulsory and child labor, and strictly abides by all applicable wage and working hours laws and regulations. Providing a safe workplace is also key to Atos Group: ensure safe and hygienic conditions for all employees is a priority, as well as offering support to promote well-being at work. The Group is not tolerating any form of harassment, bullying or discrimination in the workplace, and is deeply committed to maintain a work environment where everyone is treated with dignity and respect, to enable all employees to feel valued, appreciated and free to be who they are at work.

Further details are given in section 5.4.1.2 "Policies", Atos code of ethics.

Since 2021, Atos Group has improved the measures adopted as part of its vigilance plan, including, but not limited to, risk mapping, evaluation procedures, mitigation actions, alert mechanisms, and monitoring systems. The measures in place to prevent human rights potential infringements are implemented to cover Atos Group's own activities and its supply chain.

For further information about these measures, please refer to section 5.7 "Vigilance Plan".

Atos Group's commitment to health and safety and elimination of discrimination including harassment, and promotion of equal opportunities to advance diversity and inclusion are described in various documents such as the global occupational health and safety policy (section 5.3.1.5.1), Atos dignity at work and prevention of sexual harassment policy (section 5.3.1.6.1), Atos Group diversity, equity and inclusion policy and Atos Group accessibility and digital inclusion policy (section 5.3.1.8.1).

5.3.1.3.2 Remediation procedures [S1-3]

Atos Group has a Group's ethics alert system in place to enable employees across the Group, as well as third parties, to report any matter of concern in relation to potential breaches of the code of ethics, or applicable laws

or regulations, particularly in connection with breaches that may have occurred in relation to human rights.

The Atos alert system is fully described in section 5.4.1.3 "Actions, d) Alert system", where are disclosed information on: (1) all the available reporting channels, (2) the conditions for an alert to be eligible, (3) how the investigation team is being appointed, (4) what are the key governing principles of an investigation, and (5) the monitoring and reporting within Atos Group.

In 2025, 83% of the alerts reported through the Group's ethics alert system have been raised by Atos Group's own workforce.

The Group has not yet implemented an assessment measure to monitor the workforce's awareness and trust in the Group's alert system. However, it plans to explore the feasibility of establishing a control system in collaboration with the internal control team.

5.3.1.4 Characteristics of employees [ESRS S1-6]

At year-end 2025, Atos Group had 63,012 employees (with an average number of 70,120 employees), with the following breakdown by country and gender:

● ● Number and average number of employees (headcount) by gender

Gender	2025		2024		2023	
	Number of employees	Average number of employees	Number of employees	Average number of employees	Number of employees	Average number of employees
Male	42,418	47,245	52,566	58,297	63,073	68,558
Female	20,493	22,705	25,054	28,431	30,637	32,815
Other*	n.a	n.a	n.a	n.a	n.a	n.a
Not reported	101	170	312	600	521	643
TOTAL EMPLOYEES	63,012	70,120	77,932	87,128	94,231	102,016

* The HR system currently offers only "male" or "female" options for the gender data field.

● ● Number and average number of employees (headcount) in countries representing at least 10% of Atos Group total number of employees

Country	2025		2024		2023	
	Number of employees	Average number of employees	Number of employees	Average number of employees	Number of employees	Average number of employees
India	13,871	15,594	17,647	20,982	24,011	28,404
France	9,247	9,482	9,813	10,516	10,816	11,035

Atos Group provides permanent, full time working relationships with its employees, 99.24% of the total workforce is on permanent employment contracts and 95.4% is full-time. Atos Group accepts part-time work when an employee considers it better for his or her work-life balance. Part-time is at the initiative of the employee, not of the Group.

●
 ●
 Employees (headcount) by contract type¹, broken down by gender

	2025				2024				2023			
	Male	Female	Not assigned	Total	Male	Female	Not assigned	Total	Male	Female	Not assigned	Total
Number of employees	42,418	20,493	101	63,012	52,566	25,054	312	77,932	63,073	30,637	521	94,231
Number of permanent employees	42,103	20,298	101	62,502	52,197	24,835	311	77,343	62,358	30,217	519	93,094
% of permanent employees	99.26%	99.05%	100%	99.19%	99.30%	99.13%	99.68%	99.24%	98.87%	98.63%	99.62%	98.79%
Number of temporary employees	315	195	0	510	369	219	1	589	715	420	2	1,137
% of temporary employees	0.74%	0.95%	0%	0.81%	0.70%	0.87%	0.32%	0.76%	1.13%	1.37%	0.38%	1.21%
Number of non-guaranteed hours employees*	Data unavailable											
Number of full-time employees	41,222	19,790	101	61,113	50,541	23,183	310	74,034	59,359	27,305	483	87,147
% of full-time employees	97.18%	96.57%	100%	96.99%	96.15%	92.53%	99.36%	95.00%	94.11%	89.12%	92.71%	92.48%
Number of part-time employees	1,196	703	0	1,899	1,792	1,781	2	3,575	2,310	2,874	6	5,190
% of part-time employees	2.82%	3.43%	0%	3.01%	3.41%	7.11%	0.64%	4.6%	3.66%	9.38%	1.15%	5.51%

* Atos Group is currently unable to report on non-guaranteed hours employees, and breakdown by gender, as this data is not yet available for disclosure in 2025. Consequently, no progress in this area is expected to be disclosed in 2026.

●
 ●
 Employees (headcount) by contract type², broken down by region

	2025		2024		2023	
	India	France	India	France	India	France
Number of employees	13,871	9,247	17,647	9,813	24,011	10,834
Number of permanent employees	13,867	9,224	17,644	9,874	24,008	10,798
Number of temporary employees	4	23	3	29	3	36
Number of full-time employees	13,871	9,247	17,647	9,197	23,406	9,917
Number of part-time employees	0	0	0	608	0	822

In 2025, 13,188 employees left the Group. The turnover was 18.81%, of which 13.67% was voluntary, compared to 18.85% in 2024 (14.60% voluntary).

Atos Group monitors the voluntary attrition rate to assess the effectiveness of its retention initiatives. A breakdown of the number and rate of employees leaving the Group by gender and age can also assist in evaluating the effectiveness of diversity development programs in place, and whose tailored for juniors talents.

●
 ●
 Number and rate of people leaving the Group per gender and age in 2025

2025	Female	% of total employees female	Male	% of total employees male	NA	% of total employees NA	Total	% of total employees
<=30	1,950	47.22%	2,939	32.60%	10	23.81%	4,899	37.15%
30<=50	1,741	42.15%	4,576	50.75%	30	71.43%	6,347	48.13%
>50	439	10.63%	1,501	16.65%	2	4.76%	1,942	14.72%
TOTAL	4,13	100%	9,016	100%	42	100%	13,188	100%

1) 323 employees are not assigned with full-time/part-time employment classification in 2024. 1,894 employees are not assigned with full-time/part-time employment classification in 2023.

2) Explanation note for 2024: 8 employees are not assigned with full-time/part-time employment classification in France. Explanation note for 2023: 605 employees are not assigned with full-time/part-time employment classification in India; 95 employees are not assigned with full-time/part-time employment classification in France.

Accounting policies

The quantitative datapoints above are calculated in headcount at the end of December 2025.

The headcount includes only the internal people (permanent and temporary, full time and part time), with the following rules:

- are included: long sickness or long absence, long sabbatical, parental leave, employees on maternity leave;
- are excluded: subcontractors, interims, apprentices and interns.

The quantitative datapoint **“rate of employee turnover”** and **“rate of voluntary employee turnover”** are specific to

Atos Group and calculated at Group level. Included in these calculations are all employees leaving the Group during the reporting period (permanent, fixed-term, full and part time). Excluded from these calculations are interns, subcontractors, restructuring and outsourcing.

The turnover rate is determined by dividing the total number of employees who left the Group during the reporting year by the average headcount of the reporting year.

Similarly, the voluntary attrition rate is calculated by dividing the total number of employees who resigned by the average headcount for the reporting year.

For more information about the characteristics of the Group’s employees, please refer to the list of indicators in section 5.6.

5.3.1.5 Health and safety [ESRS S1-14]

In the area of health and safety, the double materiality analysis revealed one negative impact.

ID	Description	I+	I-	R	O*	Value chain
Working conditions						
8	Working environment potentially negatively affecting health and well-being of employees		X			Own operations

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

Atos Group is proud of its employees’ exceptional work, maintaining its leadership in digital transformation and delivering digital solutions. The Group’s mission is to expand operations while ensuring safe and healthy working conditions to prevent work-related injuries and illnesses. Central to this mission is the elimination of hazards and reduction of occupational health and safety risks.

Committed to legal compliance in all entities and geographies, the Group is committed to providing a safe working environment across all sites, telecommuting, travel, and international assignments, prioritizing both physical and psychological health and safety and guaranteeing the wellbeing and safety of all employees, regardless of their employment status, across all business units and geographies.

Atos Group cares for its employees by:

- facilitating healthy working conditions, wherever Atos Group’s employees work, thanks to e-learning modules to raise awareness of challenges and promote positive habits and behaviors to adopt;
- ensuring its employees maintain a healthy work-life balance as well as a sense of belonging and community within Atos Group, whether working online or in-person;
- offering the opportunity to reduce commuting time and, as such, be an actor of the Atos Group’s decarbonization strategy.

5.3.1.5.1 Policies [ESRS S1-1]

Objectives

Following the review of the Group’s double materiality analysis in 2025, health and safety (H&S) has been identified as a priority for Atos Group and its stakeholders.

To mitigate this impact and promote health, safety and wellbeing at work, while ensuring a safe working environment for its employees, the Group has implemented in 2025 the **Global Occupational Health and Safety Policy**. The policy aims to unify and harmonize local health & safety practices and management systems and is intended to establish basic practices in countries where there is no local legal obligation to do so. This policy has also been published for external audiences in poster form to inform various external stakeholders about the Group’s approach in this area.

The policy seeks to enhance the quality of the working environment by fostering personal and collective awareness amongst employees, encouraging them to uphold high health and safety standards. It promotes a participative approach to prevention, reinforcing its effectiveness through risk analysis and management. Additionally, it ensures that managers and employees adhere to local regulations and internal occupational health and safety policies.

Additionally, the Global Occupational Health and Safety Policy provides guidance on implementing the requirements of ISO 45001:2023 in any of the Group’s organization type. Where ISO 45001:2023 specifies what needs to be done, the policy expands on this and provides practical guidance, on how to implement these requirements. Local entities implement this policy, considering local laws and circumstances, while maintaining its core principles. The policy is displayed on site office walls visible for all employees and visitors. In 2025, Atos Group has an estimated coverage of more than 10,500 workstations across 30 certified sites in health and safety systems according to ISO 45001:2023.

Roles and involvement

The **Group CHRO**, who acts as the executive sponsor of this policy, promotes health and safety at the highest level of the organization. The Group CHRO mandates the **Group occupational health and safety (OH&S) department** to define the strategy, establish and maintain the policy to ensure the safety of people and the safety of property on the Group's sites.

The implementation of the Group

OH&S strategy is supported through three key roles, in addition to the safety and physical security organization already in place¹:

- the **occupational health SPOC** (single point of contact) ensures that this policy is applied and communicated in accordance with the Group's values and principles, adapted to local conditions and legislation. It plays a key role in:
 - deploying Group occupational health & safety policies,
 - adapting them to the local requirements,
 - locally supporting the assessment of risks to employee health,
 - reporting any identified risks to the Group OH&S department,
 - encouraging local managers and local HR in ensuring a safe working environment,
 - advising the Group OH&S department in improving overall safety policy and proposing local and global measures to reduce these risks;
- the **senior site management** is responsible for assessing occupational risks, implementing security protocols, training and educating employees on security practices, and monitoring and periodically auditing compliance with security policies. In addition, they manage incidents by analyzing their causes and implementing corrective actions, while coordinating with various departments and external service providers to ensure an integrated approach to safety and security. The senior site management is accountable to have a pool of employees successfully trained to first aid according to legal regulations and or the capacity of the site;
- **local HR** plays an essential role in OH&S by assessing risks, training, enforcing safety policies, monitoring incidents, supporting collaborators and working with employees' representatives to maintain and improve the working environment. Local HR provides support for employees' mental and physical health, works with local occupational health services (internally or externally) and facilitates access to necessary resources. Local HR works closely with occupational health SPOCs, most of

whom are part of the HR organisation itself. This ensures that information from the Group is disseminated to local authorities and that local information is fed back into occupational health activities, covering both qualitative and quantitative data.

Therefore, health & safety is managed both locally, at country level, to ensure maximum compliance with legislation, norms and standards requirements, and at geographical level, to ensure alignment with strategic approaches, while being overseen by policies, guidelines and the health and safety department to guarantee unity and a common Group approach. Depending on local legislation, formal joint management-worker health and safety committees operate at country level and formal local agreements with trade unions typically cover health and safety topics.

5.3.1.5.2 Processes [ESRS S1-2, S1-3]

Atos Group sets regular risk assessments to identify potential hazards in the workplace. To ensure compliance with safety standards, safety audits are conducted. The Group performs health and safety risk analysis to identify, evaluate and categorize risks, define their impact and implications, and establish preventive measures. This analysis includes a mapping of the employees concerned. The objective is to define global and local support, prevention and communication measures.

If an incident occurs at any Atos Group's site involving a person, a building or data, a ticket is immediately created, and a crisis team is set up. The incident is managed either locally or at Group level, depending on the gravity of the incident.

Currently, different local processes manage occupational health incidents, depending on local legislation. Atos Group's long-term goal is to harmonize these processes for all incident types to ensure consistent and effective management across all Group's sites.

5.3.1.5.3 Actions [ESRS S1-4]

At Atos Group, the process for identifying necessary and appropriate actions regarding the health and safety of its workforce is thorough and systematic. The process begins with a risk assessment, during which potential and current health and safety risks are identified across the Group, considering for instance employee and manager's feedback, information from local Occupational Health SPOCs and site managers, alerts through the Group Alert System, and issues raised during consultations within the framework of social dialogue. By quantifying and prioritizing the risks identified in a collaborative discussion, the Group concentrates on the key areas, develops and implements tailored action plans.

¹) A network of Country Safety and Security Officers (CSSO) ensures the deployment of actions plans at country level working closely with Site Security Advisors (SSA) in charge of applying policies at site level. In case of nonconformity, SSA must report to CSSO to put measures in place and support site managers on continuous improvement plans under the umbrella of Group Health and Safety Director.

Identification of themes relevant to Atos Group's activities and employees

Atos Group promotes health & safety awareness, in particular through its dedicated awareness hub, offering free access to resources and e-learning modules on topics such as ergonomics, first aid, and remote working. These tools are designed to help employees stay informed and adopt safe practices wherever they work. The Group actively communicates these initiatives across the organization to ensure everyone knows how to access and benefit from them. During April 2025, Atos Group ran a comprehensive campaign to engage employees in health & safety topics. The initiative included: dedicated Viva Engage posts & SharePoint page, webinars with knowledge sharing, e-learning promotion and newsletter & internal posts.

Training and awareness

In 2025, all employees received the opportunity to follow health and safety training. E-learning modules are required for all employees worldwide, including Atos Group Cybersecurity & Safety Awareness and Environmental Program & EMS. The completion rate of these trainings is closely monitored and is a key performance indicator (KPI).

The focus on mental health and well-being has continued in 2025 with numerous awareness campaigns to promote a culture of well-being and safety within the Group. These included mental health webinars, health and safety awareness hub in an open to all SharePoint with articles and e-learning resources virtual mindfulness sessions and the "health & safety month" in April. These events focused on promoting guidelines to reinforce a harmonized 10-step health and safety strategy across the Group and to ensure a systematic psychological health approach into the work environment.

On-site physical security management and facilities

As part of the Genesis strategic and transformation plan, certain physical sites are set to close or relocate to another site within the country. In order to support employees and stakeholders during this transition, a site closure policy and checklist have been published and communicated to the target audiences, enabling the process to proceed safely.

In addition, standard monitoring is carried out at local level by CSSOs (Country Safety and Physical Security Officers) and SSAs (Site Safety Advisors) through regular checks on compliance with policies and guidelines related in any way to the physical security of assets.

Assistance tools

Since 2017, the Atos Group security emergency response tool (SERT) has been helping to protect employees globally. Atos Group has created its own emergency security response tool that can be deployed by local

management in regions where natural disasters or major incidents may threaten the safety of Atos Group's employees. In the event of a natural disaster, terrorist attack or other emergency, employees identified within a geographical danger radius – based on information provided in the human resources information system (HRIS) on a voluntary basis – receive an e-mail and SMS from this tool.

This online tool is available to all employees 24/7, allowing them to report their own status, the status of their colleagues and request assistance if needed. In 2025, SERT was successfully activated in the USA, Thailand, India and in Scotland. Mexico raised a SERT alert as part of the Mexico national exercise drill 2025.

Atos Group allocates human resources to support health & safety initiatives, including HR professionals at global and local level. A network of HR safety SPOCs ensures the deployment of actions plans at country level and monitors the success of the actions plans set.

Atos Group is unable to report specific financial resources allocated to health & safety action plans because CapEx and OpEx are not yet tracked and reported at Group level by action plan.

5.3.1.5.4 Targets [ESRS S1-5]

Atos Group has not set measurable targets as per the ESRS 2 MDR-T, but aims at reducing work-related accidents and illnesses and uses a series of indicators, as presented in the following section, to monitor its performance to promote health, safety, and wellbeing at work. In addition, the Group monitors the effectiveness of its health & safety initiatives through social dialogue, where employee representatives regularly discuss health & safety topics with the HR Organization. Atos Group aims to establish global health & safety policies while building a strong network of dedicated SPOCs for safety, physical security, and health of employees. This approach ensures consistent standards and expert support across all regions and activities.

In addition, the Group has established a maturity model for each country in order to provide a clear analysis of the strengths and areas for improvement in each country and/or geographical area. Atos Group health and safety maturity model is built on four main pillars: minimum security baseline, health and safety, physical security, and operational resiliency. Indicators include the presence of HR safety and occupational health SPOCs, first aid training, psychological support availability, and traveller coverage through ISOS (International SOS). Atos Group's external partner for travellers' duty of care. Physical security measures such as site security manuals, checklists, and designated safety officers are also critical, alongside operational resiliency actions like evacuation drills and continuity plans. These indicators collectively measure how well sites and geographies comply with global standards and ensure employee and traveller safety.

Besides that, the Group tracks specific metrics, such as the number of fatalities in own workforce as result of work-related injuries and work-related illness, the number of recordable staff members seriously injured¹ in own

workforce as result of work-related accidents and work-related illness, the number of sites certified with a recognized health and safety management system (ISO 45001:2023).

5.3.1.5.5 Metrics [ESRS S1-14]

Atos Group monitors following metrics to evaluate the effectiveness of its health and safety measures:

	2025	2024	2023
Number of sites certified with a recognized health and safety management system (ISO 45001:2023)	30	41	40
Number of fatalities in own workforce as result of work-related injuries and work-related illness	0	1	1
Number of recordable staff members seriously injured in own workforce as result of work-related accidents and work-related illness	29	n.a	n.a
Rate of recordable staff members seriously injured in own workforce as result of work-related accidents and work-related illness	0.24	n.a	n.a
Number of recordable work-related accidents for own workforce	55	n.a	n.a
Rate of recordable work-related accidents for own workforce	0.70	n.a	n.a

In 2025, in order to enhance the integrity of its reporting across all countries, Atos Group decided to introduce two entity specific metrics: the number and the rate of recordable staff members seriously injured in own workforce as result of work-related accidents and work-related illness. Seriously injured staff members are defined as those with more than three working consecutive days of sick leave, whether hospitalized or not. This applies from the fourth day of absence onward. The collected data are based on local legislation regarding the definition of work-related accidents and work-related illness in each respective jurisdiction.

The Group reports the number of recordable work-related accidents indicator (inclusive of all incidents regardless of whether they resulted in lost time), as defined in the CSRD regulation, over a more limited scope, namely a sample of

8 countries (France, USA, India, Romania, Poland, UK, Netherlands, and Spain) representing a total of 42,407 employees and a coverage of 67.3% of Atos Group's own workforce. These data cover a 12-month timeframe for 3 of them (France, US, India) and on a 10-month time frame for 5 others (Romania, Poland, UK, Netherlands, and Spain). This limited coverage is a first step and will be an area for future enhancement with regards to the health & safety reporting. The Group aims at reducing the work-related incidents, accidents and illness thanks to specific action plans implemented in geographies.

"Other workers" are not considered in the number of fatalities reported for 2025, as the data "number of fatalities of "other workers" working on Atos Group sites is not yet available for disclosure.

5.3.1.6 Well-being and work-life balance [ESRS S1-15]

In the area of well-being and work-life balance, the double materiality analysis revealed one positive impact and one negative impact.

ID	Description	I+	I-	R	O*	Value chain
Working conditions						
7	Flexible ways of working potentially increasing employees' work-life balance, flexibility and empowerment.	X				Own operations
8	Working environment potentially negatively affecting health and well-being of employees.		X			Own operations

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

1) Seriously injured staff members are defined as those with more than three working consecutive days of sick leave, whether hospitalized or not. This applies from the fourth day of absence onward. The collected data are based on local legislation regarding the definition of work-related accidents and work related illness in each respective jurisdiction.

Atos Group recognizes that wellbeing initiatives, work-life balance, and flexible working arrangements are essential for establishing a supportive and productive work environment. While a demanding work setting can expose employees to psychosocial risks, an overly process-driven culture may limit empowerment. The Group aims to address these issues by offering flexibility and fostering a healthy, productive environment. This approach seeks to improve employees' satisfaction and support long-term employee retention.

5.3.1.6.1 Policies [ESRS S1-1]

One of the Group's corporate values set in its **code of ethics** is well-being at work meaning that Atos Group believes in creating a positive and healthy work environment. Atos Group's employee lifecycle processes are designed to promote inclusion and prevent all discrimination of any kind as defined by EU regulations and by national laws in the countries where the Group operates.

As a participant of the United Nations Global compact, Atos Group commits and supports within its sphere of influence the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the Universal Declaration of Human Rights. This includes the principles of non discrimination, of integrity and of security of any person. Protecting the Group's employees against all types of harassment, including sexual harassment, and/or bullying is part of this commitment and is fundamental to its core values. In addition, Atos Group is committed to actively promote those core values in the relationships with third parties, such as contractors, service providers, suppliers or customers.

The Group does not accept any kind of harassment and/or bullying in the workplace and is committed to maintaining a work environment where everyone is treated with dignity and respect. Everyone at Atos Group carries responsibility for ensuring that no member of the team suffers as a result of undignified, embarrassing or unwanted behavior which would have a damaging effect on the individual and would be detrimental to the performance of the team and to the professional image of the organization as a whole.

Allegations of any kind of harassment and/or bullying will be thoroughly and promptly investigated whilst maintaining confidentiality insofar as it is possible. Where allegations are substantiated, they will be treated as misconduct and appropriate disciplinary action will be taken against any employee found responsible.

The Group's wide dignity at work and prevention of sexual harassment Policy supports Atos Group's comprehensive approach to supporting mental, physical, and social wellbeing of its employees. The purpose of the policy is to provide guidance to Atos Group HR teams, employees and managers in handling matters related to dignity at work and harassment, by describing a standard procedure in Atos Group countries to be adapted according to local laws/local procedures if any, and to provide guidance to Group's employees so that they are aware of the support available for themselves or their colleagues.

Atos Group also recognizes that in a large organization there could be possibilities of perceived or actual harassment, which needs to be prevented.

The policy protects employees' interests and ensures their dignity at work. It also:

- upholds employee's right to protection against harassment;
- actively promotes a working environment that will raise awareness and deter acts of harassment of any employee;
- ensures the implementation of the policy by undertaking all necessary and reasonable steps including conducting training, investigation and appropriate action based on findings on allegations of sexual harassment, subject to local regulations.

The policy clearly defines roles and responsibilities:

Atos Group management is accountable to:

- ensure a safe environment free from all kinds of harassment and/or bullying for every employee of Atos Group;
- promote and build awareness of this policy for the prevention and prohibition of any kind of harassment and/or bullying;
- encourage and support those employees who detect any type of harassment and/or bullying and make reports in good faith;
- run lessons learnt activities to check if policy and procedures are appropriate;
- take corrective actions and/or disciplinary sanctions and/or legal actions.

Atos Group and geo/country HR departments are accountable to:

- maintain a proactive program to educate all employees about the definition of harassment and/or bullying and procedures for redress;
- undertake workshops or training programs at regular intervals for sensitizing the employees;
- prominently display notices in various places spreading awareness about the issue of "harassment & bullying at the workplace" and giving information for the redress mechanism that has been put in place and encouraging employees to file their grievances;
- protect the complainant against any retaliation made by any employee and will be able to take any concrete actions.

Geo/Country HR departments are accountable for:

- ensuring local legal regulations are considered appropriately when implementing the global policy and running information/training campaigns.

The Group corporate HR officer is responsible for implementing the dignity at work and prevention of sexual harassment policy. This policy has been set by considering the interests of all employees, its content is reviewed periodically by Group compliance, along with the HR leadership team.

This policy is made available to all Group's employees via the Atos Group Global SharePoint and referenced frequently in other forums such as newsletters, and training/onboarding sessions. Furthermore, managers receive additional training regarding the policy. Global anti-harassment awareness training is available also on MyLearning, for managers and all employees.

5.3.1.6.2 Processes [ESRS S1-2, S1-3]

An internal Group-wide employee satisfaction survey was conducted in summer 2025 following almost three years of extensive organizational change. This captured employee feedback, allowing management to identify areas of concern. Topics such as engagement, employee advocacy, leadership and inclusion were part of the question set. Over 12,000 employees responded. A further survey is planned to launch by the end of Q1 2026.

5.3.1.6.3 Actions [ESRS S1-4]

In line with Atos Group's corporate values stated in its code of ethics and the comprehensive approach to mental, physical, and social wellbeing of its employees as detailed in the Group dignity at work and prevention of sexual harassment policy, Atos Group has implemented the following actions to promote employees' well-being and work-life balance. These actions are aimed to mitigate the potential negative impacts identified:

- **Collective bargaining agreements:** collective bargaining helps to establish a fair and mutually beneficial relationship between Atos Group and its employees by offering job security and workplace protection. In alignment with local legislation, these agreements cover health and safety, social protection, working time including overtime, wages, training opportunities, notice periods, paid time off, vacation allowances, as well as support for parental leave and caregiving responsibilities.
- **Flexible working time arrangements:** they include remote and hybrid setups. Support for remote work includes webinars on safety and ergonomics, disconnection initiatives, and virtual welcome days for new employees. Flexible working hours, working from home arrangements, and part-time working options are available in most entities.
- **Supportive environment after maternity leave:** the Group offers childcare facilities or contributions for employees, and breastfeeding/lactation facilities or benefits in most of its entities.
- **Comprehensive family leave benefits:** the Group offers paid parental leave for the primary caregiver beyond the legal minimum in most of its entities, and paid family or care leave beyond parental leave in many countries.

- **Health & wellbeing promotion:** learning offerings on managing health, mental health, and stress accessible to employees, support through employees' assistance programs and occupational health services.

- **Collaboration platforms and strong communities:** enabling empowerment and exchange of ideas and best practices and so ensure that employees stay connected with their teams. A partnership with YuMuuv in Q4 2025 for the latest iteration of GAGE (The great Atos Group exercise-athon) saw employees worldwide doing all forms of exercise to score points for their teams by participating in an inclusive exercise challenge.

As an example of **mental wellbeing & stress management in UK&I:** Mental Health First Aiders trainings that provide support and assistance to staff and managers; Individual Stress Risk Assessment, Employee Assistance Program (EAP) when stress is identified or the Stronger Minds helpline available through AXA Private Medical for eligible employees.

To ensure that the actions proposed are appropriate for enhancing wellbeing at work and work-life balance, the leadership and HR teams collaborate with occupational health, compensation and benefits specialists, and workers representatives. They gather feedback through employee Pulse surveys and focus groups, encourage feedback loop from employees.

Atos Group has designated teams that collaborate on various wellbeing at work and work-life balance areas to implement the initiatives mentioned above. These teams, consisting of HR teams, communication professionals, Employee Resource Groups (ERGs) and communities, maintain communication with the workforce and their representatives through information sharing, consultation, and active participation at global and local level.

Atos Group is unable to report specific financial resources allocated to these action plans because CapEx and OpEx are not yet tracked and reported at Group level by action plan.

5.3.1.6.4 Targets [ESRS S1-5]

The Group acknowledges the importance of fostering a culture that supports employee autonomy and accountability, empowering individuals to drive positive change. However, due to extensive organizational change, the Group is yet to establish measurable targets in employee satisfaction improvement as employee surveying only restarted in the summer of 2025 after a period of almost three years, due to extensive organizational change.

Given the recognition that flexible working arrangements, such as remote work and flexible hours, can improve work-life balance, the Group will monitor the initiatives aimed at promoting employee well-being. Atos Group has not set measurable targets but will use the absenteeism rate at Group Level in addition to regular company-wide pulse surveys to evaluate the effectiveness of these actions.

5.3.1.6.5 Metrics [ESRS S1-15]

In accordance with the phase-in provisions of CSRD, Atos Group does not report on the metrics related to the percentage of employees entitled to take family-related leave. However, all Atos Group employees covered by collective bargaining agreements are entitled to such leave.

In 2025, 43% of the Group's employees were covered by collective bargaining agreements.¹

Furthermore, tracking absentee rate enables Atos Group to assess the effectiveness of its wellbeing and work-life balance initiatives.

In 2025, the Group's absentee rate was 2.23%².

For more information about Well-being and Work-life Balance Performance Indicators, please refer to the list of indicators in section 5.6.

5.3.1.7 Employees skills and development [ESRS S1-13]

In the area of employees' skills and development, the double materiality analysis revealed the IRO below, covering a positive impact and a risk.

ID	Description	I+	I-	R	O*	Value chain
Skills and development						
9	Atos Group has a positive impact on its employees by providing skills and development opportunities, while mitigating and preventing risks of reputational damage, loss of key talents, and increased costs due to high employee turnover.	X		X		Own operations

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

5.3.1.7.1 Policies [ESRS S1-1]

Acquiring new skills is a crucial aspect of professional development. By offering a wide range of training programs designed to enhance its employees' expertise and ensure they stay updated with the latest industry trends, the Group can have a positive impact on its own workforce. The continuous skills and development support provided can be reflected in higher employee satisfaction. Additionally, Atos Group recognizes the risk that inadequate skills development programs may lead to employee dissatisfaction and resignation, leading to higher costs and loss of reputation in the job market.

The sustainable and long-term employability of staff is the cornerstone of **Atos people development policy**, which was approved by the chief human resources officer and last reviewed in August 2025.

Key objectives of the people development policy are to enhance Atos Group employees' industry expertise, focusing on their keen insight into technology and encouraging their passion for innovation, all of which aligned with customer-centric deliverables. It sets the principles and commitments made to foster skills development and personal growth within the organization, addressing both individual and business learning needs through:

- people development plans, which include a comprehensive framework comprising of clearly defined

objectives, detailed content, specific target audiences, precise timing, appropriate methods, and allocated budgets;

- the learning offer, which represents the entire catalogue of learning activities that Atos Group provides to its employees under this policy;
- the individual development plan (IDP) or development objectives, which is a collaborative agreement between the employee and their manager. This personalized plan is part of the annual performance management and career planning process, supported by the MyCareer tool;
- Atos Group corporate university portfolio to meet current and future business needs: As a strategic partner, Atos Group corporate university offers academies in sales, project management, and Human Resources, providing professionalization programs for targeted communities and delivers organizational development and cultural change programs, supporting large transformation projects and enhancing employees' proficiency in quality, security, risk, and compliance.

The people development policy applies to all Atos Group employees and managers across all geographies who are responsible for identifying and sponsoring individual and business people development needs, as well as approving training requests. The policy is accessible to all via Atos Group sharepoint.

1) The collective bargaining agreements exclude Algeria, Egypt, Estonia, Israel, Italy, Ivory Coast, Japan, Kingdom of Saudi Arabia, Lebanon, Madagascar, Malaysia, Mali, Morocco, Norway, Qatar, Senegal, Singapore, Slovakia, South Africa, Sweden, Taiwan, Togo and United Arab Emirates.

2) The absenteeism rate is calculated based on following methodology: (Short term sicknesses Hours + Long terms sicknesses Hours)/ Workable Hours. This metric excludes following entities and countries: Estonia, Finland Atos IT Sol and Serv Oy, Motiv and Profit4SF Netherlands, Norway, Cosmian France, Austria, DataSantics Czech Republic, Corporate Germany, Eviden Germany, Bull and SEC Consult Germany, Israel, Eviden EOOD Bulgaria, Greece, Eviden International Corporate France, Atos Int Global Func B.V. Corporate Netherlands, Corporate Switzerland, Chile, Atos Tech(BJ)Co.Ltd China, Eviden Hungary, Atos Technologies Japan, Lebanon, Peru, Ipsotek Qatar, Ipsotek Singapore, Atos AG Switzerland, Atos Customer Services Turkey, Ipsotek United Arab Emirates, Ipsotek UK, Maven Wave and Cloudearch Canada, Group Atos Québec Canada, Atos Technologies Canada, Syntel Canada, Guatemala, Z Data and Maven Wave USA, Eagle Greek and Cloudearch USA.

Moreover, the policy underscores Atos Group's commitment to ensuring that its learning content is accessible to employees who may require assistive technology or additional support to complete training offerings.

This policy has been set by considering the interests of employees, customers, managers, and leaders and its content is reviewed annually by the head of people development (PD) along with the PD leadership team.

5.3.1.7.2 Processes [ESRS S1-2, S1-3]

Atos Group identifies the necessary actions to mitigate the risk of an inadequate skills development program through a comprehensive evolution of its training processes:

- the business process reengineering (BPR) in training at Atos Group has evolved from traditional classroom-based approaches to multi-channel learning environments. This digital transformation has enabled several advancements, including personalized learning paths, real-time performance tracking, data-driven decision-making in skill development, enhanced compliance monitoring, and the capability for remote and hybrid learning. Each year, managers who are responsible for identifying and sponsoring both individual and business people development needs are engaged in an annual review process to make a business learning needs analysis and prepare development plans;
- additionally, the progress of all key learning programs for next generation leaders, as well as programs for all advanced enterprise skills, is monitored at top management level in a monthly review by Atos Group executive committee;
- Atos Group regularly reviews and updates its training offerings to meet the evolving needs of clients. This involves staying abreast of industry trends, technological advancements, and regulatory changes that may impact clients' operations. By actively seeking and incorporating clients' feedback, Atos Group ensures that its training offerings are customized for each client's specific challenges and goals;
- to ensure that the skills development program is robust and aligned with the Group's risk management objectives, the global mandatory programs at Atos Group incorporate specific modules on financial risk assessment, compliance procedures, internal control mechanisms, regulatory reporting, and risk mitigation strategies.

5.3.1.7.3 Actions [ESRS S1-4]

To support the implementation of the Atos people development policy, Atos Group focuses on the following key actions. These actions enable to manage the risk associated with limited skill development options and to promote positive impact on employee satisfaction by enabling them to acquire new skills and enhance their expertise:

Career development

In 2025, the primary objective of career development was to provide each employee with career advisory support and unique opportunities to learn and grow within their career paths. Building upon Atos Group career management holistic approach- "shape your career – lead, thrive, succeed" – the focus was to enhance employees' usage of the career management services and creating individual development paths. This was achieved through consistent communication via webinars, newsletters, and access to centralized information on SharePoint or other platforms such as viva engage space.

Performance management

Performance management is an essential function to achieve a high-performing environment and is the first step to support employee development, including skills acquisition and career development. At Atos Group, managers nurture regular connections with their employees, ensuring timely and fair feedback to support development goals and ensure Atos Group employees are assessed in a fair and transparent manner. For that purpose, Atos Group has deployed a standardized performance management process for all employees, across all countries. The process is based on a framework clearly defined in its policy and supported using a dedicated tool. Atos Group performance management cycle is semester-based and is structured around systematic and consistent reviews, with objectives setting and individual development planning, feedback discussions with development actions and formal evaluations.

The performance management process not only secures a solid basis for further development of Atos Group employees; it also helps with the alignment of people objectives across the organization, increases clarity and transparency in workforce capabilities, and helps to identify potential gaps. Those gaps are then intended to be filled primarily with internal candidates, to further enhance the development opportunities for Atos Group employees. In 2025, 91.3% of all resource requests were filled in internally.

At Atos Group, all employees can benefit from an individual development plan (IDP), which is a performance enhancement and career planning tool, integrated within the performance management process. This is a voluntary measure that is highly encouraged by the Group and helps employees to identify an actionable development plan in line with their career aspirations and Atos Group's business needs. To that end, employees can select the skills they need to develop for their current or future role based on future customer needs, market trends, Atos Group strategy and expected growth areas in the midterm future. In 2025, 59% of Atos Group employees created their individual development plan.

Atos Group expert communities

Beyond Atos Group's key role in ensuring its employees develop new skills in their professional lives, the Group is leveraging experience and knowledge sharing, to facilitate an international collective expertise. In 2025, Atos Group launched the future makers research community (FMRC), a single global engine for applied industry and technology innovation, which is described in section 2.4.1.1.

Leadership and talent development

Atos Group has developed a fully integrated, end-to-end leadership development portfolio that not only meets today's needs but actively shapes the leaders of tomorrow. The global leadership development function operates with a unified leadership competency framework, supported by a 360-degree feedback tool and a series of core learning journeys mapped to five key audiences: all employees, aspiring managers, first-time managers, mid-to-senior managers, and executives. The deployment of an in-house leadership development academy significantly reduced the Group's costs for external services and allowed better contextualization and flexibility of its solutions. The 2025 Atos Group leadership development academy includes:

- **super skills program:** a collection of 12 skill areas, addressed in 12 blended journeys, which are the foundation of personal growth, career advancement, and organizational success;
- **focused leadership programs:** programs like the future leaders program, rising leaders program and accelerating transformational leadership and strategic excellence (ATLAS) shape first time managers, mid and senior leadership population with the knowledge, skills and behaviors on their leadership journeys;
- **technology and AI programs:** Atos Group technology officers curriculum (ATOC) and the Strategic AI Leadership (SAIL) program are parallel 18-week learning journeys – each comprising three modules – designed to build leadership for digital and AI-driven transformation;
- **other leadership solutions:** Atos Group offers specialized programs for tech professionals, key talent and teams complemented by coaching, mentoring, and team building programs.

All the above programs were attended by 6,330 employees during the year 2025.

Career focus on key people¹

In 2025, the Group continued the deployment of specific programs dedicated to the development of its key people. Atos Group career management explored how to expand their network and visibility, considered their personal brand and aspirations, developed a common career plan, and offered dedicated 1:1 career coaching sessions. The focus in 2025 was on individual career support, internal mobility and development in line with the ongoing Genesis transformation project within the company. More than 100 individual career conversations took place with Atos Group key people in 2025. Additionally, all the KPIs and risks were constantly monitored and addressed where necessary through dedicated conversations with HR and business leaders.

Dedicated leadership development programs for Atos Group senior managers

Due to high demand and considering the Group transformation process, Atos Group has once again offered the leading in the digital age (LIDA) program to support Atos Group senior managers in driving the Group's strategic ambition, inspiring and motivating high-performance teams, and leading by example through change. With the 13th and 14th cohorts currently in progress, Atos Group has onboarded approximately 1,800 graduates since 2018.

Certified learning programs

A vast number of certified learning paths are made available to all employees and are designed for the needs of the various target groups within the Group: industry experts, technologists, project and delivery managers, as well as leadership and support functions. These learning programs are often offered online and/or virtually, through Atos Group internal academies, external academic institutions like Harvard for LIDA, HEC for GOLD for business leaders or through Atos Group global education technical alliances with technology companies. In alignment to the "be digital" program, to generate a detailed and professional understanding of their role and the respective requirements of their job in the digital age, employees have access to various Atos Group corporate university academy programs. These academies offer different learning programs and curricula as well as certifications. This is often done in partnership with leading universities and business schools.

Empowering employees for AI age

Atos Group identified a growing need for AI, digital competencies across the Group in all geographies and all business functions in 2024 and deployed programs to accelerate the adoption of new technologies, provide a competitive advantage, and drive innovation. These programs comprised digital fluency program on Gen AI, Copilot fundamentals and Gen AI literacy related programs spread over different levels. More details can be found in section 2.4.1.1.

The purpose was to improve employee awareness, efficiency and satisfaction by using cutting-edge technologies. This also improves operational efficiency through better Gen AI and Copilot utilization, enhances cross-departmental collaboration, reduces technical support costs and enhances productivity and employees' capabilities.

Atos Group's people development (PD) team oversees the design, delivery and execution of employee learning and development programmes. PD comprises the technology training, leadership academy, career management, communications and learning service manager teams, which coordinate rollout and communications across local and global locations, engage with employees and their representatives through information-sharing and consultation, and monitor implementation and completion.

1) Key people are the employees identified as being key to the organization. Atos Group defines two tracks: (i) Expert track with future makers research community members and (ii) Leadership track: top talents and talent programs alumni and key contributors.

Atos Group is unable to report specific financial resources allocated to these action plans because CapEx and OpEx are not yet tracked and reported at Group level by action plan.

5.3.1.7.4 Targets [ESRS S1-5]

Atos Group is committed to implementing training and career and talent development programs to equip employees with essential skills and knowledge.

Atos Group achieved its 2025 target of 65,000 certifications, including 55,000 digital certifications across the Group. By the end of 2026, Atos Group aims to achieve 80,000 certifications, including 70,000 digital certifications across the Group. The target was set using a baseline value from December 31, 2024, when the number of digital certifications reached 94,115, and the total

number of certifications amounted to 105,746, based on a workforce of 77,932 employees. Since the employee base has significantly decreased since 2023, the target for 2025 was numerically lower than previous years.

This target was set by involving HR leadership, people development leadership, senior management, and key department heads to align with organizational goals and the material issues identified. To ensure accountability, the leadership and people development team support performance tracking, use employee feedback, post-training surveys that help to refine the targets set in response to evolving organizational needs and challenges. Employees and their representatives are informed and also contribute through consultations with the employee communities and employee resource groups (ERGs) and focus group discussions.

5.3.1.7.5 Metrics [ESRS S1-13]

Atos Group defined following indicators to track the effectiveness of its training and skills development programs to upgrade employees' skills and facilitate continued employability:

Percentage of employees that participated in regular performance and career development reviews

	2025	2024	2023
% of Male	90.5	90.7	87
% of Female	89.6	89.3	85
TOTAL	90.3	90.3	86

Individual development plans are highly encouraged by the Group as a voluntary measure to identify actionable development in alignment with both employees' career aspirations and the Group's business needs. Atos Group monitors the percentage of employees participating in this program to ensure its effectiveness:

Percentage of employees with an individual development plan

	2025	2024	2023
% of Male	60.32	66.25	61.62
% of Female	55.30	63.36	61.60
TOTAL	58.62	65.12	61.62

Additionally, the average number of formal training hours per employee allow the monitoring of Atos Group's investment in its employees' professional growth and development:

Average number of formal training hours per employee and by gender

	2025	2024	2023
Male	17.60	16.72	19.22
Female	18.27	15.74	23.15
TOTAL	17.78	16.39	20.36

The average number of training hours above is calculated based only on the formal training hours that employees have completed through the learning management system (LMS). All formal learning includes proof of attendance upon completion.

However, employees also engage in other forms of training (like learning through experience, on-the-job activities, coaching, collaboration in communities, etc), which are not tracked in the LMS. Instead, these types of learning are recorded in the time management system. This approach helps the Group capture a more comprehensive view of both formal learning hours and informal learning hours.

●● Programs for upgrading employee skills

	2025	2024	2023
Number of digital certifications registered		529,516	435,601
Number of digital certifications obtained per year	67,982	94,115	72,888
Total number of certifications registered		668,398	562,652
Number of certifications obtained per year	76,168	105,746	86,009

For more information about skills and development performance indicators, please refer to Chapter 5.6.

5.3.1.8 Diversity and inclusion [ESRS S1-9]

In the area of employees' diversity and inclusion, the double materiality analysis revealed one risk.

ID	Description	I+	I-	R	O*	Value chain
Diversity and inclusion						
10	Creating and actively promoting a diverse and inclusive workforce, and an accessible working environment as a strategic measure to mitigate the risk of not being compliant with local diversity, inclusion and accessibility regulations leading to exclusion from bid offers, loss of business and financial penalties			X		Own operations

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

As an inclusive, diverse, and ethical employer, Atos Group strives to create a safe, equitable, and open work environment where differences are respected, and individuality is embraced. Its leaders and managers foster a culture of care, understanding, and respect, ensuring that all colleagues feel valued and empowered to reach their full potential. Atos Group recognizes the importance of diversity and inclusion initiatives and offers guidance and support to empower employees from all backgrounds to explore and pursue tech-related studies. Atos Group is committed to fostering an inclusive culture where everyone feels valued and can contribute to and benefit from the rapidly evolving tech sector. Atos Group's global workforce of 63,012 employees across 63 countries representing 128 nationalities truly demonstrates its strength of true diversity of background, experience, race and culture. In addition, as of January 31, 2026, the board of directors of Atos SE was composed of 50% women directors (4 out of 8)¹. The company therefore complies with the legal minimum thresholds set forth in the French Commercial Code². Atos Group management community (previously Atos executive group), which is an Atos Group senior management network, including management position holders and talents, in charge of implementing the Group strategies and delivering its operational performance, is continuously monitored and reviewed. It contained 200 top managers and leaders as of

December 31, 2025. Criteria for selection is based on performance, entrepreneurship, innovation and fellowship, and membership is reviewed on an annual basis. In 2025, 29% of Atos Group management community are women, vs. 23.35% in 2024 and only c. 13% in 2019.

5.3.1.8.1 Policies [ESRS S1-1]

Atos Group's zero-tolerance policy for discrimination, outlined in the Atos code of ethics is foundational, but the Group's commitment to inclusion goes beyond compliance. The Group offers various programs and initiatives to support individuals in being their authentic selves and achieving their full potential. The company embraces diversity in all its forms, recognizing that each person's unique qualities contribute to the success of high-performing teams. An Atos Group diversity, equity and inclusion (DE&I) policy is now in place. The Group considered feedback from its employees, including extensive data from the Great Place to Work employee survey conducted in Q4 2022 and a more recent internal employee engagement survey in summer 2025. The purpose of the Group DE&I policy is to establish a consistent framework that guides Atos Group's approach to fostering diversity, equity, and inclusion throughout the organization. It serves as a roadmap for building a workplace where all employees can thrive and where

1) In accordance with the law, the director representing employees is not taken into account in determining the parity ratio on the board of directors. Furthermore, the censor is not taken into account when calculating the parity ratio.

2) Where the board has no more than 8 members, the difference between the number of men and women may not exceed 2 (art. L. 22-10-3 and L. 225-18-1, para. 1 of the French Commercial Code).

differences are viewed as strengths that drive innovation and growth.

- **diversity** means recognizing and valuing individual differences, including but not limited to race, gender, age, disability, sexual orientation, religion, and background. It's about building a workforce that reflects the diversity of the customers and communities the company serves.
- **equity** ensures fair treatment, opportunities, and outcomes for all individuals. This involves identifying and removing barriers that may prevent certain groups from accessing the same opportunities and implementing policies and practices that promote fairness.
- **inclusion** at Atos Group is about creating an environment where all individuals, especially those from underrepresented groups, feel respected, valued, and able to fully participate. The Group ensures that every voice is heard and that all employees can contribute meaningfully to the organization's success.

All personnel have a duty to act in accordance with this policy and to always treat colleagues with dignity, avoiding discrimination, harassment, or victimization of other staff members, regardless of role or grade. In some situations, the Group may be at risk of being held accountable for the actions of individual staff members and therefore will not tolerate any discriminatory practices or behavior. The DE&I policy is strongly linked with the Atos Group dignity at work policy. The introduction of the Atos Group DE&I policy, a key achievement for 2025, will be integrated across Atos Group, influencing its policies and procedures, including but not limited to: Conditions of service; Benefits, facilities and equal pay; Recruitment, including advertising, application, interviewing and selection; Training and development; Promotions and succession planning. Additionally, since 2019, Atos Group has a comprehensive **accessibility and digital inclusion (A&DI) policy**, that outlines the Group's enduring commitment to disability non-discrimination, accessibility and digital inclusion as fundamental components of its Corporate Social Responsibility strategy and environmental, social, and governance (ESG) reporting. This A&DI policy is designed to ensure Atos Group's entities meet their obligations under accessibility and digital inclusion regulations as well as non-discrimination regulations and applies to all products, services, technologies, and environments influenced by the Group.

This policy establishes a unified, enforceable managed framework for accessibility and digital inclusion across all Atos Group entities and geographies. It affirms the Group's commitment to providing accessibility conformant and inclusive environments (physical, digital and cultural), via accessibility and digital inclusion standards, acceptance criteria and best practices and is aimed to benefit all individuals interacting with Atos Group's services, technologies, and employees' workplaces; especially in this reporting scope for promoting the equal participation and

inclusion of employees and sub-contractors with disabilities in the Group's entities.

Atos Group global accessibility and digital inclusion policy, reinforced in 2025, sets objectives that directly mitigate risks of non-compliance with diversity, inclusion, and accessibility regulations, avoiding exclusion from bids, business loss, and financial penalties:

- **consistent implementation:** apply accessibility and digital inclusion principles across all organizational levels, including leadership, management, workforce, and contractors;
- **policy integration:** integrate A&DI requirements into all relevant internal policies and processes, published by quality, human resources, internal IT, sales, procurement, alliances, portfolio, delivery, risk, marketing and communications;
- **leverage unified standards:** define A&DI standards for all Atos Group products or services;
- **regulatory compliance:** ensure adherence to applicable local and international legal and regulatory frameworks including but not limited to UN Convention on the rights of persons with disabilities, European Accessibility Act and/ or any other applicable legislation within Atos Group jurisdictions on digital inclusion, non-discrimination, procurement, labor, human rights and data privacy;
- **governance and controls:** implement unified governance, internal controls, and continuous monitoring through the accessibility quality management system;
- **supply chain assurance:** enforce accessibility clauses and audits for suppliers to maintain compliance across the value chain.

Both policies mentioned above (DE&I and A&DI) – as per their legal alignments – apply to all Atos Group's employees, whether permanent, temporary, casual, part-time or on fixed-term contracts and to job applicants who work in the Group (collectively "personnel"). They are made available to all employees through the Group published storage documents library on AIMS Intranet site, and communicated to all employees via email, newsletters, and DE&I events.

These policies are designed to meet the needs of all countries, although regional and local variations may arise. These policies are governed by the global/Group HR framework and reflect the Group's commitment to consistent standards across all regions. While the core principles outlined in the policies apply globally, local adaptations may be made to comply with country-specific legal or regulatory obligations, subject to approval by the global/Group HR functions required. Non-compliance with these policies shall be treated as a breach of Atos Group standards and may result in corrective actions as defined by other Group and local applicable policies.

The Group head of accessibility and digital inclusion and its accessibility governance and other accessibility expert teams (roles described further in section 5.3.4.3) are accountable for the implementation of the Global accessibility and digital inclusion policy, while the Group head of engagement is responsible for the implementation of Group DE&I policy in cooperation with relevant HR teams. Senior management is responsible for promoting equitable treatment and opportunities across the organization.

Moreover, as a formal signatory of the United Nations Global Compact (UNGC) since 2010, requiring adherence to universally accepted principles on human rights, labor, and environment, Atos Group formally adheres to the highest legal frameworks related to diversity and inclusion which address discrimination. Beyond, both mentioned policies are aligned with international frameworks, including the Universal Declaration of Human Rights and the ILO conventions on non-discrimination. Atos Group is a member of the ILO global business and disability network (GBDN). Many countries have introduced legislation to enforce the principle of equal pay for work of equal value. This issue is supported by ILO convention 100 on "equal remuneration for men and women workers for work of equal value".

Two principles derived from the Universal Declaration of Human Rights and the ILO declaration on fundamental principles and rights at work are directly relevant to DE&I and A&DI:

- principle 1: businesses should support and respect the protection of internationally proclaimed human rights;
- principle 6: businesses should uphold the elimination of discrimination in respect of employment and occupation.

All Atos Group's entities shall implement DE&I and A&DI measures to ensure compliance with relevant applicable legal requirements and policy, including but not limited to achieve:

- total elimination of discrimination in employment and occupation;
- promotion of equal opportunity and fair treatment;
- integration of DE&I objectives into strategic and operational processes.

The Group DE&I policy strictly prohibits discrimination based on race, sex or gender, gender transition and gender expression, marriage and civil partnership, pregnancy and maternity, disability, religion or belief, age, sexual orientation, socio-economic background, and genetic information (including family medical history).

5.3.1.8.2 Processes [ESRS S1-2, S1-3]

The newly released Global DE&I policy outlines clearly the procedures for safely reporting non-compliance issues. Any act or alleged act of discrimination will not be tolerated and will be addressed in accordance with the Group's dignity at work & sexual harassment policy and local disciplinary policies. All employees can raise their concerns confidentially via email, or by using Atos Group alert system supporting the whistleblowing system.

For further information about Atos Group alert system, please refer to section 5.4.1.3 "Actions, d) Alert system"

The updated global accessibility and digital inclusion (A&DI) policy establishes the framework for A&DI processes across Atos Group. These processes are implemented or adapted in alignment with the policy's principles and requirements. The processes are mapped to seven different process groups which for "own workforce", six are relevant: (1) governance and compliance, (2) risk, quality and audit management, (3) monitoring, data and reporting, (4) knowledge and competencies, (5) workplace adjustments, (6) built environment compliance. Some processes relevant for creating and actively promoting a diverse and inclusive workforce, and an accessible working environment in these groups, are already set up, others are planned or under creation since 2025. Further information is provided in section 5.3.4.3.2.

5.3.1.8.3 Actions [ESRS S1-4]

Atos Group set up six key shared priorities across the Group that contribute to the achievement of the Group DE&I policy and the mitigation of the potential risk identified. The organization-wide approach to DE&I, along with the coordinated actions implemented across all functions, facilitates achieving sustainable change:

Accountability and transparency

The Group upholds DE&I accountability at every level, with top management responsible for promoting equal treatment and opportunities across the organization. By analyzing data on employee demographics, experiences, and outcomes, the Group aims to enhance representation, satisfaction, and engagement throughout the employee lifecycle: from recruitment to career advancement and retention. Metrics on DE&I performance, such as gender diversity, age and pay gap analyses, are closely monitored and shared with executives and HR teams, reinforcing Atos Group's commitment to transparency and progress.

Gender diversity reporting (for legal reasons) receives high global focus and features on global and regional dashboarding, is used extensively by both executive and HR teams, for people and talent reviews with business leaders and HR business partners, and drives executive accountability on hiring, development and attrition outcomes. High-profile reporting obligations for areas like the gender pay gap (in countries such as the UK and France) sees executives making strong commitments to close the gap by developing appropriate actions to improve representation for other under-served or disadvantaged communities, where permitted and encouraged (e.g. ethnicity, disability, LGBTQ+).

Inclusive career advancement

Career development at Atos Group prioritizes equity, with a special focus on accessible pathways for all employees, particularly underrepresented groups. Programs such as mentoring, coaching, and sponsorship, especially for women and other underrepresented communities, empower individuals at all career stages to reach their full potential.

Supportive employee networks (employee resource groups) and partnerships

Executive-sponsored employee networks, with global or local presence, and communities play a pivotal role in fostering a culture of belonging and inclusion. These networks promote understanding, support policy development, and provide feedback that shapes DE&I practices. These groups have created safe spaces, raised awareness, and advocated for organizational values, ensuring inclusivity remains central to Atos Group's mission.

In 2019, Atos Group had joined the valuable 500 companies and reconfirmed their partner commitment in 2023 engaging as part of the "synchronized collective action" to report on five harmonized KPIs. As part of these KPIs, Atos Group committed to report on its disability-specific ERGs with an executive sponsor, yearly. In 2025, Atos Group continued its ERG for employees with disabilities (Adapt) sponsored by the global head of accessibility.

Additionally, partnerships with other external organizations help Atos Group to extend corporate social impact on digital inclusion, education, and community engagement.

On December 3, 2025, as part of the international day of persons with disabilities, for the fifth year in a row, Atos Group celebrated its commitment to accessibility and inclusion and being "positively purple". The company webpage colour scheme was changed to purple and in a round table discussion open to all employees, the ERG, DE&I and A&DI leadership discussed "design for all, access for all: AI and technology for an inclusive tomorrow!". A public blog post titled "from quality to inclusion: making accessibility a daily habit" was also published to coincide with the event, promoting innovative career tracks for employees with disabilities in the organisation.

Education and awareness for lasting change

Atos Group training programs promote awareness of unconscious bias and equip leaders, managers and employees with tools to integrate DE&I principles into their daily work. Through the e-learning platform, employees can access role-specific training modules that empower them to support inclusiveness in their interactions and decisions. Particular focus is given to e-learning courses on overcoming unconscious bias, inclusive leadership and on neurodiversity awareness year-round events, such as international women's day and pride month, celebrate diversity and foster learning across the organization. The A&DI awareness is raised since 2025 as a module within Atos code of ethics training mandatory for all employees.

Objective and inclusive hiring practices

Atos Group implements transparent and rigorous recruitment processes to reduce bias and support fair hiring decisions. From recruitment to onboarding, objectivity is prioritized to ensure alignment with its DE&I goals from day one. These efforts contribute to individual and team success. The Group conducts ongoing assessments to identify gaps, evaluate job requirements,

and ensure that no policies or practices unintentionally disadvantage any group. This proactive approach helps anticipate challenges and foster a more equitable workplace.

Employee engagement function

A dedicated employee engagement function at Group level provides DE&I expertise, strategic direction, and resources to support these initiatives. Responsibilities are distributed across business lines and central functions to ensure that each area upholds the DE&I standards integral to Atos Group's mission. This ensures that policies are not only well-defined but are actively implemented to prevent, address, and respond to discrimination while promoting inclusivity.

Additionally, in 2025, Atos Group further focused on various DE&I initiatives:

- Atos Group continued to nurture future generations by collaborating with universities and institutions that share its values of diversity and inclusion. Its partnerships with selected institutions worldwide empower students through internships, apprenticeships, and graduate roles, ensuring that doors are opened wide for those who seek to learn, grow, and contribute to a brighter future;
- Atos Group amplified training programs for its recruiters and hiring managers, focusing on unconscious bias, inclusive decision-making, and the transformative power of diversity. Through these efforts, the Group aims to ensure that every interaction during the recruitment process takes place within a fair and inclusive framework;
- The Group continued to empower its employee resource groups to lead transformative initiatives, drive meaningful actions, and inspire a culture of inclusivity. These networks have focused on amplifying awareness, providing education on critical issues, and creating spaces for sharing diverse stories and experiences. By advocating for equity and addressing challenges such as prejudice, systemic barriers, and discrimination, Atos Group remains dedicated to fostering a workplace where every community thrives and contributes to a shared vision of progress and belonging.

Atos has allocated resources and established teams that closely collaborate on multiple diversity, equity and inclusion areas, such as global accessibility compliance, regulatory advisory, DE&I specialization, and HR business partnering. These teams work together across their respective domains to drive initiatives effectively. However, Atos Group is currently unable to report specific financial resources for these action plans, as CapEx and OpEx are not yet tracked and reported at Group level by individual initiatives.

In 2025, Atos Group proudly earned global and regional prestigious awards and honors recognized for its commitment to diversity, equity, and inclusion. A detailed list of 2025 DE&I successes and awards and an overview of DE&I-focused organizations and partnerships, to which Atos Group actively contributes are disclosed in section 5.3.5.3 and 5.3.5.4.

Atos Group accessibility function built local and functional action plans to deliver accessibility compliance in coordination with in-house accessibility experts, based on the key objectives set in the global accessibility and digital inclusion policy, required by clients and to support the careers of employees with disabilities.

As part of its commitment to accessibility and digital inclusion, Atos Group undertook the following actions in 2025:

- **policy alignment:** reinforced and aligned Atos Group accessibility and digital inclusion policy with legal requirements and public reporting commitments for both internal and public versions, including the prohibition of “phantom” hiring of people with disabilities as part of Atos Group’s workforce;
- **governance and compliance:** initiated documentation of standardized accessibility governance and compliance processes to manage accessibility-related risks, ensure compliance, and uphold quality standards;
- **training and awareness:** reinforced the compliance governance framework and aligned with Valuable 500 disability inclusion KPIs by incorporating mandatory training on accessibility, digital inclusion, and disability inclusion into the code of ethics program for all employees, including managers. Introduced in 2025, this initiative enables compliance with corporate obligations and reinforces accountability across the organization;
- **workplace adjustments:** improved global workplace adjustment processes to minimize administrative burden and enabled employees to submit feedback and request support via a ticketing system. Established monitoring and regular internal controls to check global and local process efficiency;
- **monitoring tools:** further developed the Atos ATVisor console, a monitoring tool designed to proactively identify and address accessibility issues and maintain accessibility features and assistive technology in operational condition across Atos Group estate;
- **local compliance integration:** supported the implementation of accessibility compliance checks into existing local compliance control processes (e.g., the DVA Committee in Germany implemented accessibility conformance in their IT rollout approval process). Conducted legal and accessibility fundamentals training for local colleagues;
- **procurement framework:** created and proposed accessibility clauses for procurement use on workforce-facing purchases;
- **knowledge and resources:** made the accessibility knowledge hub accessible and up to date, providing centralized guidance, procedures, and links to the accessibility academy and accessibility champions network for all employees. Content was translated for different geographies to inform about IT workplace adjustments and accessibility issue reporting.

To continue creating and actively promoting an accessible working environment, the Group plans to implement the following actions:

- **policy reinforcement:** reinforce local adherence to the Atos Group accessibility and digital inclusion policy;
- **governance and compliance:** complete documentation and localization of standardized accessibility governance and compliance processes;
- **training and awareness:**
 - maintain mandatory training on accessibility, digital inclusion, and disability inclusion for all employees,
 - ensure accessibility compliance of all Atos Group mandatory training courses,
 - provide accessibility specialist and role-based training to Atos Group employees;
- **workplace support:** deliver localized IT accessibility support and workplace adjustments through a streamlined ticketing process;
- **monitoring and tools:** further develop the Atos ATVisor console to enhance proactive monitoring and maintenance of accessibility features;
- **internal IT compliance:** reinforce global and local internal IT accessibility compliance processes;
- **procurement framework:** strengthen the accessibility procurement framework by revising and formalizing procedures to ensure that procurement of products and services strictly complies with statutory obligations, international standards, and internal integrity principles including requirements specifications during RFPs;
- **knowledge and resources:** maintain the accessibility knowledge hub with up-to-date accessibility guidance, procedures, and resources for employees.

For more information on 2025 actions and 2026 planning, please refer to the section 5.3.4.3.3.

5.3.1.8.4 Targets [ESRS S1-5]

Atos Group has set the below specific targets to assess the effectiveness of its DE&I Group policy, focusing on promoting technology careers among underrepresented communities and fostering diversity and inclusion at the Group level:

- **enhanced career opportunities for Atos Group female talent pool:** the Group aims to reach 35% of women identified in talent pools by end of Q1 2026. This target was set considering the 2024 baseline value (31.33%);
- **diverse leadership teams:** the Group aims to increase the percentage of senior level women and delivery centers representatives in its leadership teams (GCM 7+) by end of 2026, reaching 25% against 19.41% in 2024;
- **as part of its ongoing commitment to equity,** talent acquisition set a 2025 target to ensure that 40% of all new hires were women. While 36.7% was achieved, the result reflects evolving workforce needs and market dynamics where there are fewer women in the job market. This adjustment aims to sustain long-term progress while considering shifts in talent availability and business priorities.

These targets were developed through a collaborative process involving HR leadership, DE&I leadership, senior management, and key department heads to align with organizational goals and address key material issues. Employees and their representatives also contributed through consultation with the employee communities and employee resource groups (ERGs) and focus group discussions. To ensure accountability, the leadership and HR teams support performance tracking through regular DE&I reporting mechanisms in line with legal requirements. These targets may be adjusted to align with the new corporate strategy, with ongoing engagement initiatives, internal reviews, and feedback loops helping to refine them in response to evolving organizational needs and challenges.

Atos Group has set the following specific targets to assess the effectiveness of its accessibility and digital inclusion policy for creating an accessible working environment as a strategic measure to mitigate the risk of not being compliant with local diversity, inclusion and accessibility regulations, which are:

- **policy and governance:** maintain the accessibility conformance statement on the commercial webpage, including the accessibility conformance report (ACR) and public policy; complete documentation and localization of standardized accessibility governance and compliance processes;
- **training and awareness:** train at least 90% of the global workforce on accessibility, digital inclusion, and disability inclusion basics via integration into the mandatory code of ethics program; measure specialist and role-based training coverage for accessibility-related roles;
- **compliance and monitoring:** audit and remediate 100% of mandatory training courses for accessibility

compliance; ensure all new internal IT tools and systems rolled out to employees include ACR and remediation plans in the product accessibility compliance inventory.

In addition, the following topics are monitored:

- **workplace adjustment provision:** provide interoperable IT workplace adjustments (software, hardware, assistive technologies) and monitor ticket resolution rates and speed through a centralized process;
- **vendor and procurement maturity:** measure accessibility maturity of key vendors for “all workforce” facing tools; reinforce the accessibility procurement framework measuring the accessibility requirements coverage in RFPs;
- **tools and knowledge sharing:** develop and expand the ATVisor console for proactive monitoring of accessibility issues; deploy an internal accessibility navigator for compliance and support; maintain the accessibility knowledge hub with updated multilingual guidance, procedures, and links to the accessibility academy and champions network.

5.3.1.8.5 Metrics [ESRS S1-9, S1-10, S1-16]

Atos Group understands the importance of fostering a diverse and inclusive workplace and is committed to tracking its progress in this area. By measuring specific KPIs, it ensures that its efforts are driving meaningful change and creating an environment where everyone feels valued and supported.

Atos Group believes that diverse leadership is essential for driving an inclusive culture and monitors the representation of women at top management level. This measurement helps ensuring the creation of opportunities for diverse talent to progress within the organization.

Gender distribution in number (headcount) and percentage at top management level¹

Gender	2025		2024		2023	
	Headcount	%	Headcount	%	Headcount	%
Female	1,160	19.87%	1,338	19.41%	1,430	18.75%
Male	4,679	80.13%	5,554	80.59%	6,196	81.25%
Female and male	5,839	100%	6,892	100%	7,626	100%

Atos Group values the diversity of its employees and tracks additionally following specific metrics:

- in 2025 the percentage of women within Atos Group reached 32.57% (vs 32.28% in 2024);
- 36.74% of women were recruited (vs 43.24% in 2024) and 32.15% of women were identified in talent pools;

- additionally, Atos Group monitors the percentage of employees with disabilities to encourage inclusive hiring practice. In 2025, the percentage of employees with disabilities was 2.27% (up from 1.92% in 2024)².

1) Atos Group defines top management according to its global capability model (GCM). Specifically, top management includes individuals at GCM level 7 and above (out of 11 total levels in the Company).The calculation does not include employees at GCM 7+ without gender information working for Cloudbreach entities.

2) The definition of disability is complied with local regulations. The number of employees with disabilities data is provided by Atos Group local HR teams via ACROSS system. The percentage of employees with disabilities on group level is calculated by formula: Number of employees with disabilities / Total headcount in the reporting scope.

Monitoring the age **distribution** is essential for understanding the demographics of Atos Group's own workforce. This insight helps develop targeted initiatives that support career development and progression for employees across various age groups. Additionally, it helps

refine recruitment strategies and implement retention programs that address the distinct needs of employees at different stages in their careers.

In 2025, 2,587 juniors were recruited, meaning 48.09% (vs 50.08% in 2024)¹.

● ● Distribution of employees by age group in number and percentage

Age group	2025		2024		2023	
	Headcount	%	Headcount	%	Headcount	%
<=30	13,495	21.4%	18,760	24.1%	24,786	26.3%
30><=50	33,466	53.1%	40,867	52.4%	49,290	52.3%
>50	16,051	25.5%	18,304	23.5%	20,140	21.4%
TOTAL	63,012	100%	77,932	100%	94,231	100%

● ● Distribution of joiners by age group in number and percentage

2025	% of total employees female		% of total employees male		Total	% of total employees
	Female		Male			
<=30	1,345	65.51%	1,731	48.97%	3,076	55.05%
30><=50	636	30.98%	1,501	42.46%	2,137	38.24%
>50	72	3.51%	303	8.57%	375	6.71%
TOTAL	2,053	100%	3,535	100%	5,588	100%

● ● Diversity by professional category in 2025

Category	Definition	Employees	Nationalities	% Female	% Male
Entire organization	All employees	63,012	128	32.57%	67.43%
Composed of:					
Top management (excl support functions)	GCM 7+	4,339	54	15.94%	84.06%
Top management (support functions)	GCM 7+	1,506	57	31.18%	68.83%
Junior management	GCM 5/6	18,560	91	26.26%	73.74%
Technical staff (excl support functions)	GCM 0 to 4	31,209	115	38.89%	61.11%
Other (support functions)	GCM 0 to 4	1,926	57	62.99%	37.01%
TOTAL		57,540			
Composed of function:					
Direct		57,417	125	30,80%	69,20%
Indirect		5,595	78	47,60%	52,40%

Gender pay gap

Atos Group uses a specific gender pay gap metric for ensuring equality and fairness, and so addressing any disparities in pay between women and men. Within the Group's organization, the gender pyramid is not linear. Despite efforts to encourage promotion of women, today only 19.87% of senior positions (GCM level 7+) are held by women, where 44.14% of the junior workforce (GCM 3 and below) is female.

To avoid mixing "gender representation" and "gender pay", Atos Group's gender pay analysis is calculated per function and GCM level and then consolidated by weighted average headcount. The formula used to calculate the gender pay gap is therefore similar to the methodology required by ESRS, with the exception that annual salary is used instead of hourly pay and that the ratio is calculated by function rather than based on all male and female employees.

1) The "percentage of juniors recruited" is an Atos Group specific indicator calculated at Group level. Atos Group defines juniors as employees aged below 30 and classified within global capability model (GCM) levels 0-3 (out of 11 total levels in the company).

In 2025, on a reporting scope covering 89.36% of Atos Group employees, the salary gap between women and men was 5.45% concerning annual basic salary, and 4.87% concerning total target¹.

In addition to the abovementioned gender pay gap analysis as per standard practice across the IT sector, Atos Group included an auxiliary indicator for the gender pay gap in alignment with the ESRS requirements. On a reporting scope covering 99.84% of Atos Group employees in 2025, the salary gap between women and men was 29.19% concerning annual basic salary, and 29.88% concerning total target².

In 2025, Atos Group decided to publish two gender pay gaps to ensure transparency and to provide a complete picture of its pay landscape: the unadjusted gender pay gap and the adjusted gender pay gap:

- the first ratio follows the prescribed ESRS methodology. This approach applies to a standardized framework that enables comparability across organizations and sectors. It reflects the structure of the Atos Group overall workforce at a specific point in time and ensures alignment with regulatory expectations;
- however, the Group also publish an adjusted ratio, which is used internally when making gender pay decisions. This adjusted ratio is designed to better reflect the realities of the IT labor market in which the Group operates. The IT industry is characterized by highly specialized roles, rapidly evolving skill requirements, intense competition for technical talent, and significant market-driven salary differentiation between job families. These factors materially influence compensation levels and workforce composition. In countries like France and Belgium, the principle of equal pay mandates that employers ensure equal remuneration for men and women performing the same work or work of equal value, backed by strict transparency requirements and mandatory reporting tools like the equality index, which consequently contributes to reduce the adjusted gender pay gap.

The adjusted ratio accounts for role type, technical specialization, seniority, and market-aligned pay bands. By comparing like-for-like roles and market-based compensation levels, it provides an accurate view of pay equity within the context of the Group's operating environment. In other words, it isolates the impact of gender from the structural and market dynamics that are inherent to the IT sector.

The difference between the two perspectives can largely be attributed to the structural characteristics of the technology sector. Historically, technical and engineering functions have been predominantly staffed by men, particularly at more senior levels. As a result, workforce composition today reflects legacy representation patterns that have developed over time.

Remuneration ratio

Atos Group has not disclosed, in the reporting period, a remuneration ratio fully aligned with the scope defined under ESRS S1-16 §95, which requires coverage of the entire global workforce. Instead, the Group has reported, in section 4.3.2.7, a remuneration ratio calculated using a formula consistent with CSRD principles. This disclosure currently covers a defined perimeter of 7,545 employees, representing 11.97% of Atos Group's total workforce.

Adequate wages

All employees, across Atos Group, are paid an adequate wage.

Diversity commitments beyond Atos Group's own workforce

Atos Group's commitment to diversity continues to go beyond its work as an organization, and the Group prides itself on seeking and working with other likeminded partners and suppliers who are equally committed to diversity. Recognizing the increasing need for a resilient and diverse supply chain, the company established a supplier diversity program in 2022 within the social procurement topics, regardless the early-stage supplier diversity has the highest priority. The program includes actions to advance diversity, equity and inclusion within the supply chain. This is done not only by tracking diverse suppliers, but also by encouraging suppliers to have policies, actions and reporting in place to promote diversity in their own organizations and within their supply chain. For further information on Atos Group's supplier diversity program, please see section 5.3.2.2.3. For additional information about diversity performance indicators, please refer to section 5.6.

Atos Group will report on metrics once measurable targets have been set for all open ongoing actions aforementioned to assess the effectiveness of its accessibility and digital inclusion policy for creating an accessible working environment as a strategic measure to mitigate the risk of not being compliant with local diversity, inclusion and accessibility regulations (for more information, consult section 5.3.4.3.5 Metrics).

Illustrative baseline data (2025):

- **100% policy update and publication** targets were hit;
- **mandatory training completion:** 87.97% of employees completing accessibility/digital inclusion module;
- **IAAP certified accessibility specialists** in Atos Group workforce: 82 employees;
- **workplace adjustments resolution:** number of valid PISA requests for workplace adjustments outside of UK: 15 (resolution rate 80%) – observation of the lack of processes considered for the following countries: USA, Australia, Brazil, India;

1) The salary gap comparison between male and female employees excludes Germany, employees who do not identify as male or female, and those who are not assigned a GCM level.

2) The salary gap comparison between male and female employees excludes employees without gender information working for Cloudreach entities.

- **workplace adjustments resolution (UK):** 139 valid PISA requests for hardware adjustments (resolution rate 100%);
- **assistive technology incident resolution:** 100% resolution rate; only 5 tickets logged on accessibility issues for assistive technologies.

5.3.2 Workers in the value chain [ESRS S2]

5.3.2.1 Strategy related to workers in the value chain [ESRS S2.SBM-3]

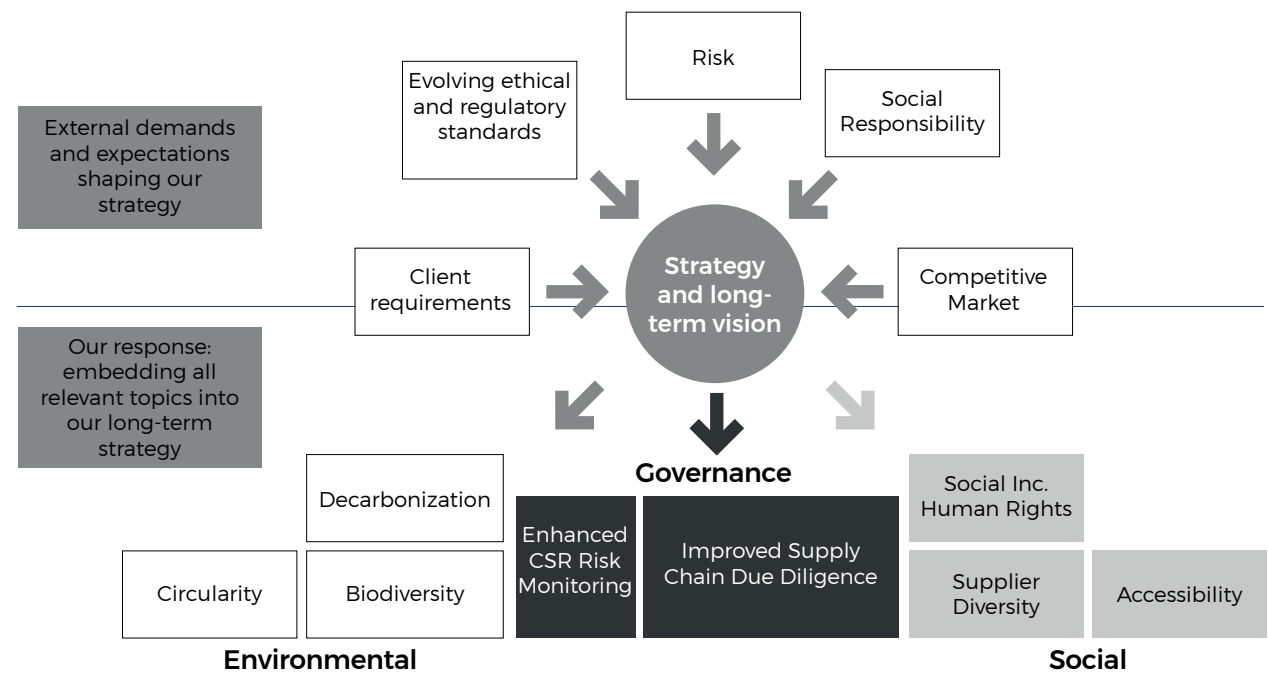
Atos Group recognizes that to extend its influence on workers of its value chain, leading by example can be a positive approach. However, encouraging clients and suppliers to diligently manage their own workers may be more effective. This approach covers all workers in the value chain, without any distinction based on the country, activity, business relationships or types of value chain workers. Although Atos Group's ability to influence clients in this regard is limited, certain policies support this effort. For instance, the Atos partners' commitment to integrity outlines the ethical commitments expected from partners before any relationship with Atos Group begins. This includes ensuring decent working conditions, respecting work hours, fair compensation, and promoting inclusion and accessibility.

For suppliers, Atos Group's positive influence is reinforced by a sustainable procurement strategy which is shaped by external demands and expectations. In this context, to better respond to client requirements, evolving ethical and regulatory standards, risks (especially from suppliers), social responsibility, and competitive market pressures, the procurement team integrates all relevant topics into a long-term strategy for environmental, social, and governance (ESG) domains.

This long-term strategy aims to mitigate risks related to labor practices, including human rights, by working with suppliers to enhance accessibility and create a more diverse supply chain for Atos Group. It also encourages suppliers to improve their due diligence, enhances CSR risk monitoring within the Group through better supply chain screening, and focuses on decarbonizing the supply chain while promoting circularity and biodiversity.

5

● Sustainable procurement strategy
Long term vision



The table below outlines the sustainability-related impact for workers in the value chain identified and evaluated as material through the 2025 double materiality analysis process.

The nature of these impacts can be both *widespread and systemic*, given the extended and multi-tiered structure of global supply chains, while *individual or punctual incidents* may also occur when specific suppliers fail to comply with health, safety, or human rights requirements.

ID	Description	I+	I-	R	O*	Value chain
ESRS S2 – Workers in the value chain and ESRS S3 Affected communities						
Human rights in the supply chain; Local economic and social footprint						
11	Supply chain workers and communities could face health and safety risks, rights violations, and adverse living conditions due to poor management of hazardous substances and the use of conflict minerals by subcontractors.		X			Upstream (suppliers' workers), downstream (clients' workers), communities

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

5.3.2.2 Human rights in the supply chain

5.3.2.2.1 Policies [ESRS S2-1]

Atos Group has created the policy **Atos partners’ commitment to integrity** to set out the ethical commitment that the Group expects from its partners to be taken prior to entering in contractual relationship with them. Atos Group has formalized its commitment to integrity through this policy which acknowledges that any partner is expected to follow the ten principles of the UN Global Compact with respect to human rights, labor standards, protection of the environment and anticorruption, and to inform and encourage their direct business partners to follow these principles.

The **Atos partners’ commitment to integrity** serves Atos Group to better manage the material negative impacts on the **health and safety** of the workers of the supply chain that are exposed to raw material extraction or bad management of substances of concern and also to manage properly the negative impacts on the violation of the fundamental rights and freedoms of supply chain workers through the purchase of materials from high-risk sectors (use of conflict minerals by subcontractors).

The following two paragraphs will describe the negative impact mentioned before and identified in the last double materiality analysis of the company in more detail.

Supply chain workers involved in raw material extraction of Atos Group’s suppliers for creating IT equipment and components face significant health and safety risks. They are often exposed to hazardous chemicals, which can cause severe health issues like respiratory problems and chemical burns. Additionally, unsafe working conditions

increase the likelihood of accidents and injuries. Poor management of these hazardous substances can also lead to environmental contamination, affecting both workers and nearby communities. Addressing these risks/issues requires strict health and safety standards, proper hazardous substance management, and comprehensive worker training programs at Atos Group’s suppliers.

Atos Group could be using suppliers that purchase materials from high-risk sectors, contributing in those cases to the violation of fundamental rights and freedoms of supply chain workers. This often involves the use of conflict minerals by subcontractors, which are sourced from regions with severe human rights abuses. Workers in these areas may face exploitation, forced labor and unsafe working conditions. The lack of transparency and regulation in these supply chains exacerbates these issues. Addressing this risk requires rigorous due diligence, ethical sourcing practices and ensuring suppliers comply with human rights standards. For the reporting year 2025, no severe human rights issues or incidents connected to the upstream or downstream value chain have been formally reported through the group ethics alert system (whistleblowing system).

Understanding those situations that workers of Atos Group’s supply chain may suffer, the general objective of this policy is to push suppliers to respect the human rights within its operations and be diligence with the treatment of their own workforce. Atos Group suppliers are expected to uphold labor rights, prohibit child and forced labor and provide fair working conditions.

The general approach of Atos Group in relation to respect for human rights relevant to supply chain workers which include exposure of those workers to health/safety risks, to violation of fundamental rights and freedoms mainly associated to raw material extraction, is described in various documents and policies such as:

Atos human rights policy statement,

which is a summary of the Atos Group commitment to human rights prevention in all of its spheres of influence: employees, customers, partners, and across the supply chain. It is aligned with international standards, including the UN Guiding Principles, ILO Declaration, and OECD Guidelines. This policy ensures respect for human and labor rights and is enforced through compliance training, monitoring, and due diligence mechanisms.

The Atos partners' commitment to integrity,

which will be attached to all standalone contracts, framework and master agreements and is part of all requests for proposals that are sent to suppliers. Atos Group expects all its suppliers/subcontractors to adopt and adhere to the principles set out in this document.

The Atos Group vigilance plan,

which was developed in alignment with French regulations, and it is continuously monitored to identify, prevent and mitigate risks arising from Atos Group's own activities and supply chain. These risks relate to violations of human rights, health and safety of individuals and environmental protection. The Atos partners' commitment to integrity is a key element of the Atos Group's vigilance plan for acknowledging suppliers.

The UK modern slavery statement,

which outlines the actions and approach adopted in accordance with section 54 of the Modern Slavery Act 2015 and the Modern Slavery Act 2015 (Transparency in Supply Chains) Regulations 2015.

Atos UK Modern Slavery Statement details the Group's stringent protocols to combat modern slavery and outlines forthcoming initiatives that reinforce Atos Group's actions in tackling it within the UK, across Atos Group, its global supply chains, and its industry. It underlines Atos Group's dedication to upholding human rights, dignity and equality within its sphere of influence and utilising learning from cross-industry best practices to accelerate change.

Additionally, Atos Group has the internal **global procurement code of conduct**. Atos Group employees, who perform procurement related activities on behalf of Atos Group or who have regular contacts with suppliers, must abide by a strict code of conduct. This code of conduct establishes the elementary ethical rules each employee must respect in the performance of his or her work. Employees need to sign this document for reading and understanding. The code of conduct is applicable to the entire Atos Group procurement team globally.

These human rights commitments extend to suppliers

and all value chain participants through Atos Group's procurement standards.

Atos Group engages indirectly with supply chain workers by working closely with their employer companies, primarily during procurement and supplier evaluation stages. This engagement occurs through various processes such as the tender process, contract negotiation, onboarding, and the annual performance review (QCDIMS¹⁾) of globally managed suppliers. To prevent any negative effects on supplier workers, Atos Group monitors and controls supplier behavior using third-party platforms like EcoVadis. Additionally, the Atos Group procurement sustainability team conducts annual assessments of globally managed suppliers, focusing on their sustainability practices and human rights processes.

Partners that perform poorly are expected to improve their practices to obtain a better score in the next assessment.

New partners are also asked to disclose whether they have fundamental safeguarding practices in place regarding the protection of human rights within their own operations and supply chains during the onboarding process.

All suppliers participating to a request for proposal are by default scored on their sustainability practices and human rights topic. The sustainability section bears 20% weight in the overall score.

Regarding general approach in relation to measures to provide and (or) enable remedy for human rights impacts, Atos Group has implemented a comprehensive vigilance plan that includes an alert system and third-party assessments to ensure human rights compliance across its supply chain. This system allows both internal and external stakeholders to report human rights concerns, facilitating timely corrective actions. Supplier assessments and improvement plans are used to uphold human rights standards and enable effective remedy processes for any identified human rights impacts within the value chain.

Atos Group ethics alert system allows for confidential reporting of human rights concerns and ensures that corrective actions are taken. This system, available to all stakeholders, forms part of Atos Group's overall remedy strategy for addressing human rights impacts in its value chain.

Atos Group enforces human rights compliance within its value chain through rigorous due diligence screenings and the inclusion of contractual clauses. These provisions allow the Group to address and remediate human rights impacts, including contract termination if necessary.

Atos Group provides remedy measures to prevent and mitigate the risks arising from Atos Group own activities and supply chain, relating to violations of human rights, health and safety of individuals and the environment through risk assessments, due diligence, and supplier termination protocols in cases of unresolved non-compliance. These measures ensure Atos Group can address and mitigate any violations within its supply chain effectively.

1) QCDIMS stands for Quality, Cost, Delivery, Innovation, Management, Sustainability

The company has a **supplier code of conduct** named “the Atos partners’ commitment to integrity”. By accepting this document, Atos Group’s partners commit to comply with the protection of internationally proclaimed human rights in dealing with all their stakeholders; and take appropriate measures to ensure they are not complicit in human rights abuses.

The Atos partners’ commitment to integrity explicitly addresses prohibition of child labor, prevention of forced, bonded or compulsory labor, respect of employees’ individual and collective rights, prevention of harassment and discrimination, promotion of inclusion and accessibility. This commitment to integrity covers all commodities and all geographies, especially those at significant risk. Compliance with these requirements is a condition for supplier selection and ongoing collaboration.

The company employs due diligence practices, including third-party assessments such as Ecovadis, to monitor suppliers’ compliance with anti-slavery requirements.

Through the implementation of Atos’ human rights policy with regard to value chain workers, and its vigilance plan, Atos Group aligns with internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. The policy mandates adherence to these standards across all areas of its value chain. Mechanisms are in place to ensure compliance across the supply chain, with prompt response protocols for any reported breaches.

Atos Group procurement standards require that suppliers adhere to international labor standards. Supplier compliance is routinely assessed, with non-compliance cases addressed through corrective measures.

Atos Group follows the UN Guiding Principles in addressing modern slavery risks in its supply chain. Any instances of non-compliance are identified through due diligence assessments, and Atos Group commits to taking corrective action.

The Atos partners’ commitment to integrity is made available to all suppliers and Atos Group’s partners who need to accept it either through their contracts or during onboarding before starting any collaboration.

To be more precise, this code of conduct for suppliers and partners is made available:

- on the Atos Group’s website;
- as part of all requests for proposals that are sent to suppliers via the Atos Group’s eSourcing platform;
- as part of all framework and master agreements suppliers sign with Atos Group;
- as part of the onboarding process to the vendor master data through Ariba.

The Atos partners’ commitment to integrity coverage is monitored through procurement reporting.

This policy covers all suppliers, regardless of geography, and includes activities such as software development, hardware provision, network management, data center operations, technical support, and consulting services. These examples are not exhaustive, as the policy applies to any activity delivered by a supplier.

The Atos Group’s human rights principles set in the different policies mentioned before have been set by considering the interests of all the stakeholders affected by the suppliers and Atos Group’s partners behavior. Those affected stakeholders include the workers of Atos Group’s supplier potentially exposed to health and safety risk and exposed to violations of their fundamental rights and freedoms mainly associated to raw material extractions activities (used for IT components) and the purchase of materials from high-risk sectors (use of conflict minerals by subcontractors). Other affected stakeholders are the workers of Atos Group’s clients that could be affected by layoffs associated with job obsolescence.

During the annual performance review of strategic and core suppliers or during the onboarding process, suppliers are assessed on their human rights-related initiatives in place. If they don’t have fundamental initiatives in place, suppliers are requested to put initiatives in place. In the case of a request for proposal, a supplier may not be selected because of the risk. Additionally, to effectively manage and mitigate CSR risks associated with value chain workers, Atos Group uses the compliance Catalyst tool. It is designed to provide continuous monitoring and control, ensuring that the Group’s supply chain remains ethical and compliant.

Suppliers with identified risk factors (geographical and industrial risk) and with declared corruption history are assessed and monitored in the compliance Catalyst tool. In case of high or very high risk assigned to a supplier, buyers and/or suppliers might be requested to perform additional actions to mitigate the risk. They are agreed separately for every case.

If a supplier has a red flag (indicating some risk related to human rights) during the selection and onboarding processes, the Atos Group buyer is informed. The buyer should then align with the relevant supplier to highlight the potential risk and encourage the supplier to implement the necessary minimum human rights safeguarding practices, in the case where the supplier is selected.

To complement direct engagement, for existing suppliers, Atos Group utilizes third-party platforms such as EcoVadis as credible proxies. This platform provides valuable insights into labor practices and worker conditions across the supply chain, particularly in high-risk areas where direct engagement is challenging.

Atos Group expects its selected suppliers to conduct the EcoVadis assessments, at least every two years, to monitor compliance with labor and human rights standards.

The chief procurement officer is accountable for distributing this Atos partners' commitment to integrity policy to Atos Group suppliers. However, bid managers and client executives are responsible for distributing this policy to other Atos Group partners, such as deal finders. The implementation of this policy between suppliers is monitored by the procurement team, through various tools and procedures.

So, for the sourcing process, the responsibility is on the procurement sustainability team and for the onboarding process, the responsibility is on the Vendor Master Team.

Through the implementation of the Atos partners' commitment to integrity, Atos Group not only encourages suppliers to respect human rights and to be diligent but also shows its own commitment to respect internationally recognized human rights as expressed in the International Bill of Human Rights and on the principles set out in the International Labor Organization's Declaration on Fundamental Principles and Rights at Work. Additionally, Atos Group encourages its partners to adhere the United Nations Global Compact principles on human rights, labor, environment and anti-corruption.

As mentioned before, Atos Group does not directly engage with its value chain workers. However, it has a deep engagement process with its suppliers and clients, which facilitates due diligence in their behaviors that affect workers within Atos Group's value chain.

Atos Group assesses the effectiveness of engagement with suppliers primarily through the EcoVadis platform. This platform not only provides updated evaluations on Human Rights and ESG practices but also facilitates the setting of specific action plans for suppliers with low performance in areas such as labor practices and human rights. Those are the areas that significantly affect the workers of Atos Group's suppliers.

Atos Group tracks the progress of these action plans over a 12-month period, monitoring whether suppliers achieve their set goals. The EcoVadis assessments enable Atos Group to identify any improvements or lack thereof following the implementation of these action plans,

ensuring continuous engagement and improvement within the value chain.

Through EcoVadis average score on labor and human rights topic of more than 1000 partners with a valid scorecard, Atos Group can track annual progress compared to the previous year. In 2025, the score in this dimension improved by three points compared to the previous year. The current trend demonstrates an improvement associated with the efforts of Atos Group and its suppliers in setting adequate action plans to enhance labor conditions and human rights for the workers of the suppliers.

Through the EcoVadis platform, Atos Group has access to detailed supplier sustainability assessments, including information related to key human rights risks such as child labor, forced labor, and human trafficking. When a major issue is identified in a supplier's assessment, Atos Group initiates a corrective action plan request.

In 2025, external alerts consolidated by EcoVadis from reputable sources (including NGOs, trade unions, international organizations, local authorities, auditors, and other third-party organizations) identified one major negative report related to human rights with one Atos Group supplier but not related to Atos Group business. Atos Group has issued corrective action plan requests and will initiate discussions with the supplier to follow up on those requests.

For Atos Group's strategic and core suppliers, the procurement sustainability team reviews these external findings as part of the annual assessment process (QCDIMS program). Any concerning issues are highlighted in the feedback provided to the supplier, who is asked to share comments, clarifications, or evidence of remediation.

At present, conducting a similar level of analysis for clients and partners has not yet been possible.

To gain insights into perspectives of value chain workers that may be marginalized or particularly vulnerable to impacts, Atos Group collaborates with the ILO Global Business Disability Network, actively participating in initiatives aimed at supporting disabled workers. This partnership highlights Atos Group's commitment to accessibility and inclusion across its workforce and supply chain.

5.3.2.2.2 Processes [ESRS S2-2, S2-3]

The general processes for contributing to remedy material negative impacts already identified on supply chain workers are outlined within the context of Atos' vigilance plan. This vigilance plan is detailed annually in the Group's Universal Registration Document, as well as in other reports such as the annual compliance report and the UK modern slavery statement.

The Vigilance Plan highlights key features of the management systems in place, including, but are not limited to, risk mapping, evaluation procedures, mitigation actions, alert mechanisms and monitoring systems to ensure the effective and efficient implementation of measures. In terms of mitigation and remediation actions, Atos Group emphasize the process of encouraging suppliers at risk of labor and human rights violations to establish corrective action plans (CAPs) through the EcoVadis platform. Through these efforts, the Group contributes to remedying some of the negative impacts already identified on supply chain workers, such as health and safety risks and violations of fundamental rights and freedoms.

Suppliers with identified risk factors (geographical and industrial risk) and a declared history of corruption are assessed and monitored using the Compliance Catalyst tool. In cases where a supplier is assigned a high or very high-risk rating, buyers and/or suppliers may be required to perform additional actions to mitigate the risk. These actions are agreed upon for each case.

Atos Group has a Whistleblowing system in place called "Atos Group ethics alert system" to enable workers of the chain to report any matter of concern in relation to potential breaches of the code of ethics, or applicable laws or regulations.

The Atos Group ethics alert system is fully described in section 5.4.1.3 "Actions, d) Alert system", where are disclosed information on: (1) all the available reporting channels, (2) the conditions for an alert to be eligible, (3) how the investigation team is being appointed, (4) what are the key governing principles of an investigation, and (5) the monitoring and reporting within Atos Group.

Regular training sessions and awareness campaigns are conducted to ensure that all stakeholders are informed about the whistleblowing channel and understand how to use it effectively.

Data on alerts are disclosed in the section 5.4.1.4 "Metrics, b) Data on alerts".

In 2025, 9% of the alerts reported through the Group ethics alert system have been raised by externals and 8% raised anonymously, which did not allow Atos Group to determine whether raised by Atos Group's own workforce or externals.

The Atos Group ethics alert system policy complies with French anti-corruption law called "Sapin II" and duty of vigilance Law, concerning the implementation of an internal alert system laws.

5.3.2.2.3 Actions [ESRS S2-4]

ACTION 1: Assessment of all Atos Group suppliers

Atos Group works with the expert third party EcoVadis to gain insight into the Group's suppliers' activities. Due to the thorough analysis conducted in the dimensions of environment, labor and human rights, ethics, and sustainable procurement, Atos Group selected EcoVadis as the standard reviewer of its suppliers. Thanks to this detailed analysis, Atos Group has a valuable overview of its suppliers' CSR approaches, including their strengths, weaknesses and any unethical behavior reported in the media or by NGOs. This helps Atos Group procurement identify possible risks and mitigate them on a case-by-case basis within the supply chain.

Suppliers are asked to respond to a detailed questionnaire about their engagement in corporate responsibility and to provide supporting documents. After completing the survey, a team of EcoVadis CSR experts analyses the answers and documents in detail to provide a global score (out of 100) and a score per dimension, along with detailed comments and improvement schemes.

If they perform poorly on the labor and human rights theme (rule set up by the procurement sustainability team based on the labor and human right score level), Atos Group initiates a related corrective action plan with improvement actions proposed to Atos Group suppliers such as, for example:

- to implement labor and human rights policies;
- to implement formalized process to assess risks related to employee health and safety;
- to implement measures on career management and training;
- to implement measures on diversity, discrimination, and harassment;
- to implement measures to prevent child labor, forced labor and human trafficking.

Additionally, since November 2024, Atos Group published the Atos modern slavery training for suppliers which is sent to all suppliers with a low EcoVadis labor and human rights score and who need to implement a corrective action plan.

Atos Group suppliers that have a valid EcoVadis scorecard have a specific score on labor and human rights. Around 1,100 suppliers have a valid EcoVadis scorecard, and they represent 74% of total the Group's spend. Suppliers with a low overall EcoVadis score (below 40) have a related corrective action plan initiated by Atos Group, that is built on the high priority improvement areas identified by EcoVadis. This will help them prepare for the next assessment and improve their score.

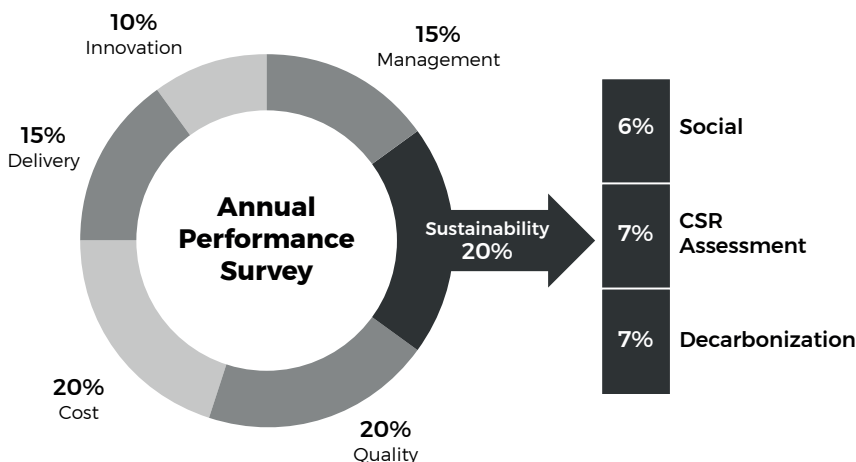
As part of the ongoing effort to assess all suppliers, Atos Group places special emphasis on increasing the number and percentage of top-spend suppliers evaluated by EcoVadis or alternative assessments. These suppliers are crucial as they represent a significant portion of the supply chain, and their performance has a substantial impact on the overall monitoring and performance of the company's supply chain.

ACTION 2: Assessment of strategic and core suppliers

One action planned and ongoing at Atos Group over the last four years is to deeply assess the most significant suppliers ("strategic and core suppliers") in their labor practices and whistleblowing processes. This action helps Atos Group to prevent, mitigate, and even remediate potential negative impacts on the health and safety of workers in its supply chain.

This review is performed during the annual performance review using what is called the QCDIMS methodology, which includes questions on quality, cost, delivery, innovation, management and sustainability.

When those suppliers are reviewed and scored annually for their performances, the sustainability section represents 20% of the total score, with social topics, including diversity and human rights, accounting for 6% of the total.



In this context, within the sustainability section, Atos Group registers the responses related to the labor and human rights practices to analyze the supplier maturity on these topics and recommend corrective action plans if needed. A feedback call is organised with these suppliers and the suppliers' points of contact at Atos Group (in general the global supplier manager who is in charge of this annual assessment) to share this corrective action plan.

These are some of the questions for those strategic and core suppliers:

- has your company implemented initiatives and processes to ensure that modern slavery (including child labor, forced labor, compulsory or bonded labor and human trafficking) are not taking place in any part of your business or supply chain?
- is your company committed to pay a living wage covering its entire workforce?
- does your company has a whistleblowing procedure in place?

Suppliers without procedures to ensure that modern slavery is not taking place in their business or supply chain are flagged. The global supplier manager in charge of the QCDIMS assessment must notify the Atos Group stakeholder of the inherent risk of engaging such suppliers.

Additionally, beyond the QCDIMS assessment, the strategic and core suppliers are also assessed by EcoVadis.

ACTION 3: Assessment of suppliers invited to Atos Group tenders

These suppliers are assessed in the same way as the strategic and core suppliers on their labor and human rights practices.

Negative responses to the questions will help identify suppliers who might pose a risk related to human rights abuses. These cases are flagged for the Atos Group's buyers, who can then notify the assessed suppliers and any other interested parties of the inherent risk of engaging with such suppliers.

ACTION 4: Creating a more diverse supply chain

To encourage suppliers to be more diligent with the diversity of its workforce, Atos Group established its supplier diversity program in 2022.

Atos Group recognizes the increasing need for a resilient and diverse supply chain. The program includes Atos Group's actions to advance diversity, equity and inclusion within the supply chain, not only by tracking diverse suppliers but also by encouraging suppliers to have policies, actions and reporting in place to promote diversity in their own organizations and within their supply chain.

Atos Group defines “diverse suppliers” as any suppliers that are at least 51% owned, controlled, operated, or managed by a party that falls into one of the following groups:

- minorities;
- women;
- people with disabilities;
- veterans;
- LGBTQ+;
- any noted underrepresented group.

Small-Medium sized Enterprise (SMEs), and Small-medium sized Business Enterprise (SBEs) qualify as diverse suppliers. In addition, in some geographies, working with social enterprises is also encouraged and monitored, but this is still an experimental stage at the moment.

Currently, diversity certifications are requested from all suppliers bidding for Atos Group business through the eSourcing process, suppliers score additional points for diversity certificates, for subcontracting to diverse suppliers or for having certain diversity related initiatives in place. Procurement also has a departmental objective in place, to increase the spend with diverse suppliers when possible.

From the beginning of 2023, the diversity topic is addressed with all managed suppliers. Additionally, all new suppliers going through the onboarding process are requested to state their diversity status and are requested to provide any diversity certifications they hold.

When managed suppliers are reviewed and scored annually for their performances, the topic of diversity, along with other social topics (representing 6%) such as human rights are included as part of the overall sustainability score (20%).

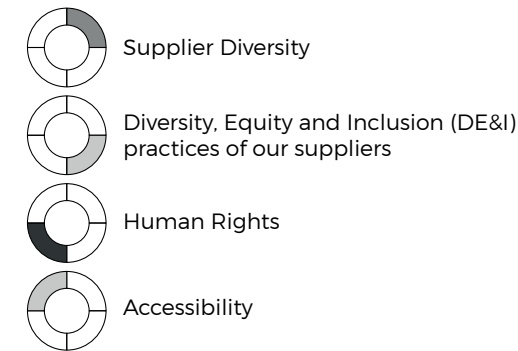
●● Strategy into a practical framework

Inclusive procurement

The **people** aspect of sustainability is just as important as the **planet** aspect.

To advance our inclusive procurement framework, we assess our suppliers from a social perspective. Through our feedback we encourage them to improve their own programs by implementing initiatives that ensure **fair treatment of people** within their supply chains, activities around **diversity, equity and inclusion (DE&I)**, and we advocate for a diverse supply chain.

Key Social Topics



Effectiveness of the actions

The effectiveness of Atos Group’s actions in pushing suppliers to implement specific corrective action plans has led to a demonstrable positive trend in their labor and human rights scores. By requiring suppliers to address identified issues through targeted corrective measures, Atos Group ensures continuous improvement in compliance with labor and human rights standards. This proactive approach not only mitigates risks but also fosters a culture of accountability and ethical practices across the supply chain.

In 2025, the EcoVadis average score on the labor and human rights dimension for the 1,090 suppliers with a valid scorecard increased by 3 points compared to the previous year. The positive trend continues.



A socially inclusive procurement strategy can

- ✓ widen the pool of potential suppliers,
- ✓ promote competition in the supplier base,
- ✓ improve product quality, drive down cost and
- ✓ make supply chains more resilient and agile,
- ✓ **It is also an effective tool to combat social injustice.****

*Harvard Business Review
(<https://hbr.org/2020/08/why-you-need-a-supplier-diversity-program>)

To identifying which action is needed and appropriate in response to particular actual or potential material negative impact on value chain workers, Atos Group performs an annual supplier risk mapping through EcoVadis IQ module. It helps Atos Group to identify high risk suppliers around human rights.

The Atos Group approach to taking action in relation to specific material impacts on value chain workers involves first identifying suppliers that may have significant negative impacts on their workers. Once identified, Atos Group encourages these suppliers to develop and implement appropriate corrective action plans. The Group then monitors these plans through regular assessments to ensure compliance and improvement.

Atos Group leverages the EcoVadis platform to facilitate this process, as it provides comprehensive monitoring of Atos Group's suppliers' ESG performance, including their labor practices and respect for human rights. This platform enables Atos Group to maintain high standards and ensure that its suppliers uphold the values Atos Group considers essential for ethical and sustainable operations.

Additionally, in line with the previously described mitigation actions, Atos Group is reassessed annually by EcoVadis and has been awarded the EcoVadis platinum award for several years for its excellent performance in corporate social responsibility. This recognition confirms Atos Group's position in the top 1% of best companies assessed by EcoVadis in its industry (computer programming, consultancy and related activities). It also helps ensure that, according to this external expert on ESG assessment, Atos Group's own practices do not cause or contribute to material negative impacts on value chain workers.

With an overall score of 84/100 in 2025, Atos Group continues to lead by example in the sustainability area. To ensure ethical and compliant activities, Atos Group focuses a significant portion of its spend on large tier-one suppliers that adopt the same compelling approach towards sustainability as Atos Group.

The resources allocated to manage material impacts, and the actions mentioned above, include the people assigned from procurement and compliance to certain activities, such as the entire procurement sustainability team, global supplier managers, and the Compliance team. Additionally, the tools that help Atos Group with monitoring and control activities which include the GSM scorecard, the IQ module from EcoVadis, and the EcoVadis rating.

5.3.2.2.5 Metrics

The most relevant metrics to manage the potential negative impacts of Atos Group on the working conditions and human rights of the workers of its supply chain are the following:

Table with 5 columns: Metric ID, Description, 2025, 2024, 2023. Rows include A17_A_c4 (Number of suppliers potentially at risk), A17_A_c5 (Percentage of total spend represented by suppliers potentially at risk), A17_A_c2 (Total spend with suppliers evaluated by EcoVadis), and A17_A_c3 (Total percentage of spend with suppliers assessed by EcoVadis).

The "Number of potentially at risk suppliers (below 40 score in EcoVadis)" and the "Percentage of total spend represented by suppliers potentially at risk of causing damages to communities or to its own workers" is used to evaluate performance and effectiveness of key action 1, 2, 3 regarding material IRO 11. This material IRO is related to health and safety risks and potential violations of the

In order to implement the described action to better screen the supply chain and increase diversity within Atos Group's supply chain, the Group has allocated dedicated human resources. This constitutes an important lever to foster relationships with increasingly responsible suppliers. The ability to implement this action (or action plan) depends on the continued granting of financial and top leadership support. More specifically, for the reporting year 2025, Atos Group kept dedicated procurement sustainability staff, along with a defined budget for third-party assessments (including EcoVadis and Compliance Catalyst subscriptions), internal training sessions, and supplier monitoring tools to support the implementation of these actions.

5.3.2.2.4 Targets [ESRS S2-5]

In this section Atos Group wants to highlight the most significant targets set to manage the negative impact related to working conditions and human rights on the workers of its supply chain.

Regarding suppliers performing poorly overall or in specific areas, the ongoing goal is to encourage them to implement a Corrective Action Plan (CAP), aiming to ensure that 100% of the high-risk suppliers have a CAP in place. For this target, it's a continuous activity to cover 100% of suppliers every year. Note that this target is related to actions 1, 2, 3 previously described.

Please note that, at this time, the value chain workers or their representatives are not participating in setting the target, measuring effectiveness, and identifying lessons learnt according to the expectation of the European Sustainability Reporting Standard (ESRS) framework.

fundamental rights and freedoms of supply chain workers through the purchase of materials from high-risk sectors. As the number of potentially at risk suppliers in the Atos Group's supply chain decreases, Atos Group understands that their actions to encourage suppliers to perform better in the labor and human rights domain are yielding the expected results.

5.3.3 Affected communities [ESRS S3]

5.3.3.1 Strategy related to affected communities [ESRS S3.SBM-3]

Through its business strategy, Atos Group believes in minimizing negative impact of its suppliers on society. From a social perspective, Atos Group adopts an approach that ensures no harm is done to communities, either directly through its own operations and behavior, or indirectly through the use of specific suppliers. The company strives to maximize its positive impact on the communities where it operates. Atos Group is committed to acting as an ethical player within its sphere of influence, applying the highest ethical standards from the top levels of the company to the core of its operations.

The types of communities subject to the material impact presented in the table below which are impacted through Atos Group’s downstream value chain, are:

- the communities at the end point of the Atos’ supply chain which are negatively impacted by physical and chemical discharges due to proximity to the point of extraction of metals or minerals.

Regarding the significant negative impacts on the local economic and social footprint, the extraction of raw materials by Atos Group’s suppliers necessary for the production of IT equipment often involves extensive mining operations that could result in adverse health effects or impact the livelihoods of local communities.

Atos Group gained an understanding of which communities are at risk through the supplier assessment performed by an external expert (EcoVadis) which assesses suppliers based on their activities and geographies.

The table below outlines the sustainability-related impact for affected communities identified and evaluated as material through the 2025 double materiality analysis process:

ID	Description	I+	I-	R	O*	Value chain
ESRS S2 – Workers in the value chain and ESRS S3 Affected communities						
Human rights in the supply chain; Local economic and social footprint						
11	Supply chain workers and communities could face health and safety risks, rights violations, and adverse living conditions due to poor management of hazardous substances and the use of conflict minerals by subcontractors.		X			Upstream (suppliers’ workers), downstream (clients’ workers), communities

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

5.3.3.2 Policies and processes [ESRS S3-1, S3-2, S3-3]

(i) Atos partners’ commitment to integrity

The most relevant policy which embed the management of the negative impact associated to the extraction of raw materials in Atos Group’s supply chain is the **Atos partners’ commitment to integrity**. This document sets out the ethical commitment that Atos Group expects its partners to take prior to entering in contractual relationship with them. The scope was refined over 2025, Atos Group’s partners being now defined as vendors, suppliers and other third-party partners along with their employees, personal, agents and subcontractors; to cover the entire actors from Atos Group’s supply chain.

In this document, Atos Group recalls its commitment to follow the ten principles of the UN Global Compact, expecting its partners to abide by the same principles with respect to human rights, labor standards, protection of the environment and anticorruption.

This code of conduct for suppliers is a key part of Atos vigilance plan, which has been developed and is monitored on a continuous basis to identify, prevent and mitigate the risks arising from Atos Group’s own activities and supply chain, relating to violations of human rights, health and safety of individuals and the environment.

The negative impacts related to the extractions of raw material in the Atos Group’s supply chain and potential misuse of Atos Group’s surveillance technologies such as facial recognition by governments or any Atos Group client is known by the company which maintain its efforts for minimizing those potential indirect negative impacts through the awareness process via policies and through good supply chain monitoring that allow to take informed decision on the inclusion/exclusion of suppliers. That monitoring is done via an external expert organization (EcoVadis) capable to identify significant issues and controversies in Atos Group’s supply chain.

Atos Group's partners must comply with the highest standards relating to business integrity including the respect to the **conflict mineral regulations**:

"In accordance with EU regulations on conflict minerals (2017/821) and Section 1502 of the US Dodd Frank Act (further details being available here), Atos Group's partners must not use minerals (tantalum, tin, gold and tungsten) from conflict regions (e.g. Democratic Republic of Congo, Rwanda, Tanzania, Uganda or Zambia). In order to do so, they must take the necessary steps to determine if their products contain conflict minerals, and if so, develop compliance due diligence processes in compliance with such regulations, and be in a position to provide evidence, such as Conflict Minerals Reporting Template (CMRT), to ensure that all products are responsibly manufactured."

(ii) Atos human rights policy statement and Atos code of ethics

The general approach of Atos Group in relation to respect for human rights is summarized in the **human rights policy statement** and **the Atos code of ethics**, as described in section 5.3.1.3.1 – Atos Group's commitment to human rights.

To ensure an adequate level of prevention, both of the documents are providing guidance regarding the right behaviours expected from Atos Group's managers, employees and any third parties conducting business activities with Atos Group .

Atos Group confirms that, to the best of its knowledge, no cases of severe human rights incidents nor any breaches of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises involving affected communities were reported in 2025.

(iii) Monitoring of Atos Group's suppliers

The company does not engage directly with communities affected by its negative impacts. However, Atos Group is significantly engaged with its suppliers to prevent any negative effects on these communities. This engagement is managed through the monitoring and control of supplier behaviour by a third party, EcoVadis. This engagement is based on information and occurs regularly during the process of adding new suppliers and, ideally before 36 months for existing suppliers, through the update of the EcoVadis assessment, as Atos Group encourages suppliers to update their assessments within this timeframe.

The EcoVadis 360 Watch identifies any significant controversies, fines, or penalties related to labor and human rights issues within the last five years for Atos

Group's suppliers assessed by EcoVadis. Which is possible using multiple sources of information including the media or NGOs report. These issues are visible on the EcoVadis platform under each supplier's dashboard, where a list of news items marked with a red downward arrow indicating the severity, nature, description, and source of the information. Additionally, the procurement team receives email notifications if a specific supplier has a significant controversy, fine, or penalty regarding labor and human rights issues. This platform is always accessible and available, allowing the procurement team to consult the latest evaluations of suppliers at any time. This helps Atos Group procurement to identify possible risks and mitigate them case-by-case within the supply chain.

(iv) Atos Group ethics alert system

The main process for cooperating in remediation of negative impacts on affected communities is the Atos Group ethics alert system. It is in place to enable employees across the Group, third parties and any affected communities, to report any matter of concern in relation to potential breaches of the code of ethics, or applicable laws or regulations, particularly in connection with breaches that may have occurred in relation to bribery and corruption, competition law, fraud, financial crime, health and safety, harassment and discrimination, economic sanctions and export control, protection of personal data, serious environmental damage, human rights and conflict of interest.

Affected communities can raise alerts through the Atos Group integrity line, publicly available and accessible to all on the Atos Group's website: <https://atos.integrityline.app/>.

The Atos Group ethics alert system is fully described in section 5.4.1.3 "Actions, d) Alert system", where are disclosed information on: (1) all the available reporting channels, (2) the conditions for an alert to be eligible, (3) how the investigation team is being appointed, (4) what are the key governing principles of an investigation, and (5) the monitoring and reporting within Atos Group. It includes policies regarding privacy and the protection of individuals who use this channel against retaliation. The alerts are treated confidentially and with respect to rights of privacy and data protection. The affected communities are allowed to use anonymously this channel to raise concerns or needs. However, Atos Group encourages whistleblowers to disclose their identity because it ensures that a protective status is granted to them, and it eases in practise the investigation.

In 2025, 9% of the alerts reported through the Group ethics alert system have been raised by externals and 8% raised anonymously, which did not allow Atos Group to determine whether raised by Atos Group's own workforce or externals.

5.3.3.3 Actions [ESRS S3-4]

In this section, will be highlighted some of the activities that effectively support the management of Atos Group's potential positive and negative impacts on communities. These actions reflect Atos' commitment to minimize any negative impact on the local economic and social footprint within its sphere of influence.

ACTION 1: Supporting suppliers potentially at risk (with EcoVadis overall score below 40/100)

Atos Group, within the procurement function, has plans and resources aimed at minimizing the negative impacts of the supply chain on communities and encouraging a more responsible and green supply chain.

The procurement team at Atos Group has a program in place to work with suppliers who are externally assessed by EcoVadis as potentially at risk in any dimension of ESG (Environmental, Social, Governance), including risks in the area of Human Rights. The Group's approach is to work with each supplier that has a score of below 40 (from a maximum of 100) and encourage them to improve their practices.

Suppliers that perform poorly on the EcoVadis assessment are requested to implement a corrective action plan. Additionally, those with a low Labor and Human rights score will receive a link to attend the Atos modern slavery training for suppliers, published in November 2024 (see the training available here: <https://vimeo.com/991544171?share=copy>).

In 2025, Atos Group has provided specific post-assessment communication to these suppliers to encourage them to implement corrective action plans. Progress is tracked and suppliers are encouraged to be reassessed in the next 12 months.

In 2025, 33 suppliers assessed by EcoVadis had an overall score below 40, generally due to a lack of understanding of the EcoVadis assessment process and platform. Those 33 suppliers represent only 1.8% of the total Atos Group spend.

ACTION 2: Continuous classification of supplier for a greener and more responsible supply chain

Atos Group uses the EcoVadis Carbon Management Level, alternative assessments or the Atos Group internal decarbonization rating to categorize its top and strategic suppliers. This ongoing action helps to minimize the negative environmental impacts associated with Atos Group's suppliers. It includes better control over all assessed suppliers, including the ones involved in the extraction of raw materials for IT equipment production, which can lead to physical and chemical discharges that affect the living conditions of local communities.

Suppliers are ranked across five levels: "advanced", "leader", "intermediate", "insufficient", and "beginner".

"advanced" and "leader" suppliers are mature from an environmental strategy perspective, while "insufficient" and "beginner" suppliers require improvement in the area. Atos Group's stakeholders are encouraged to spend more with "intermediate", "advanced" and "leader" and spend less with "insufficient" and "beginner" suppliers.

"insufficient" and "beginner" suppliers are also addressed by procurement, supplier management and the procurement sustainability team about their Carbon Management Level. Atos Group proposes them support to improve their carbon performance through:

- regular meetings to demonstrate any new sustainability commitments and/or continuous improvements;
- recommendation or advice to work with a third-party CSR advisory company to implement, monitor, and control appropriate actions for carbon reduction.

The objective is not to terminate agreements with "insufficient" and "beginner" suppliers, but to help them improve and evolve from an environmental perspective.

"intermediate" suppliers are not yet mature suppliers from a decarbonization perspective, but they are committed to make changes and improve their sustainability and decarbonization strategy.

In 2025, 74% total Atos Group spend has been assessed for CSR risk and for decarbonization.

During 2025 the percentage of spend with green and amber suppliers increased by 1% versus 2024.

ACTION 3: Ensuring continuous CSR risk monitoring and control of suppliers through improved tools

To effectively manage and mitigate CSR risks associated with suppliers, Atos Group has implemented a range of advanced tools and applications. These tools are designed to provide continuous monitoring and control, ensuring that Atos Group's supply chain remains responsible and sustainable;

- **EcoVadis IQ Plus module:**

In 2025, Atos Group acquired the IQ Plus module from EcoVadis to do the sustainability risk mapping of its entire supply chain. Approximately 13,000 Atos Group's partners are uploaded in the tool and scored on the following criteria:

- country risk;
- category risk:
 - criticality (info provided by Atos Group);
 - level of spend (info provided by Atos Group).

Based on this sustainability risk assessment, IQ Plus will help Atos Group draw an action plan and prioritize assessments on EcoVadis for high risk and strategic suppliers.

- **Compliance Catalyst**

Suppliers with identified risk factors (geographical and industrial risk) and with declared corruption history are assessed and monitored in the Compliance Catalyst tool. In case of high or very high risk assigned to a supplier, buyer and/or suppliers might be requested to perform additional actions to mitigate the risk. They are agreed separately for every case.

5.3.3.4 Targets [ESRS S3-5]

Concerning the monitoring and control of Atos Group's suppliers for minimizing their negative impacts on communities, the Atos Group procurement's objective is to strengthen the relationship with its top, strategic and globally managed suppliers and have all of them assessed by EcoVadis on their corporate responsibility performance. In that context, the aim for 2025 was to achieve 74% of the Atos Group spend with suppliers assessed through EcoVadis or alternative assessment and the objective for 2026 is to increase it to 75%. Note that this metric is related to actions 1 and 2 previously described.

To be precise, the main objective set at Atos Group procurement's is to strengthen the relationship with its:

- **top 250 suppliers** by spend which represent 73% of total Atos Group spend (= top spend suppliers);
- **strategic or Core suppliers** which are selected based on the level of spend and criticality to Atos Group (that are part of the Supplier Management Program);

- **Supplier.IO**

In 2024, Atos Group acquired a new platform for the mapping of its diverse partners. About 13,000 Atos Group's partners are uploaded in the tool for the mapping of Atos Group diverse spending.

ACTION 4: Creating a more diverse supply chain

Please see section 5.3.2.2.3 " ACTION 4: Creating a more diverse supply chain".

In order to implement the described actions to better control the potential negative impacts related to the Extraction of raw materials in the Atos Group's supply chain, the Group has allocated dedicated human resources. The ability to implement this action (or action plan) depends on the continued granting of financial and top leadership support. More specifically, for the reporting year 2025, Atos Group kept dedicated procurement sustainability staff, along with a defined budget for third-party assessments (including EcoVadis and Compliance Catalyst subscriptions), internal training sessions, and supplier monitoring tools to support the implementation of these actions.

- **local Suppliers** that are selected based on spend (and that are usually important for a specific region).

Some of the suppliers in the three groups are overlapping.

Regarding suppliers performing poorly overall or in specific areas, the ongoing goal is to encourage them to implement a Corrective Action Plan (CAP), aiming to ensure that 100% of the potentially at risk suppliers have a CAP in place. Note that this metric is related to action 21 previously described.

Concerning the efforts to create a more diverse supply chain, Atos Group has the internal objective in place to increase the spend with diverse supplier when applicable. Note that this metric is related to action 4 previously described.

Please note that, at this time, the affected communities are not participating in setting the target, measuring effectiveness, and identifying lessons learnt according to the expectation of the European Sustainability Reporting Standard (ESRS) framework.

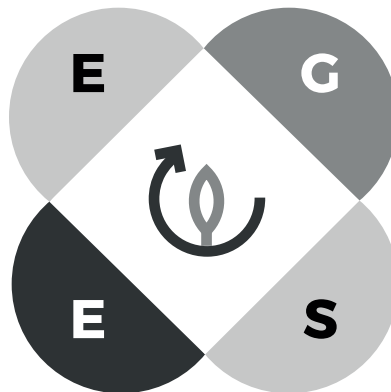
● ● Strategic objectives for the second half of 2025

Decarbonization

Increase global spend with environmentally committed suppliers
(Intermediate, Advanced, Leader):
68%

Decarbonization

Increase the % of spend covered and number of suppliers providing
Reliable CO₂ data



Risk assessment and monitoring

achieve **74%** of total Atos Group spend with suppliers assessed (by EcoVadis or alternative assessments)
Sustainability score: reach 62.5 average overall EcoVadis score

Social

Supplier Diversity: Increase the spend with diverse suppliers when applicable)

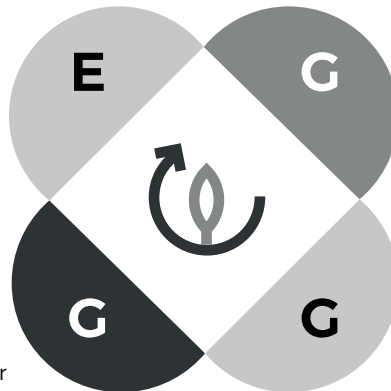
● ● Other strategic priorities

Sustainability Clauses

Include the **Atos Partners' Commitment to Integrity** and the **Decarbonization Clause** (annual spend above 2m€ and minimum contractual term of 2 years) as a criteria and requirement for all **sourcing** activities and all strategic contracts (new or renewed) to get suppliers to commit to specific carbon reduction targets.

Sustainability in Sourcing

e-Sourcing: ensure that sustainability counts for 20% in the selection process for all RfPs/RfQs – spot-checks on RfX



CSR risk

Risk Management: support suppliers' capacity building to reach EcoVadis minimum overall score of 40 and improve continuously.

Training and education

Educate procurement staff to understand relevant sustainability and decarbonization related topics at the GEOs level; implement an education plan with quarterly sessions

5.3.3.5 Metrics

● ● Metrics for monitoring the negative impact of suppliers potentially at risk

Relevant metrics	2025	2024	2023
[A17_A_c4] – Number of risk suppliers potentially at risk (below 40 score in EcoVadis)	33	42	62
[D.D. 5] – Number of suppliers with corrective action initiation requested by Atos Group (for suppliers with an EcoVadis score <40)	33	42	62
[A17_A_c5] – Percentage of total spend represented by suppliers potentially at risk (= Percentage of total Contractors and Tier I Suppliers assessed where risks have been identified)	1.8%	1.5%	2.8%
[A17_A_c3] – Total percentage of spend with suppliers assessed by EcoVadis and alternative assessments (= Percentage of Contractors and Tier I suppliers assessed in last three years)	74%	75%	73%
[D.D. 5_1] – Percentage of potentially at risk suppliers with corrective action initiation requested by Atos Group (Contractors and Tier I Suppliers with mitigation actions taken)	100%	100%	100%

The overall average score of the 1090 Atos Group suppliers assessed by EcoVadis is 63 (out of 100) which confirms the following assessment:

- a structured and proactive corporate responsibility approach;
- policies and tangible actions on major topics;
- basic reporting on actions or performance indicators;
- the company embraces continuous performance improvements on corporate responsibility and should be considered for a long-term business relationship.

As a matter of comparison, the overall average score of all suppliers assessed by EcoVadis in its entire worldwide database is 49.5, while the overall average score of all suppliers assessed by EcoVadis in the Atos Group's sector (computer programming, consultancy and related activities) is 56.2.

In 2025, Atos Group's suppliers improved or maintained their score per topic compared to 2023, based on the 3-year validity of the scorecards. The average scores were as follows:

- environment: 66 (vs. 63 in 2024);
- labor and human rights: 65 (vs. 62 in 2024);
- ethics: 63 (vs. 60 in 2024);
- sustainable procurement: 56 (vs. 52 in 2024).

5.3.4 Consumers and end-users [ESRS S4]

5.3.4.1 Strategy related to consumers and end users [ESRS S4.SBM-3]

During the double materiality analysis performed between the end of 2023 and the beginning of 2024 and then reviewed in 2025, the ESRS S4 "Consumers & end-users" was identified as material within the Group. It consists in four topics: client relationship, accessibility and digital inclusion, data privacy and security/cybersecurity.

As a B2B company, Atos Group interacts directly with its clients, and more particularly with some client's employees working on contractual engagements or more broadly using Atos Group's solutions. In that case, the end-user can be the client's employees if the services or solutions are for the client's internal purpose.

In case a client facilitates the delivery of Atos Group's products, services or solutions to a broader audience, the end-users will be the client's customers. These end-users will not directly interact with Atos Group; however, Atos Group expects to receive their feedback through its direct clients.

In the case of services or solutions deployed internally with the Group, the end-users are Atos Group employees.

In the case of social development activities, such as partnerships with universities in emerging countries, the end-users will be communities where Atos Group performs social development activities.

Therefore, in this section, the consumers and end-users will be categorized into four groups:

- Atos Group employees;
- Atos Group clients' employees;
- Atos Group clients' customers;
- communities where Atos Group performs social development activities.

After defining the scope of S4, a brief description of the impacts, risks and opportunities identified during the last double materiality exercise will be included.

Given the industry in which the Group operates and the fact that the services and products sold are aimed at other businesses, some essential topics such as **Client relationship** have been categorized within S4 despite the fact that Atos Group has a very little influence on the consumers as defined in the standard (*individuals who acquire, consume or use goods and services for personal use, either for themselves or for others, and not for resale, commercial or trade, business, craft or profession purposes*). In the situation of the Group, the focus is more on the so-called end-users, defined as *individuals who ultimately use or are intended to ultimately use a particular product or service* in the ESRS. Client relationship is not present in the topical standards (AR 16) but it was already considered as material in the previous materiality assessment exercise.

During the Group's materiality assessment (preparation workshops and then analysis of the outcome of the interviews):

- the sub-topic of *Social inclusion of consumers and/or end-users*, and in particular the sub-sub-topic of *Access to products and services* has been considered and adjusted under the sub-topic Accessibility and **digital inclusion** to better fit into Atos Group business model, and the sector of information technology in which the Group operates;
- the sub-topic of *Information-related impacts for consumers and/or end-users*, and in particular the sub-sub-topic of *Privacy*, and the sub-topic of *Personal safety of consumers and/or end-users*, and in particular the sub-sub-topics of *Security of a person* have been considered and adjusted under the sub-topic **Data privacy and cybersecurity** to better fit into Atos Group business model.

Client relationship, accessibility and digital inclusion, and data privacy and cybersecurity have been revealed as material following the analysis of the outcome of the internal and external interviews.

The tables below outline the sustainability-related impacts, risks and opportunities for Atos Group consumers and end-users identified and evaluated as material through the double materiality analysis process.

ID	Description	I+	I-	R	O*	Value chain
ESRS S4 – Consumers and end-users						
Client relationship						
12	By collecting clients' feedback and collaborating closely with them through project partnerships, Atos Group enhances its offerings, boosts customer satisfaction, identifies new business opportunities, and broadens its market reach.	X			X	Downstream (employees, clients' employees, clients' customers)
Accessibility and digital inclusion						
13	Contribution to the access provision to the digital and information space having positive societal impacts through its contribution to knowledge development, education and research.	X				Downstream (employees, clients' employees, clients' customers, communities)
Cybersecurity and data privacy						
14	As a cybersecurity leader, Atos Group supports clients in fighting cyber threats and advancing market knowledge, while ensuring its own and its clients' protection to prevent security breaches that could disrupt operations, violate data privacy, damage reputation, and cause financial losses.	X	X	X		Downstream (employees, clients, clients' employees, clients' customers)

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

Regarding client relationships, the positive impact related to IRO 12 of increased customer satisfaction – driven by a client feedback channel that enables continuous improvement of products and services – creates key opportunities: new business growth through closer client proximity and market expansion by gaining a deeper understanding of client needs. Gathering client insights through surveys allows Atos Group to align its solutions and services more closely with customer expectations. This enhances the relevance of offerings, boosts satisfaction, and ultimately drives revenue growth and market expansion. Additionally, stronger client engagement may lead to collaboration on specific use cases and partnerships, fostering industry-specific expertise. This, in turn, can generate new project opportunities with dedicated clients and create joint go-to-market strategies.

Regarding data privacy and cybersecurity, the negative impacts related to IRO 14 of business interruptions caused by security breaches at client's operations and of data privacy violations caused by security breaches at Atos Group directly contributes to the risk of financial impacts, reputational damage due to security breaches at Atos Group. Indeed, security breaches could affect the client's operations through business interruption, but also data privacy violations in case of personal data leakages. This could seriously affect Atos Group's reputation if the impacted stakeholder complains or spreads dissatisfaction with regards to the incident to a wider audience (media, partners...). This could also lead to financial implications such as termination of existing contracts, loss of new contracts and renewals with clients and partners, or fines by regulatory bodies.

Human rights commitments of the Group relevant to consumers and/or end-users

As mentioned in S1, S2 and S3, and as stated in the **Atos human rights policy statement**, Atos Group aims to be a responsible employer globally, and to conduct business in an ethical and sustainable way, in all of its sphere of influence: employees, customers, end-users, partners, and across the supply chain.

Since 2010, Atos Group has been part of the UN Global Compact, where the chief executive officer (CEO) reaffirms yearly the Group continued support to the Ten Principles of the UN Global Compact in the areas of Human Rights, Labour, Environment, and Anti-Corruption. Atos Group communication on Progress is accessible publicly on this dedicated page: <https://unglobalcompact.org/what-is-gc/participants/12068-Atos>. The Group is committed to respect human rights in accordance with internationally accepted standards, such as:

- the principles of the Universal Declaration of Human Rights of 1948;

- the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work;
- the UN Human Trafficking Protocol;
- the UN Slavery Convention;
- the UN Global Compact;
- the UN Guiding Principles on Business and Human Rights.

Preventing any infringements on internationally recognized human rights is one of the objectives Atos Group is committed to meeting, with the aim of being able to always deliver services and products to customers and end-users in a way that respects human rights, ensuring that the workforce that produces them and the delivery always work in compliance with the relevant body of international law.

To ensure compliance with these standards, Atos Group is following a four-stage approach: identification and assessment of human rights risks, followed by an implementation of prevention measures, as well as relevant mitigation actions, and finally monitoring these processes to ensure effective implementation and improvement year after year. Atos Group's approach is fully described in the Atos Vigilance Plan, in section 5.7.

5.3.4.2 Client relationship

In the area of client relationship, the double materiality analysis revealed the following IRO comprising of a positive impact and an opportunity, all linked to the understanding of customers' needs (through clients' feedback channel or partnerships).

ID	Description	I+	I-	R	O*	Value chain
Client relationship						
12	By collecting clients' feedback and collaborating closely with them through project partnerships, Atos Group enhances its offerings, boosts customer satisfaction, identifies new business opportunities, and broadens its market reach.	X			X	Downstream (employees, clients' employees, clients' customers)

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

Historically, Atos Group has identified "Client Relationship" as a material risk, generally referred to as "Customer Relationship & Delivery Quality," and has embedded it into Enterprise Risk Management (ERM) for a long time (for more information on how the company mitigates this risk, please refer to chapter 7).

The Group's double materiality analysis updated in 2025, conducted in accordance with the European Directive CSRD approach and EFRAG recommendations, found that the topic of "Client Relationship" has one positive impact

related to Atos Group capability to increase customer satisfaction. Additionally, it identified the opportunity of generation of new business opportunities and market expansion.

With this analysis, the Group, while maintaining its previous approach to mitigating risks associated with customer relationship, should also focus on the positive aspects of interactions with consumers and end users. This will enable better management of the identified positive impacts and opportunities.

5.3.4.2.1 Policies [ESRS S4-1]

Atos Group has implemented a customer satisfaction policy designed to enhance the positive impact of its products and services on consumers and end-users, while also addressing associated material opportunities. This policy manages the positive impact of increasing customer satisfaction, which in turn can drive new business opportunities through closer client relationships. Additionally, it supports market expansion by leveraging a better understanding of clients' needs, facilitated by an established feedback channel.

The general objective of this policy is to implement a consistent framework for measuring to what extent Atos Group solutions, products, services, processes and deliveries meet or exceed its customers' expectations, and then to use outcomes to drive changes. This policy details the processes of surveying Atos Group customers at the strategic, tactical, and transactional levels. Detailed process description, procedures and related documents are available in the Group integrated management system.

The outcomes of the processes to collect feedback not only drive changes to adapt Atos Group services to clients and end-users but also ensure that the Group addresses the identification, assessment, management and remediation of material impacts on consumers and end-users. Additionally, this process covers material risks and opportunities related to consumers and end-users.

This policy covers the customers of Atos Group in all geographies where the Group operates. The policy which concerns the activities of selling products and services apply to all downstream value chain of the Group (clients). Atos Group did not identify consumers or end-users with specific characteristics requiring differentiated consideration.

The local offices in the geographies where Atos Group operates are accountable for the implementation of this policy. This responsibility typically falls into the most senior role in the geography, such as the CEO or the individual delegated by the highest manager in that region. Along with implementing the customer satisfaction policy, this person is also operationally responsible, together with the customer account teams, for ensuring client engagement (both consumers and end-users) and facilitating the use of their feedback to adapt and improve Atos Group products, services and processes.

In the geographies, Atos Group has a team or function responsible for managing the customer satisfaction policy

on behalf of the top management. This responsibility is typically assigned to the customer satisfaction team members (CSAT team members). The CSAT team has the capacity to drive and support account team members in engaging with clients and continuously monitoring the completion of surveys as planned.

A key responsibility of the local CSAT team is to guide the interviewers and account teams in making sure that the surveys are conducted effectively and to facilitate the output for further analysis. Results from all surveys, at any level, are consolidated into a single database for each account, project or service surveyed. The local and global CSAT teams also provide regular updates to top management, ensuring they are informed and able to take appropriate actions.

The effectiveness of consumer and end-user engagement is evaluated through ongoing monitoring of the CSAT plan's progress. The annual plan is divided into different waves, with implementation based on conducting customer satisfaction surveys at the applicable levels (strategic, tactical, or transactional) according to the plan.

Through the implementation of this customer satisfaction policy, Atos Group has committed to respecting the human rights of consumers and end-users. Specifically, in relation to this policy, Atos Group is committed to adhering to local regulations on personal data protection while ensuring that all survey processes and reports are fully aligned with the Atos Group data protection policy.

The specific channel in place for consumers and end-users to raise concerns about any type of misconduct or need directly with Atos Group is the whistleblowing system which is available in the next URL: <https://atos.integrityline.app/>. In that system, any consumer or end-user, as well as any internal or external stakeholder of Atos Group, can quickly and easily report concerns about actual or suspected misconduct that can affect Atos Group or the wellbeing of its employees.

The customer satisfaction policy has been set by considering the interests of the clients (customers) and indirectly the Atos Group clients' customers through regular feedback sessions, surveys and focus groups to gather comprehensive insights into their needs and expectations.

This policy is made available to all Atos Group employees who need to implement it by communicating it through the Group integrated management system SharePoint space.

5.3.4.2.2 Processes [ESRS S4-2, S4-3]

Description of the feedback process through satisfaction surveys at several levels

The perspectives of consumers and end-users gathered through the customer satisfaction surveys are considered in the decision-making process and help Atos Group to improve products and services while supporting in managing actual and potential impacts on those stakeholders. At Atos Group, customer satisfaction surveys engage directly with Atos Group clients, who are the end-users of Atos Group products and services, and indirectly with the end-users of Atos Group clients' customers. The end-users can sometimes be the employees of Atos Group clients, and other times they are the customers of Atos Group clients who receive Atos Group services integrated within another product or service. Feedback and perspectives from these end-users are gathered through Atos Group clients' feedback mechanisms. When a client facilitates the services delivered by the Group to other users through reselling, API integration, or by integrating Atos Group products/ services into their own offerings, they typically have their own procedures to gather feedback from these

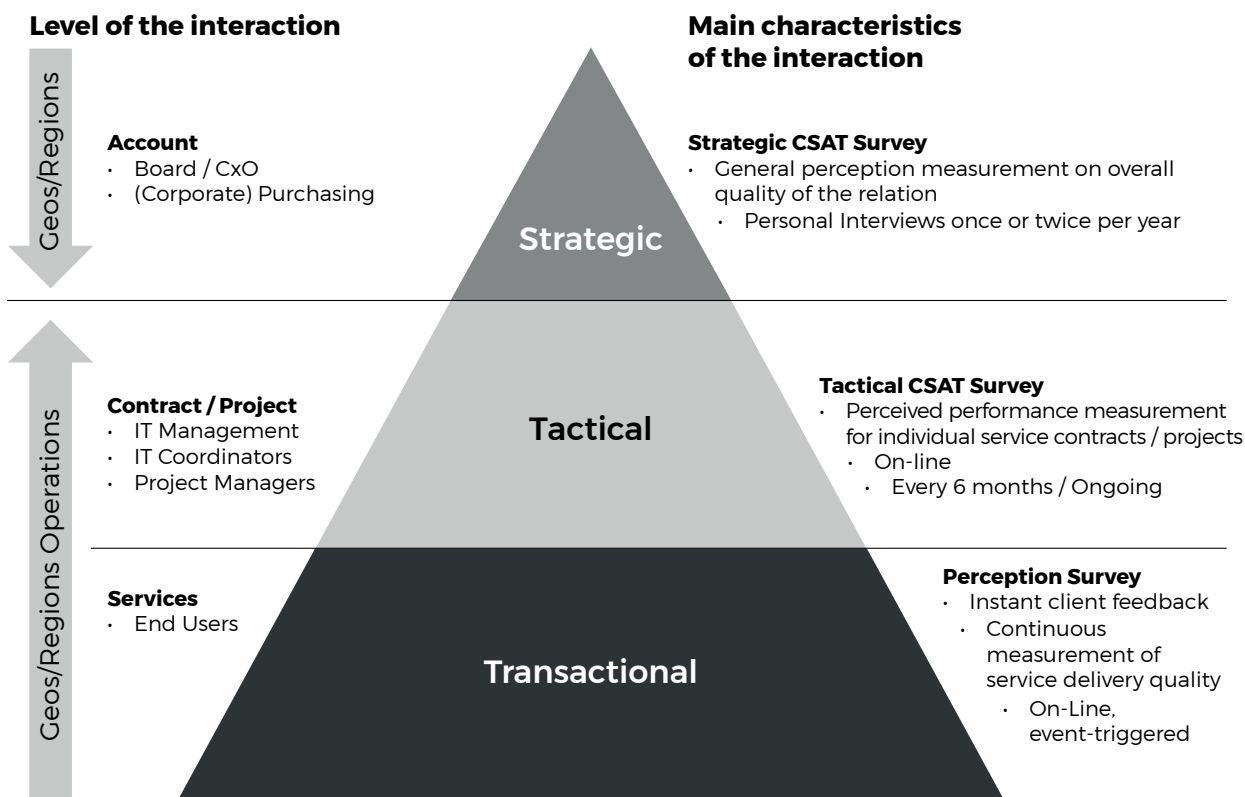
end-users. The Group expects to receive this information through the established feedback channels with its clients, as these clients are considered credible proxies that provide insight into the end-users' situations.

This type of engagement through consultation and/or information via surveys is conducted on a regular basis at various levels. The results are used to analyze whether changes need to be made in the Atos Group business processes to increase the customers' overall satisfaction and loyalty:

- it allows Atos Group to consistently measure customer satisfaction at consolidated account level and geographical level (geography or country cluster);
- it provides baselines for each account to improve upon;
- it identifies generic areas of concern across accounts and geographies;
- it identifies customers who could become Atos Group client references;
- it supports communication with all stakeholders demonstrating Atos Group commitment to sustainability.

The figure below shows how surveys at various levels fit together:

● The Atos Group customer satisfaction framework



At **strategic level**, Atos Group highest-level contacts (CxOs) are surveyed once or twice a year through personal interviews or interviews by call. Geographies are responsible for planning and conducting these interviews. Executive Sponsors are accountable for selecting

appropriate interviewees and interviewers, the Account Executive is responsible to drive the process per account (including the definition and execution of improvement plans).

At **tactical level**, operational contract teams ensure customer satisfaction surveys based on the type of activity:

- for continuous services, by contract, twice a year;
- for projects, at least once at the end of the project or every year.

Target respondents are part of the governance of these contracts: IT management, IT coordinators, contract managers, etc. Geographies are responsible for selecting contracts (using the criteria established in the customer satisfaction policy¹⁾) and contacts to be surveyed.

At **transactional level**, satisfaction of users (wherever agreed with the customer under the contractual agreements) is captured by an instant client feedback tool for all contracts that meet the selection criteria. Optionally, annual end-user perception surveys may be conducted to complete the analysis at this level.

Concerning the processes used to survey Atos Group customers at the strategic, tactical and transactional levels, the accountability falls within Geographies specifically:

- geographies (client executive partner and executive sponsor) are accountable for including strategic customer satisfaction management (CSM) process as part of their Account Planning & Reviews;
- geographies (geo heads of operations) are accountable for including the tactical customer satisfaction (CSAT) process in the account/service contract/project scope and delivery management reviews;
- geography operations heads are accountable for selecting the contracts included in the transactional customer satisfaction process, while the account service teams have the responsibility of implementing, managing the process and reporting on the results. Transactional CSAT may also be subject to contractual obligations.

5.3.4.2.3 Actions [ESRS S4-4]

To support the implementation of the customer satisfaction Policy and to achieve the highest customer satisfaction (CSAT) and net promoter score (NPS) possible, Atos Group has taken the following actions during the year 2025:

- revised definition of executive sponsors for Group Top300 clients and launch of reinforced strategic CSAT process;
- continuous support and efforts on performing customer satisfaction surveys;
- continuous support and efforts on monitoring the results of customer satisfaction surveys;
- setting of specific action plans related to a specific account which are defined and coordinated by the client executive partner, the client delivery executive or the project manager of the service/project depending on the level of the feedback (strategic, tactical or transactional).

The above listed actions ensure that the positive impact of increased customer satisfaction – driven by the client feedback channel enabling continuous improvement of products and services – is effectively managed. Simultaneously, they address the two key opportunities: new business prospects thanks to proximity with clients and potential market expansion through a deeper understanding of clients' needs.

Through these actions of continuous support for the customer satisfaction survey process, Atos Group aims to maintain high overall customer satisfaction (OCS) and keep its net promoter score (NPS) in line with industry benchmarks. These outcomes are normally associated with an increase in revenue contributing to the economic stability of the company as well as an associated increase in the number of clients. The implementation of these actions of continuous support contributes to the achievement of customer satisfaction policy objectives and targets of keeping an overall customer satisfaction and net promoter scores at high levels.

By encouraging its account teams to strengthen their relationships with clients, using the customer satisfaction survey as a useful opportunity, Atos Group enhances feedback channels and accelerates the collection of valuable insights for both Atos Group clients and their customers regarding products, services or delivery processes. This facilitates the swift adoption or adaptation of products, services or processes to better meet client needs and consumer expectations.

These actions cover all geographies where Atos Group is operating, reaching customers (Atos Group clients' employees) and Atos Group clients' customers depending on the products or services delivered.

Each year, Atos Group undertakes actions to strengthen the performance of customer satisfaction surveys and monitor the results, supported by a stable annual budget. Given the proven effectiveness of these initiatives, Atos Group plans to continue them in the future, ensuring dedicated financial and personnel resources for both local and global Customer Satisfaction activities.

In order to ensure continuous improvement of customer satisfaction, Atos Group implements targeted action plans for specific accounts, based on diagnostics conducted following any significant decline in net promoter score and addressing identified root causes through structured improvement measures. Additionally, Atos Group strengthens operational excellence by deploying a Group contract management program and establishing taskforces for delivery issues, with action plans defined across all survey levels (strategic, tactical, transactional) and applied at the account, project, and service or end-user levels.

Atos Group's managers responsible for specific accounts must develop, submit to the customer, and monitor the execution of tailored improvement plans, which are defined and coordinated at the strategic, tactical, and transactional levels by the designated client executive partner, client delivery executive, service delivery manager or project manager, respectively. The quality and proper coordination of these plans – including customer communication and follow-up until completion – are overseen by quality managers, with all strategic-level accounts surveyed annually to ensure effective implementation.

¹⁾ The Customer Satisfaction Policy establishes a default selection criterion that applies to accounts based on their external revenue budget. However, strategic or sensitive accounts can be added at the discretion of management.

Description of one action: the setting of specific action plans for accounts

Below is an example describing one of the three sets of the actions mentioned above – specifically, the process of setting targeted action plans for a specific account. These plans are implemented to support feedback processes with Atos Group customers (Atos Group clients' employees) and, indirectly, with their customers. These actions are designed to enhance customer satisfaction and manage its positive impact.

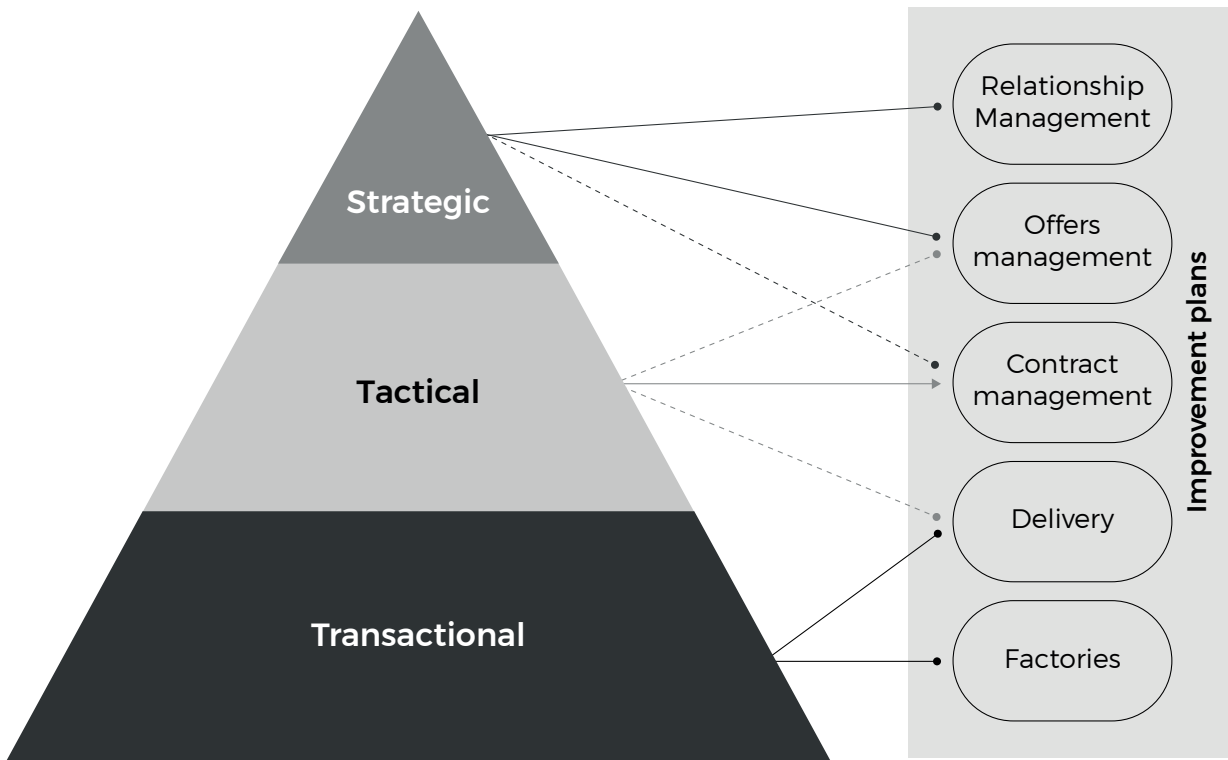
Since 2018, Atos Group quality department has been conducting diagnostics in the event of a NPS decline to identify the root causes and address them where applicable. As part of the customer satisfaction

improvement plan Atos Group analyses root causes and develops targeted improvement plans for clients whose ratings significantly declined compared to the last survey. These plans focus on addressing specific pain points, enhancing service delivery, and strengthening customer relationships to drive long-term satisfaction and trust.

To further strengthen Atos Group operational excellence, a group contract management program is deployed on major accounts to globalize and homogenize contract management activities, combining legal risk assessment, contractual obligations, and performance management. Taskforces are also set up in the event of delivery issues, aimed at responding quickly and adequately to such challenges.

Action plans are defined for each level of survey (strategic, tactical, transactional) at both account, project and service or end-users levels as described below:

Management of improvement plan at each level



For all plans related to account-specific improvements, the Atos manager in charge is responsible for developing the associated improvement plan, submitting it to its customer and following up its execution. Action plans related to one account are defined and coordinated by:

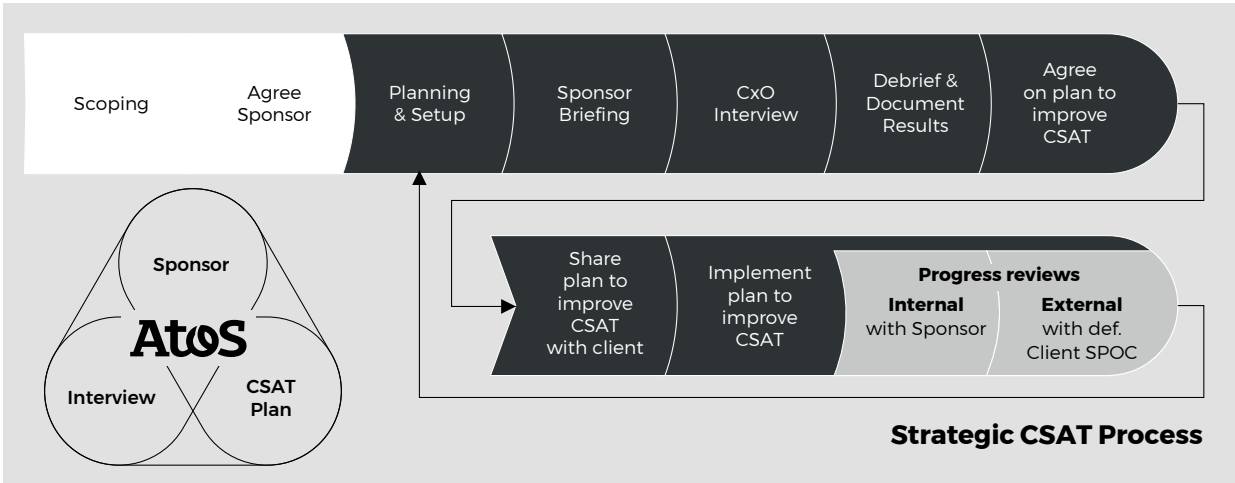
- The client executive partner for the strategic level;
- The client delivery executive/service delivery manager or the project manager for the tactical level;

- The project manager/client delivery executive/service delivery manager for the transactional level.

Action plans quality is assessed by quality managers in operations, geographies, country clusters or countries. Coordination includes the communication to the customer of the action plans and regular follow-up until completion.

At the strategic level, all accounts in scope are surveyed each year (preferably each semester) using the activities listed below.

●● Main steps in the strategic customer satisfaction process



To implement client relationship activities, Atos Group has assigned dedicated human resources to the customer satisfaction (CSAT) team. The successful execution of the actions outlined in this section (or the action plan) depends on continued financial support and backing from Top leadership.

Atos Group is currently unable to report specific financial resources allocated to these action plans, as CapEx and OpEx are not yet tracked and reported at Group level by individual action plans.

5.3.4.2.4 Targets [ESRS S4-5]

Atos Group has set the net promoter score (NPS) as main target during the last years to better track the effectiveness of the customer satisfaction policy, its process of feedback through surveys and their associated actions plans. The setting of targets on tactical level for OCS and NPS, supports an appropriate management of the positive impact associated with the increase of client's satisfaction and the opportunities for the Group of generating new business opportunities, as well as having a market expansion thanks to a better understanding of clients' needs and expectations. The targets defined are in line with industry benchmarks and established best practices, and as such, end-users were not involved in the target-setting process.

As for 2025, Tactical NPS target has been set at 74%, while actuals have reached 70% (same level as in 2024), which is significantly above market standard.

Achieving NPS target aligns with the Group's policy objectives, providing a consistent framework to assess how well customer expectations are met or exceeded. By focusing on customer satisfaction and leveraging feedback for continuous improvement, this goal supports Atos Group growth and long-term success.

The NPS is a widely recognized metric used to evaluate, monitor and track client satisfaction, as well as the customers' likelihood to recommend a company's products or services. Given this industry standard, Atos Group acknowledges that stakeholders expect a strong commitment to continuous improvement. Therefore, the Group aims to consistently enhance both NPS and overall customer satisfaction (OCS) through the sustained and continuous implementation of its very strong improvement process.

The progress against the yearly target is monitored and reviewed through regular sessions with delivery management and monthly status review between the local and global CSAT teams.

5.3.4.2.5 Metrics

As mentioned in the section before, the NPS is the main metric used to evaluate the performance and effectiveness of the actions implemented to support the feedback processes with Atos Group customers (Atos Group clients' employees) and indirectly with the Atos Group client customers. These actions are intended to ensure a positive impact and an increase in customer satisfaction.

The NPS at Atos Group is calculated based on a market research metric characterized by its simplicity and transparent methodology. The NPS assumes a subdivision of respondents into "promoters" who provide ratings ≥8.5, "passives" who provide ratings ≥6.5 & <8.5, and "detractors" who provide ratings <6.5. Calculating the NPS involves subtracting the percentage of detractors from the percentage of promoters for the defined scope.

The measurement of this metric has not been validated in 2024 by an external body. However, its calculation remains

stable since the last verification of one of the statutory auditors in 2020.

In summary, the most relevant metrics that support effective management of the customer satisfaction, along with the management of Atos Group opportunities such as new business opportunities and potential market expansion, are described below:

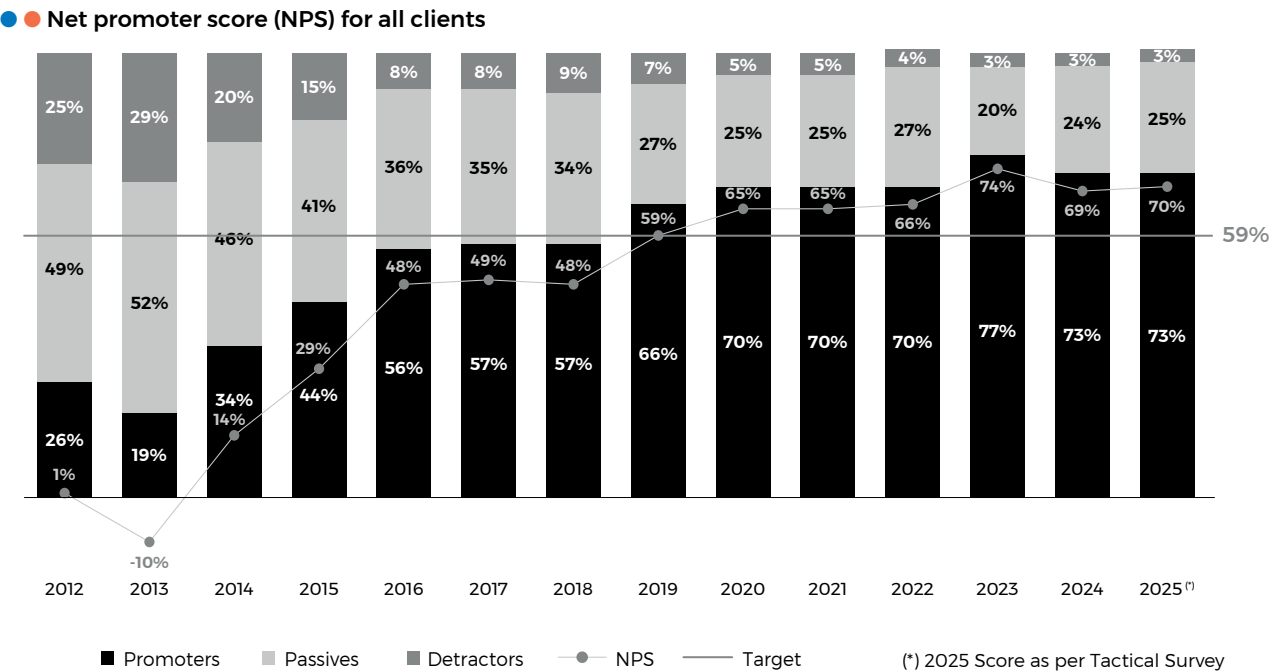
- **net promoter score (NPS®)**: net promoter score (NPS®) is a metric expressed as a percentage that measures how likely a customer is to recommend Atos Group, its products, or its services to a friend or colleague on a scale of 0-10. It is used to assess customer loyalty. Therefore, improving the NPS is crucial for Atos Group future growth;
- **overall customer satisfaction (OCS)**: This metric is used to evaluate the overall customer satisfaction at various levels and completes NPS to measure customer satisfaction and define improvement actions.

Below a summary of the achievement of those metrics in 2025:

Table with 5 columns: Indicator Name, FY 2025*, FY 2024, FY 2023, FY 2022. Rows include Group overall customer satisfaction (OCS), Net promoter score (NPS) for Atos Group top clients, and Net promoter score (NPS) for all clients.

* Scores as per Tactical Surveys. In previous years scores are disclosed as per strategic surveys.

Deep diving into the NPS evolution, Atos Group has achieved the following performance:



5.3.4.3 Accessibility and digital inclusion

Accessibility and digital inclusion (A&DI) form an integral part of Atos Group's values and purpose of enabling individuals "to live, work and develop sustainably, in a safe and secure digital space", ensuring equitable participation in society through accessible and inclusive digital technologies and services. All Atos Group entities, including subsidiaries and affiliates, are required to comply with A&DI principles and standards under the oversight of the global A&DI function, which enforces compliance through a structured framework involving: (i) risk identification and assessment via legal monitoring, risk libraries, and integration into the enterprise risk framework; (ii) preventive measures such as acceptance criteria, contractual clauses or annexes, and vendor accessibility maturity assessments; (iii) risk anticipation and mitigation through management action plans; and (iv) ongoing control testing and monitoring.

The global A&DI function, led by the head of accessibility and digital inclusion and reporting to the Group chief human resources officer, is supported by dedicated A&DI roles, including a global program manager, a quality and compliance manager, a senior legal advisor, and a compliance & regulatory advisor. Delivery and innovation activities are further reinforced by:

- the accessibility product management and strategy team within the growth office;
- the accessibility delivery team in Poland and in India global delivery centres, comprising business and process management, technical operations, project management, accessibility architecture, training, development, and design functions;
- a technical operations team responsible for workplace adjustments and assistive technology support;
- five regional accessibility practices in France, Germany/Austria/Central Europe, the UK & Ireland, North America, and International Markets (e.g., Iberia).

Atos Group's accessibility and digital inclusion activities are designed not only to protect the organization but especially to create a positive impact for downstream stakeholders, including Atos Group employees, Atos Group clients' employees, Atos Group clients' customers, and communities via the reinforced implementation of accessibility design principles and standards. Accessibility measures shall contribute to enabling digital inclusion by

provision of operational access to the digital and information space. Through reinforcement of accessible and inclusive digital products and services, Atos Group, its vendors, partners and clients, can contribute to equal access, reduction of social barriers, and delivery of broader societal benefits. Atos Group's accessibility and digital inclusion actions aim to deliver societal impact by embedding accessibility internally and externally, reinforcing Atos Group's role in creating inclusive digital ecosystems. These actions shall strengthen knowledge development, advance education, and drive innovation through AI-driven compliance tools:

- **internal benefit:** increasing accessibility-compliant environments, tools, and knowledge hubs makes workspaces and processes more usable for employees and subcontractors, fostering disability inclusion and efficiency;
- **external benefit:** Building capacity to deliver accessibility-compliant products and services at scale enables clients and end-users to interact seamlessly, amplifying digital equity across sectors – particularly in public services;
- **addressing knowledge gaps:** according to the *Baromètre du numérique* and national inclusion reports, a significant majority of professionals in France lack formal training in digital accessibility (Baromètre du numérique 2024, SEEPH accessibility priority). Since 2025, Atos Group addresses this gap by training its entire workforce on accessibility compliance basics since 2025 and supporting free training and certifications with professional bodies like international association of accessibility professionals (IAAP) DACH¹.

Market context: global and European compliance deadlines under the European Accessibility Act (EAA) and similar regulations create a significant delivery gap for accessibility-compliant large projects. Industry reports indicate that only 39% of companies are on track for compliance (BusinessWire), while the global digital accessibility services market is projected to reach \$5.6 billion by 2035 (Business Research Insights). Atos Group's structured accessibility management system (MS4A), certified experts, and global GDC-based delivery model shall enable the company, its partners and clients to address this gap, contributing to inclusive digital ecosystems and generating positive societal impact.

¹) DACH stands for Deutschland (Germany), Austria (Austria) and Confoederatio Helvetica (Switzerland).

In the area of accessibility and digital inclusion, the double materiality analysis revealed one positive impact.

ID	Description	I+	I-	R	O*	Value chain
Accessibility and digital inclusion						
13	Contribution to the access provision to the digital and information space having positive societal impacts through its contribution to knowledge development, education and research.	X				downstream (employees, clients' employees, clients' customers, communities)

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

5.3.4.3.1 Policies [ESRS S4-1]

Atos Group adopted its global accessibility and digital inclusion (ADI) policy in 2019, reinforced through biannual updates (2021, 2023, 2025). This policy affirms Atos Group’s commitment to enabling universal access to digital and information spaces through knowledge development, education, and research, creating positive societal impact, for all stakeholders of the B2B context explicitly mentioning them, as required for this IRO, since the 2025 version:

“Operating in a business-to-business (B2B) context, Atos Group delivers solutions across sectors including private sector and public services, government, healthcare, and education. This policy affirms our commitment to accessibility and digital inclusion for all individuals interacting with Atos Group’s services and technologies directly or indirectly via our customers, including employees, contractors, and end users within client organizations, as well as citizens accessing public services.”

The general objectives of this policy are:

- **compliance with legislation:** adhering to global and local accessibility standards, guidelines, regulations, conventions and acts, including the UN convention on the rights of persons with disabilities, European accessibility act and/or any other applicable legislation within Atos Group jurisdictions on digital inclusion, non-discrimination, procurement, labor, human rights and data privacy;
- **supply chain accessibility:** reinforcing suppliers’ compliance with A&DI requirements through A&DI information, maturity assessments and contract clauses;
- **unified governance:** implementing a unified governance structure to streamline A&DI implementation;
- **assistive technology and workplace adjustments (WPAs):** enabling inclusive employment through WPA catalogues, adjustment request processes, and resolution tracking;
- **knowledge and competence development:** providing mandatory awareness and role-based training, certification programs, and career paths for accessibility professionals to reinforce A&DI competencies.

This policy is monitored through the accessibility and digital inclusion corporate governance:

- **accessibility governance, risk & compliance office:** maintains the A&DI policy under continuous improvement, monitors implementation of accessibility processes through the management system for accessibility (MS4A) aligned with the Group QMS, and oversees internal controls to ensure compliance-relevant processes run effectively. This includes collection and classifying evidence of conformance, proposing and monitoring management action plans with certified consultants, and operating preventive and detective controls such as legal-watch to keep policies and procedures aligned with current regulatory requirements;
- **accessibility delivery team:** provides certified A&DI consultants for consultancy, testing and audits.

The policy applies to:

- all ICT products, services, and systems purchased, developed, or supplied by Atos Group;
- environments and processes supporting products, services, and systems purchased, developed, or supplied by Atos Group.

The accessibility and digital inclusion policy addresses the needs of clients, end-users, employees, suppliers, partners, Non-governmental organizations (NGOs), public entities, professional organizations, and people with disabilities and their communities.

The policy aims to create a positive impact across the value chain: it focuses on Atos Group clients and end-users as well as employees, ensuring accessibility in digital workplaces such as Microsoft Windows and M365 environments.

To achieve this, the policy promotes:

- compliance with international and local regulations including the UN convention on the rights of persons with disabilities and the european accessibility act;
- inclusive user-centric design integrated into products and services;
- manual accessibility testing by certified experts to validate conformance;
- active feedback loops from users with disabilities to drive continuous improvement.

This ensures that all aspects of the organization are held to the same standard of accessibility compliance, addressing both client needs and legal obligations.

The focus is set on Atos Group clients and the end-users of their products and services, as well as Atos Group workforce, creating a positive impact across the value chain, especially in the digital workplaces using Microsoft Windows and M365 environments. The policy aims to enhance accessibility compliance and continuous improvement through the enhancement of inclusive user-centric design, manual testing by accessibility experts, and encouragement of feedback from users with disabilities.

Atos Group commits to respect legal norms defined in a dedicated standard clause for supplier contracts, including European norm EN 301 549-related standards such as:

- WCAG 2.2, at least AA level;
- ISO 9241-171;
- ISO 13066-1;
- EN 301 549 V3.2.1 (2021-03).

Atos Group also complies with local standards in force, including but not limited to:

- France: RGAA 4.1.2 (2022);
- Germany: BITV 2.0;
- United States: section 508 of the rehabilitation Act of 1973;
- Canada: Accessible Canada Act; CAN/ASC-1.1:2024;
- Mexico: general law for the inclusion of people with disabilities (LGIPD).

Legal watch activities ensure continuous monitoring of global and local accessibility laws and regulations, assessing risks and advising compliance strategies. They embed accessibility requirements into contracts and governance processes to prevent legal exposure. Accessibility navigator, an AI tool, automates this by tracking regulatory changes, supporting compliance goals and structured obligations. Together, they provide proactive compliance management, reducing risk and improving efficiency for accessibility standards like WCAG and EN 301 549.

The accessibility and digital inclusion policy is maintained under the Atos Group quality management system and stored in the Atos Group published library. It is reviewed and updated on a biennial basis to ensure alignment with evolving legal and regulatory requirements.

Access and availability:

- internal access: all Atos Group employees can access the policy via the Atos Group accessibility portal, a centralized knowledge hub on the corporate Intranet;
- public access: a public version of the policy is published on the accessibility statement page of the Atos Group corporate website.

Training and awareness:

- the policy is embedded in the mandatory code of ethics training and complemented by a dedicated course, *"accessibility and digital inclusion in Atos"*, available in multiple languages on the Atos Group learning management system (LMS);
- additional learning resources include role-based curricula, webinars, and trainer-led sessions delivered by certified internal accessibility experts;
- two annual global events, the global accessibility awareness day and the innovation in disability inclusion event on the international day of persons with disabilities, reinforce visibility internally and externally.

Partner and supplier requirements:

- under the Atos Group partners' commitment to integrity, partners must uphold zero discrimination principles, prevent harassment, and actively promote inclusion, gender equality, and accessibility in the workplace;
- as a signatory of the ILO global business and disability network, Atos Group requires suppliers to support accessibility compliance. Suppliers may be asked to provide accessibility conformance reports (ACRs) for digital products to demonstrate adherence to relevant legislation and standards (e.g. ISO 40500, ISO 9241-171, ISO 13066-1, EN 301 549).

Accountability for implementation lies with the head of accessibility and digital inclusion, while operational roll-out globally and locally is managed by the Group program manager of accessibility and digital inclusion governance through structured organizational change programs.

5.3.4.3.2 Processes [ESRS S4-2, S4-3]

The updated global accessibility and digital inclusion (A&DI) policy defines the framework for governing accessibility processes across Atos Group. These processes have been implemented or adjusted in line with the policy's principles and are structured into seven process groups (see section 5.3.1.8): governance and compliance; risk, quality and audit management; monitoring, data & reporting; knowledge and competencies; workplace adjustments; built environment compliance; and sales, presales and portfolio compliance.

While some processes directly support access to the digital and information space with positive societal impact, most contribute indirectly by reinforcing compliance and ensuring consistent application of accessibility requirements.

Governance and compliance processes encompass legal and procurement oversight, accessibility audits, conformance monitoring for products, documents, internal IT, brand and web environments, as well as supporting resources such as the accessibility knowledge hub and internal contact channels.

Risk, quality and audit management covers the Group's accessibility management system, contractual and legal risk oversight, and the operation of dedicated internal controls.

Monitoring, data and reporting processes include corporate accessibility compliance monitoring and contribution.

Knowledge and competencies are strengthened through mandatory trainings, professional and internal certifications, role-based learning and advisory activities.

Workplace adjustment processes provide assistive technologies, accessibility end user support services, and guidance on individual accommodations.

Built environment compliance addresses facility-related assessments and accommodations.

Sales, presales and portfolio compliance ensures accessibility considerations are systematically incorporated into commercial activities and marketing events.

These accessibility and digital inclusion processes aim to clearly define roles across responsible, accountable, consulted, and informed stakeholders who benefit from role-based work instructions and training. Each process critically related to the enterprise risk framework shall be subject to dedicated internal controls and monitoring of process efficiency to identify related gaps and issues early. Based on internal control results and efficiency, processes are subject to action plans for ensuring their continuous improvement.

All processes shall be published or referenced by Atos Group accessibility in collaboration with the published storage documents library on AIMS or the accessibility page on the intranet. This integration supports alignment with Atos Group's broader ISO-certified governance framework, while acknowledging that the accessibility management system is not yet subject to formal ISO certification.

The Atos Group's mechanisms for end-user and employee engagement are implemented through multiple communication and participation channels, the oversight and coordination of which are ensured by the head of accessibility and digital inclusion:

- **internal ticketing (PISA):** employees can request workplace adjustments, report accessibility issues, and provide feedback;
- **internal compliance contact email:** published on the Atos Group intranet for employees to raise accessibility-related compliance concerns or request legal advice;

- **public accessibility contact email:** available on the Atos Group website for clients and external users to submit requests and comments, supported by published accessibility statements and ACRs;

- **employee resource groups (ERGs) adapt:** provide forums for employees to voice disability-related topics, share experiences, and participate in consultations on accessibility and DEI. ERG feedback shall be considered for training content alignments, workplace adjustment refinements, policy and process refinements;

- **awareness and engagement events:** two annual global events – global accessibility awareness day and the innovation in disability inclusion event—reinforce visibility and foster dialogue internally and externally. The effectiveness of these engagement activities is assessed through structured feedback mechanisms, including public and employee live-chats, post-event surveys, participation metrics, qualitative stakeholder input, and periodic internal evaluations. These assessments are used to determine the extent to which the events improve stakeholder understanding, drive engagement, and contribute to continuous improvement of the Group's accessibility and inclusion initiatives.

5.3.4.3.3 Actions [ESRS S4-4]

The Atos Group accessibility function developed local and functional action plans to reinforce accessibility and digital inclusion, based on the key objectives set in the global accessibility and digital inclusion policy. These actions aim to create positive societal impact by enabling access to digital and information spaces for Atos Group employees, client organizations, and communities, supporting knowledge development, education, and research.

As part of its commitment to accessibility and digital inclusion, Atos Group undertook the following actions in 2025:

- **policy alignment:** reinforced and aligned the global accessibility and digital inclusion policy with legal requirements and public reporting commitments, including explicit mention of all relevant stakeholder groups in the B2B context;
- **governance and compliance:**
 - defined requirements for the management system for accessibility (MS4A), an ISO-aligned framework integrated with Atos Group quality management system to ensure systematic monitoring and enforcement of accessibility standards. The system shall include governance guidance from policy through operational processes and work instructions, supported by monitoring and measurement of accessibility process and compliance data, and reporting mechanisms with metrics and targets aligned to compliance requirements,

- **training and awareness:**

- incorporated mandatory training on accessibility, digital inclusion, and disability inclusion into the code of ethics program for all employees, aligned with Valuable 500 KPIs, reinforcing accountability across the organization,
- introduced in 2025, this initiative shall enable accessibility compliance long-term,
- certified new accessibility professionals with IAAP,
- hosted free preparatory training and certification sessions for IAAP DACH knowledge badge "Barrierefrei lehren" in Germany and Poland, enabling employees and external participants to gain recognized accessibility credentials. This IAAP-certified accessibility training for higher education contexts equipped employees and external participants to design and deliver inclusive digital content for universities, acting as a catalyst for knowledge dissemination and accelerating societal impact through enablement of accessible education;

- **workplace adjustments:** streamlined global workplace adjustment processes to reduce administrative burden and enabled employees to submit feedback and support requests via the PISA ticketing system;

- **monitoring tools:** developed further the Atos ATVisor console, a monitoring tool that aims to proactively identify and address accessibility issues and enable maintenance in operational condition of accessibility features and assistive technology installed on the Atos Group estate;

- **procurement framework:**

- introduced accessibility clauses for workforce-facing purchases, improved accessibility clauses for other purchase contexts and conducted vendor maturity assessments with strategic and core suppliers that are in scope for accessibility to strengthen supply-chain compliance,
- entered the business disability network procurement working group,
- recognized accessibility and digital inclusion as part of Atos Group partners' commitment to integrity;

- **risk management framework:** built accessibility risk and remediation action plan templates for RAID libraries (e.g. Atos Group MyRisks);

- **legal framework:** created and proposed accessibility clauses for client contracts and procurement use on workforce-facing purchases;

- **knowledge and resources:** maintained and expanded the accessibility knowledge hub, providing centralized guidance, procedures, and links to the accessibility academy and champions network, with multilingual content for global reach;

- **metrics and evaluation:** developed accessibility risk heuristics for accessibility product compliance.

To continue promoting digital inclusion and positive societal impact, Atos Group will continue implementing actions in 2026, such as:

Policy and governance:

- maintain the accessibility conformance statement, including the accessibility conformance report (ACR) and public policy, on the commercial webpage;
- respond to all accessibility-related requests received via the public contact channel;
- maintain global documentation of standardized accessibility governance and compliance processes by 2026.

Training and awareness:

- provide mandatory training on accessibility, digital inclusion, and disability inclusion to the global workforce (referenced under ESRS S1);
- ensure accessibility compliance for all mandatory training courses (referenced under ESRS S1);
- manage records of employees holding professional accessibility certifications.

Product compliance and monitoring:

- produce ACRs for developed Atos Group products and services;
- collect ACRs for new third-party products and services provided by vendors and partners;
- manage ACRs in the product accessibility compliance inventory (PACI).

Vendor and procurement compliance:

- reinforce the accessibility procurement framework, revising and formalising its procedures to ensure that procurement of products and services in scope strictly comply with applicable statutory obligations, international standards, and internal integrity principles;
- ensure accessibility checks are embedded in e-sourcing (Ariba), with a clear evidence trail (ACR/VPAT and contractual annexes where applicable);
- drive supplier enablement via vendor accessibility maturity assessments and follow-up remediation plans tracked centrally.
- align with accessibility governance roles on monitoring & reporting (dashboards/metrics), ensuring procurement inputs to the wider DE&I/Accessibility reporting streams. Example: monitor inclusion of accessibility clauses in procurement processes and RFPs.

Tools and knowledge:

- deploy the internal accessibility navigator across relevant Atos Group stakeholders during 2026, with localized deployments thereafter.

Risk management framework:

- implement accessibility risk and remediation templates within Atos Group RAID libraries (e.g. Atos Group MyRisks);
- track the frequency with which accessibility risk and remediation templates are used across business units.

In order to implement the actions above, Atos Group has allocated dedicated human resources to the A&DI team, with the support from other functions such as global procurement depending on the stream. The successful execution of the actions outlined in this section (or the action plan) depends on continued financial support and backing from Top leadership.

Atos Group is currently unable to report specific financial resources allocated to these action plans, as CapEx and OpEx are not yet tracked and reported at the Group level by individual action plans.

5.3.4.3.4 Targets [ESRS S4-5]

To assess the effectiveness of the accessibility and digital inclusion policy and related actions, Atos Group has set specific targets. These targets focus on accessibility governance, compliance, and operational enablement.

- For **policy and governance**: Atos Group aims to update the A&DI policy every two years, update the accessibility statement and the accessibility conformance reports (ACR) on Atos Group website at least once a year and aims at responding to 100% of accessibility-related requests submitted through the commercial webpage contact point;
- For **training and awareness**: the target is to train at least 90% of the global workforce on accessibility, digital inclusion, and disability inclusion basics, as well as ensuring accessibility compliance of all mandatory training courses with accessibility requirements;
- For **product compliance and monitoring**: the objective is to collect ACRs from vendors, suppliers, and business partners for products and services, and store them in the product accessibility compliance inventory, using the 2025 status as the baseline for year-on-year improvements;
- For **procurement**: Atos Group aims to strengthen the integration of accessibility requirements across its e-sourcing and supplier-management activities. Building on the baseline established in 2025 for the proportion of strategic and core suppliers assessed for accessibility, the Group targets a progressive increase in supplier-coverage over the coming years. In parallel, Atos Group sets a target to measure and at least maintain the inclusion of explicit accessibility criteria in eligible procurement events (RFI, RFQ and RFP), using the 2025 adoption rate as the baseline for year-on-year improvements;
- For **tools and knowledge**: the Group aims at deploying the internal accessibility navigator across all relevant stakeholders in 2026 (with phased localization thereafter);

- For **risk management framework**: Atos Group will measure the frequency of use of accessibility risk and remediation templates in Atos Group RAID libraries (e.g. Atos Group MyRisks).

To avoid duplication, workforce diversity and inclusion targets (including workforce support) already disclosed under ESRS S1 (section 5.3.1.8.4) are not repeated here.

The tracking of the progress of all actions is made through the regular meetings of the A&DI governance.

5.3.4.3.5 Metrics

In order to track the overall effectiveness of the Group in the area of accessibility and digital inclusion, Atos Group measured the following KPIs which in a sense contribute to the access provision to the digital and information space, and have positive societal impacts through its contribution to knowledge development, education, and research.

The policy, conformance and training targets were met: in 2025, in addition to the update of the Group accessibility and digital inclusion policy, the publication of the accessibility statement and the accessibility conformance reports (ACR) on Atos Group website, 87.97% of employees completed accessibility and digital inclusion module of the code of ethics training.

For product compliance and monitoring: 1,350 ACRs were received in the product accessibility compliance inventory and 57 ACRs assessed (4.2%) which will be the 2025 baseline for future improvements.

With regards to IAAP certifications performed in 2025 within Atos Group workforce:

- 33 employees are now IAAP certified professionals in accessibility core competencies (CPACC);
- 2 employees are now IAAP accessible document specialists (ADS);
- 11 employees are now IAAP web accessibility specialist (WAS);
- 11 employees are now IAAP certified professional in web accessibility (CPWA).

Vendor metrics: during 2025 Atos has assessed 95 strategic and core suppliers that are in scope for accessibility, covering 32% of the total group spend. Accessibility scope is defined based on the procurement category the purchase is made in. Strategic or core suppliers are suppliers that are selected based on the level of spend and criticality to Atos Group (they are part of the Atos Group supplier management program).

Procurement event adoption indicator: From the e-sourcing pipeline, 12/54 events (22%) included explicit accessibility criteria this year. Only RFI, RFQ and RFPs are in scope; xpress, bidding and discovery are out of scope.

5.3.4.4 Security/cybersecurity

Group security is a strategic function spanning all countries and entities within Atos Group. Due to its strategic position, the Group chief information security officer (CISO) has direct reporting to the Atos Group chief digital and information officer. Its mission is to lead the organization's effort to manage internal security and safety

risks by anticipating adverse effects of security and safety events to the organization.

In the area of cybersecurity, the double materiality analysis revealed the following IRO comprising of a positive impact, a negative impact and a risk.

ID	Description	I+	I-	R	O*	Value chain
Cybersecurity and data privacy						
14	As a cybersecurity leader, Atos Group supports clients in fighting cyber threats and advancing market knowledge, while ensuring its own and its clients' protection to prevent security breaches that could disrupt operations, violate data privacy, damage reputation, and cause financial losses.	X	X	X		downstream (employees, clients, clients' employees, clients' customers)

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

Negative impacts are being managed internally as risks, and Atos Group streamlines its efforts to minimize these risks as much as possible.

5.3.4.4.1 Policies [ESRS S4-1]

Atos Group, as a global service provider with many customers dependent upon the provisioning, delivery, and operation of Atos Group business solutions, has adopted a comprehensive set of policies to manage risks of security breaches and incidents. Consequently, the Group recognizes that the occurrence of disruptive events has the capability to materially impact, including, but not limited to safety of Atos Group employees, contractors, clients' employees, Atos Group assets and business operations, Atos Group client assets and business operations and Atos Group reputation. The most important documents covering material negative impacts (business interruptions caused by security breaches, data privacy violations caused by security breaches) and the material risk of financial effects, reputational damage due to security breaches are:

- **Atos information security policy** – sets the framework and high-level objectives for best protecting its assets from all threats and secure delivery of products and services to clients;
- **Atos global business continuity management policy** – establishes a systematic approach to managing adverse events that could disrupt business operations. It also ensures that Atos Group can continue critical operations, protect its brand and value-creating activities, and safeguard the interests of customers and stakeholders

during disruptive incidents. It aligns with international standards (such as ISO 22301), integrates IT Service Continuity Management and Disaster Recovery, and is applicable to all Atos Group employees, who are expected to support its implementation in their work scope;

- **Atos security risk management policy** – provides a structured framework for identifying, analysing, evaluating, and treating security risks that could affect business objectives. It is part of Atos Group's broader enterprise risk management framework. The policy emphasizes comprehensive risk management, top-down and bottom-up risk assessments, use of assessment checklists, and continuous improvement;
- **the cyber emergency policy** – is an integral component of Atos Group's global business continuity framework. It ensures that all processes, procedures, and controls are properly documented, implemented, and maintained to safeguard information security during emergencies, including cyber incidents. The policy supports uninterrupted operations and aligns with related frameworks – such as crisis management and IT service management – to reinforce security and business resilience in adverse situations;
- **Atos secure development policy** – outlines a structured framework for integrating security best practices throughout the software development lifecycle. This policy aims to ensure that applications and systems developed by Atos Group are secure, resilient, and compliant with relevant security standards and regulations;

- **Atos crisis management policy** – provides a structured and efficient framework for managing and mitigating crises that could significantly impact Atos Group operations, reputation, and stakeholders. This policy aims to ensure a swift, coordinated, and effective response to crises, mutual support, and learning from past incidents, thereby minimizing their adverse effects and ensuring business continuity;
- **Atos information backup and recovery policy** – sets requirements for managing backup and recovery of information to ensure business continuity and data integrity. Its objectives are to guarantee Atos Group's ability to recover from incidents, minimize data loss and downtime, and ensure backups are usable through regular restore tests;
- **Atos vulnerability management policy** – ensures the identification, assessment, and remediation of security vulnerabilities for Atos Group information system within Atos Group environment. This policy aims to minimize the risk associated with vulnerabilities and enhance the overall security posture of the organization. By defining minimum requirements for vulnerability management, supporting timely updates, and maintaining clear processes for categorization and remediation it ensures cyber resilience;
- **Atos security and safety awareness policy statement** – establishes a secure environment for protecting information assets and personal data. It mandates regular training, phishing simulations, and ongoing communication to ensure staff understand security requirements and their responsibilities. Aligned with ISO 27001:2022, the policy enforces compliance and defines clear roles, making security awareness a cornerstone of Atos Group's resilience;
- **Atos Group security strategy 2025-2028** – is designed to safeguard company assets, ensure secure products and services, and build trust with customers and partners. The strategy is aligned with the Atos Group business strategy and is structured around four main strategic objectives: alignment with Atos Group business strategy, enhancing customer and partner trust and satisfaction, efficiency and effectiveness of security solutions, and anticipating and adapting to new threats. The strategy is based on the Atos Group information security management system (ISMS) and emphasizes a proactive approach to cybersecurity;
- **Atos AI policy** – sets out clear guidelines for the responsible, ethical, and secure use of artificial intelligence within the Group. It emphasizes accountability, transparency, risk management, human oversight, fairness, security, privacy, continuous improvement, ethical use, inclusivity, environmental impact, and user education. All staff must be trained and aware of AI risks and ethical considerations, and any

breaches must be reported immediately. The policy is closely integrated with Atos Group's broader management systems, including information security, quality, ethics, data protection, and sustainability.

The general objective of these policies is to ensure high standards of security and reliability in providing services to Atos Group clients and end-users. Since its inception in 2001, the Atos information security management system (ISMS), which is mandated across all Atos Group legal entities, has continued to mature as a result of plan-do-check-act cycle. The security organization manages the continuous improvement cycle required by the ISO 27001 certification.

Apart from the key policies mentioned above, Atos Group security maintains global security and safety policies, standards and guidelines that can be used as basis for managing the material impacts related to consumers and end-users that were identified in the last double materiality analysis and included in the table above. The policies are regularly reviewed and updated regularly according to the Atos Group cybersecurity and architecture strategy evolution, but also in response to an ever-changing risk landscape. These out-of-cycle reviews can be triggered by audit findings, internal or external changes, and lessons learned from security incidents or crisis. Regardless of review type, all policies are monitored through regular audits as part of the ISO 27001 certification process and are stored within the Group security library on SharePoint available to all Atos Group employees. They cover security and privacy requirements for Atos Group internal use, partners, suppliers and clients.

Therefore, through adoption of these policies Atos Group addresses both positive and negative impacts. The positive impact includes client relationships through feedback channels, contributing to digital inclusion, and supporting cybersecurity through products and services. Negative impacts, on the other hand, may include security breaches at clients' operations and Atos Group, leading to business interruptions and data privacy violations and ways of solving them. All policies collectively guarantee that the Group upholds high security and reliability standards, which directly benefit customers and end-users by protecting their data and ensuring uninterrupted, secure service delivery.

The Atos Group continues to enhance its extensive set of security policies and supporting collateral and has improved its efficiency through digital transformation. Intellectual property of assets and confidential information, including, but not limited to, the use of confidentiality agreements, encryption and logical and physical protection of information, are also covered within these set of policies. These documents are stored within a SharePoint library and are available to all Atos Group employees. This document set is routinely audited as part of the ISO 27001 certification process.

Atos Group information security management system (ISMS) documentation also covers security and privacy requirements of customers in addition to the annual security awareness programs conducted for all Atos Group employees.

During 2025, the following were added to the ISMS document set.

- Atos group security strategy 2025-2028;
- Atos secure configuration management policy;
- Atos site closure policy;
- Atos active directory scanning policy;
- Atos occupational health and safety policy;
- Atos AI policy;
- Atos bug bounty management policy.

The Group chief information security officer (CISO) has a reporting to Atos Group chief digital and information officer for his accountability and the implementation of the above policies. Additionally, Atos security policy statement is signed by the CEO to ensure that it has the highest level of authority and commitment within the organization.

Through the implementation of these policies, Atos Group has committed to respect the ISO 27001 standards, Information technology infrastructure library (ITIL), Control objectives for information and related technology (COBIT), national institute of standards and technology (NIST) cybersecurity, the binding corporate rules (BCR), the general data protection regulation (GDPR), network and information security directive 2 (NIS2) and cyber essentials (in the UK).

These policies have been set by considering the interests of Atos Group employees and Atos Group clients' employees through addressing and managing the risks and in the case of a product or service intended to a consumer, Atos Group clients' customers will benefit from the effect of those policies by ripple effect.

All Atos Group employees must comply with above policies which are made available to them via the Group security SharePoint site and are communicated through various channels, including global and local email communication and Group's security newsletter. This multi-channel approach ensures that all employees are well-informed and can easily reference the policies when needed.

Policies with regard to consumers and/or end-users

Atos Group security policies governing consumers and end-users are fully aligned with internationally recognized standards and regulatory frameworks. These include the **general data protection regulation (GDPR)** for personal data protection, the **NIS2 directive** and its implementing acts for IT suppliers to strengthen network and information security, and the **united nations guiding principles on business and human rights** to uphold ethical and responsible practices. In addition, Atos Group integrates these principles into its operational and contractual obligations, ensuring transparency, accountability, and resilience across all services delivered to clients and end-users.

Policies relating to supply chain security

A number of documents in the Group's information security management system (ISMS) relating to supply chain security have been updated in 2025 further reinforcing Atos Group security requirements in its supply chain as well as reflecting changes and improvements to its processes and approach in supply chain security. These are:

- Atos supplier security and assurance policy;
- Group security supplier assurance process for new suppliers and partners;
- Group security supplier assurance process for existing suppliers and partners;
- Atos vendor risk assessment questionnaire.

Security requirements for partners and suppliers

The security requirements for partners and suppliers document is part of the Group information security management system (ISMS) and reflects the charter of trust baseline security requirements for the supply chain (principle 2). It sets clear expectations for security and privacy and best practices in all engagements with Atos Group partners and suppliers. This document is provided with every Atos Group request for proposal (RFP) and Atos Group request for information (RFI) to help partners and suppliers assess compliance with Atos Group requirements for proposed services, products, or business activities. It must be attached to and forms part of Atos Group contracts worldwide, and partners and suppliers are required to instruct their employees to adhere to its provision and implement all necessary controls.

This document is publicly available on Atos Group's official website at: <https://atos.net/wp-content/uploads/2025/02/atos-security-requirements-for-partners-and-suppliers.pdf>.

5.3.4.4.2 Processes [ESRS S4-2, S4-3]

Processes for engaging with consumers and end-users about impacts

Atos Group relies on general processes described in various policies to remedy negative impacts such as business interruptions and data privacy violations. Information security management system (ISMS) processes are designed to create a comprehensive framework for managing information security risks, ensuring compliance, and promoting a culture of security within the organization. These processes are regularly reviewed and updated to adapt to new threats and changes in the business environment, demonstrating Atos Group commitment to information security excellence. The key security processes that are integral to Atos Group information security management system (ISMS) and address both positive and negative impacts are risk management, incident management and IT security supplier assurance process.

The risk management process involves identifying potential security threats and vulnerabilities, assessing the level of risk, and evaluating these risks based on their likelihood and impact. Appropriate controls and measures are then implemented to mitigate the risks, which may include avoidance, transfer, acceptance or reduction. By decreasing the chances of failure and uncertainty and increasing the likelihood of success, risk management helps Atos Group to build a solid and sustainable strategy. Proper implementation of this process means Atos Group anticipates and prepares for potential threats, reducing the likelihood of unexpected events that could harm its reputation or financial standing, which in turn minimize the impact of risks, ensuring continuous and secure service delivery. Risk management provides assurance to Atos Group stakeholders on maturity of its internal processes and services by implementing appropriate mitigation plans.

Atos Group addresses impacts and risks through several processes to ensure business continuity and security. Given the trend of digitization, it is crucial to assure access to networks, IT systems, and data at any time. Lower than agreed system performance or service disruptions can result in higher costs and reputational risks for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters, or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity. Business continuity management (BCM) remains a cornerstone of Atos Group's resilience strategy, ensuring the continuity of critical business processes and services during, and after major disruptions. BCM enables Atos Group to identify and mitigate business risks,

minimize operational impact, comply with regulatory and contractual obligations, and maintain the confidence of partners and customers. It safeguards Atos Group's reputation and assets while promoting a consistent, resilient approach to restoring operations across the whole organization.

Within the Atos Group, BCM is structured into two components: Internal BCM for Atos Group's own supportive services, and external BCM for customer services. Both internal and external stakeholders benefit from this framework, and clients are integrated into the Global BCM program and business continuity management system, ensuring operational resilience and recovery capabilities at global and local levels.

In 2025, Atos Group strengthened BCM governance through harmonized standards across entities and enhanced integration with crisis management via an improved RACI model. Advanced monitoring and automation tools, including integrations with Microsoft sentinel and crowdStrike next Gen-SIEM, for which deployment is ongoing, to improve incident detection and continuity planning. Additionally, operational resilience was validated through global BCM exercises, ensuring compliance with ISO 27001 and contractual SLAs, while new awareness and training initiatives were launched to reinforce employee engagement.

Incident management remains a cornerstone of Atos Group's operational resilience strategy. In 2025, Atos Group significantly continued enhancing its capabilities for real-time threat detection and aligning its processes with the security incident response frame. This upgrade supports rapid identification and resolution of incidents, particularly in preparation for high-profile events.

In parallel, in 2025, Atos Group launched a major new security information and event management (SIEM) implementation project, replacing the legacy MDR solution. This initiative strengthens Atos Group's cybersecurity posture by enabling real-time log collection, automated correlation, and scalable threat detection across global infrastructures.

Through this implementation, Atos Group continues to refine its classification, escalation, and remediation procedures, ensuring a robust and agile response to evolving cyber threats, supported by advanced automation processes. One more vital process observed in Atos Group is IT security supplier assurance process. It is essential for mitigating risks, protecting Atos Group reputation, ensuring regulatory compliance and promoting collaboration and innovation. This process helps Atos Group to create a secure and resilient supply chain, which is fundamental for its success and reliability.

The Group has implemented security/cybersecurity policies and procedures for all employees, and an information security/cybersecurity policy is internally available to all employees. There is an information security/cybersecurity awareness training program that covers annual completion of mandatory security & safety awareness training. Non-compliance with this training may result in lower performance evaluation of an employee. The learning & development team identifies, creates, shares, and promotes cybersecurity training for all employees.

Additionally, Atos Group organizes cybersecurity awareness month, which includes various activities and training sessions to equip staff with information to help protect themselves against cyberattacks.

Concerning the external verification and vulnerability analysis, Atos Group has other additional procedures implemented to ensure the security of the IT infrastructure and information security management systems. The Atos Group's main certifications regarding security include ISO 27001, ISAE 3402 and PCI/DSS for a selection of Atos Group data centers as per applicability. Following the certification life cycle process, samples of sites are annually audited by Atos Group internal audit team and assessed by an accredited external international certification body. The results of the internal audit ISO 27001:2022 are presented in an annual audit program, ensuring that a high level of maturity and knowledge is maintained across the Group. For the external audit wave of 2025, assessed by an external international certification body for ISO 27001:2022 information security management standard within the scope of certification, the Atos Group continues to meet the certification requirements. The ISO 27001:2022 certificates were issued with the sites listed by legal entities and per country. In 2025, Atos Group has achieved ISO 27001 certification, with 100% of their IT infrastructure certified.

Another certificate which proves Atos' commitment to robust cybersecurity is Cyber essentials. It is a UK government backed scheme to help protect UK organizations against a whole range of the most common cyberattacks. Cyber Essentials Plus, on the other hand, retains the Cyber Essentials trademark simplicity of approach and requires the implementation of the same levels of protection but requires undertaking a hands-on technical verification. The Cyber Essentials certificate for Atos SE was issued on December 16, 2024, and is valid until December 16, 2025 and Cyber Essentials Plus, Atos – Iris UK secure private cloud platform excluding all other networks is valid till February 2026. It certifies that the organization was assessed as meeting the CyberEssentials implementation profile.

Additionally, Atos Group conducts third-party vulnerability analyses, including simulated hacker attacks, to further enhance its security measures and cyber resilience. The process ensures that Atos Group understands its

weaknesses in a timely and repetitive manner and enables a fast response in a well-coordinated way. Regular vulnerability scans are performed on all assets connected to Atos Group-managed networks, including applications and corresponding software running in cloud containers. One of the examples of such scans is penetration testing (pentesting) which evaluates the effectiveness of security controls, identifies vulnerabilities with actionable recommendations and finally support continual improvement of Atos's security posture.

The Group chief information security officer (CISO) ensures that security strategies align with the organization's overall objectives and risk management framework. The Group CISO reports to the executive board on trends, incidents, risks, and other cybersecurity activities. Group security is designed to support the Atos Group organization structure. Every week the heads of Group security have several meetings with Group security staff:

- security leadership team meetings, aimed at providing direction and priorities to the Group security program;
- team meetings with all Group security staff, to update staff on ongoing projects and initiatives;
- security operation reviews with Group security participants from all regions, to review all opened security incidents for progress and potential closure, and to reduce potential impact of any security incidents, as well as identify and share good security practices.

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Atos Group relies on the general process described in the Atos cyber emergency policy, Crisis management policy, security incident management policy, Information backup and recovery policy, vulnerability management policy to remedy to negative impacts such as business interruptions caused by security breaches and data privacy violations at Atos Group by implementing the remedial action plans.

The main policy which outlines comprehensive processes for remediating negative impacts and provides clear channels for consumers and end-users to raise their concerns is Atos security risk management policy. The document describes processes for remediating negative impacts which consists of risk identification, analysis, evaluation and treatment followed by implementing the selected measures, monitoring and finally review.

In the case of employees being end-users, there are specific channels to raise concerns or needs: through the management line, HR, security officers, Data protection officers or using the whistleblowing processes described in detail in the Group alert system procedure, procedure for internal notifications by whistleblowers. Additionally, the code of ethics outlines the ethical principles and standards that all Atos Group employees and partners are expected to follow.

Channels for raising concerns for consumers and end-users include both internal as well as external reporting through Atos Group computer security incident response team (CSIRT), which is a crucial component of Atos Group security infrastructure, where incidents can be reported. The CSIRT coordinates with the geography CSO (chief information security officer) and SOC (security operations center) when dealing with incidents related to systems located in the Atos network. They must also inform the geography CISO in case of any cybersecurity-related tickets. Within Group security, apart from CSIRT channel, there is also a ticketing system called PISA (Platform for internal services in Atos Group), which strengthens the ticket security process. In the internal channel, employees and internal stakeholders can report security concerns or incidents through the designated channels within the Atos Group intranet, like internal CSIRT, website, PISA and concerns can also be directed to the Atos Group compliance department, security risk management officer or relevant line managers.

External reporting means that consumers and end-users can raise their concerns through Atos Group website and channels like external CSIRT where supporting contact information is provided, including email address and customer support hotline.

Apart from the methods described above there are designated contacts to handle different kinds of issues. Compliance department handles compliance-related concerns and ensures adherence to Atos Group policies and guidelines. Security risk management officer oversees the implementation of security measures and addresses security-related concerns. The data protection officer (DPO) manages data protection concerns and ensures compliance with data protection regulations.

Consumers and end-users can contact the Atos Group customer support team for assistance with security issues or to raise concerns. The customer support team is trained to handle security concerns and escalate them to the relevant departments as needed.

As an IT company in the service business, the Group relationships with its clients are managed under contractual agreements. The Atos Group client partner or client executive in charge of the account is handling the relationship with his/her counterpart at client's site. On each customer contract, the coordination is made to establish the end-to-end security management throughout the service delivery where a dedicated client security manager can be appointed according to the business requirement.

5.3.4.4.3 Actions [ESRS S4-4]

Atos Group has undertaken the following actions to support the implementation of global security and safety policies:

- security & safety awareness program;
- reinforcement of charter of trust;
- unification of tech foundation and Eviden ISMS policies, processes and services;
- security policy assistant – highlight on AI;
- compliance with the NIS2 implementing act;
- cybersecurity assessment and monitoring across the supply chain combined with reinforcement of suppliers selection considering cybersecurity risks.
- supply chain security automation project;
- vulnerability management consolidation;
- the shadow IT remediation project SIRP;
- zero trust network access.

The Group security, led by the Group CISO, coordinates initiatives through a dedicated organization and structure. Atos leverages the expertise, capacity, and 24x7 availability of cybersecurity division (CYS) to support its teams. For the deployment of security initiatives, Atos Group collaborates closely with involved stakeholders, including operations security, which is responsible for infrastructure security controls, the human resources department, which notably manages awareness, and other functions that include legal, Data protection and procurement departments covering key requirements such as contractual, regulatory and legislative compliance.

These actions address the material impacts and risks identified for Atos Group consumers and end-users regarding security. Furthermore, they provide an opportunity to showcase Atos Group expertise and generate client demand, thereby contributing to the opportunities identified during the double materiality analysis. The importance of capturing and sharing lessons learnt also needs to be emphasized here, as they provide valuable opportunities to reflect on past experiences, identify areas for improvement, and ensure that the information is accessible to all relevant parties. This promotes a culture of continuous improvement and helps create a shared sense of purpose and understanding.

All actions coordinated by Group security, described below, are shaped by business and customer expectations, risk assessments, security events and incidents, future trends, and technological innovation, most of which are included in new document published in 2025 Atos Group security strategy 2025-2028. The strategy undergoes regular updates to address emerging threats and regulatory changes, ensuring a proactive and adaptive security posture. As cited therein, a focus on all security initiatives must consider Atos Group capacity to demonstrate the value of its security and the benefits for customers and partners. To achieve this, Atos Group regularly updates security policies and processes to reflect new threats and technologies, as well as invest in advanced security tools and training of its resources to anticipate and mitigate potential risks. By staying ahead of emerging cybersecurity challenges, Atos Group aims to maintain a proactive security posture that can effectively respond to future threats and ensure the protection of company's assets and interests.

In summary, Atos Group security under the leadership of the Group chief information security officer (CISO) drives its initiatives through a combination of strategic alignment with business needs, adherence to international frameworks (NIST, ISO 27001), centralized governance, continuous risk assessment, and a strong culture of compliance and improvement.

Security & safety awareness program (continuous)

This program has been developed over the time in order to maintain the security and integrity of corporate information systems and to support the implementation of security policies, mainly Atos information security policy, Atos security policy statement and Atos security and safety awareness policy statement. The implementation of a robust cybersecurity awareness plan contributes to the achievement of fewer security threats experienced by end-users who are able to identify potential threats such as phishing attempts or physical security breaches. This action covered:

- communication to increase the awareness around Atos information security policy: regular dissemination on the information security policy through multiple channels such as email, Intranet, and training sessions, and when an information security/cybersecurity policy is published and made internally available to all employees on the Atos Group security SharePoint portal;
- regular phishing simulations;
- incident reporting and response;
- ongoing cybersecurity education and updates to ISMS documents are aimed to educate employees and raise security awareness on an everyday basis;
- mandatory set of security and data protection trainings.

Cybersecurity awareness month – throughout the month of October, a series of activities, trainings, and information-sharing sessions designed to empower all Atos Group employees with practical tools and insights is rolled out.

To support implementation of Atos AI policy and promote AI technologies within a compliant, responsible, and secure framework, Atos Group introduced the AI fluency program to ensure that all relevant staff have the necessary skills and understanding to effectively operate and use AI systems. Its main objectives are to provide ongoing training and education on AI technologies, applications, and associated risks; tailor AI literacy to specific roles and experiences; and educate employees on the ethical and legal implications of AI to ensure compliance and responsible use. The program also aims to foster transparency and open communication about AI-related issues, align AI initiatives with Atos Group's mission and values, uphold ethical standards, comply with regulations, and promote a human-centric approach to AI development and deployment.

Reinforcement of charter of trust (ongoing)

The charter of trust is a non-profit alliance of leading global companies and organizations working across different sectors to make the digital world of tomorrow a safer place. Its primary goals are to protect personal and business data, prevent harm to people and infrastructure, and build a reliable foundation for trust in a digital world.

Atos Group has been a partner of the charter of trust since its early days. The current co-chair of the charter of trust is the COO of Atos Group Security, Dr. Sumit Chanda. Atos Group participates in the various charter of trust workstreams:

- security by default;
- supply chain security;
- emerging technologies (AI and post-quantum cryptography);
- global external engagement.

Through its involvement in global external engagement, Atos Group contributes to the development of global cybersecurity policies and regulations, such as the EU's NIS2.0 directive.

Another key benefit for Atos Group is being able to collaborate on these various topics with the other partners, who include consumers of cybersecurity services as well as providers. This collaboration strengthens Atos Group's ability to respond to emerging threats, reinforces its reputation as a cybersecurity leader, and supports its broader mission of promoting secure, inclusive, and sustainable digital transformation.

Unification of Tech Foundation and Eviden ISMS policies, processes and services common for Atos Group (completed)

The unification of Tech Foundation and Eviden policies, processes and services was initiated at the end of 2024 and lasted till May when 100% of documents were reported to be reviewed and merged into unified document set applicable for Atos Group. The exercise was crucial for Atos Group security because it ensures consistency, clarity, and up-to-date compliance across all security policies and procedures. This initiative supports the decision to unify the multi-site ISO certification for the entire Atos Group, effective in 2025, including ISO 27001:2022 for ISMS. This consolidation also supports better control, easier updates, and more effective communication of security requirements, which are essential for protecting assets, information, and operations within Atos Group.

Security policy assistant – highlight on AI (completed)

In the second half of 2025, Group security introduced new security policy assistant available to all Atos Group employees through the widget on the Group security library SharePoint or through Atos Group AI internal chatbot. The assistant was implemented within the AI initiatives broadly undertaken in Atos Group in 2025. The assistant helps the readers to navigate Atos Group security policies and other documents more effectively, allowing them to quickly find specific sections, terms, or compliance requirements. This new feature not only provides instant guidelines and immediate availability but also promotes security awareness amongst employees, enhancing overall organizational security posture and keeping users informed and compliant.

Compliance with the NIS2 implementing (ongoing)

To support the implementation of the European NIS2 directive and to achieve a demonstrable compliance, Atos Group has initiated the following actions:

- performing a gap analysis with existing policies;
- adapting reporting and dashboards to be able to monitor compliance;
- assessing certification possibilities to demonstrate compliance to Atos Group clients;
- reviewing the Group's offerings that support Atos Group clients' compliance; and
- designing services to accompany Atos Group clients' compliance journey.

These actions have been initiated in 2024 and pursued in 2025. Completion of all actions will depend on implementation deadlines defined by national authorities in their transposition of the NIS2 regulation.

They cover the whole scope of Group activities, and will impact the full supply chain, providing assurance to Atos Group clients and ensuring security requirements are properly cascaded throughout the supply chain.

Cybersecurity assessment and monitoring across the supply chain combined with reinforcement of the selection of suppliers considering cybersecurity risks (ongoing)

In 2025, Atos Group initiated actions to assess and monitor cybersecurity across the supply chain and reinforce the selection of suppliers considering cybersecurity risks. These actions aim to strengthen Atos Group supplier cybersecurity management framework and ensure a transparent and concise selection process for suppliers and partners. By integrating cybersecurity within the full End-to-End (E2E) process, from initial selection through ongoing regular supplier assurance activities until offboarding, Atos Group expects to achieve the objectives and targets of the Supplier Security and Assurance Policy. This includes the use of external security scorecards to routinely monitor the cybersecurity posture of key suppliers and the development and publication of a new Supplier Security and Assurance Policy with updated related process documents. These efforts contribute to understanding and mitigating cyber risks to Atos Group and its customers, covering various activities, the upstream and downstream value chain, geographies, and affected stakeholder groups. In addition, Atos Group will be investing in other external tooling, planned to be implemented by early 2026, that will be integrated into existing processes and technology to further extend the depth of the risk assessments undertaken.

Supply chain security automation project (completed)

During 2025, further automation of the internal vendor risk assessment process using PowerApps and PowerBI integration took place. This tool integrates with the existing vendor risk assessment process and with the supplier assurance dashboard, enabling automated calculation and monitoring of risk ratings. Implementation of this new supporting tool will enhance risks visibility across the supply chain. Automating the internal vendor risk assessment process at Atos Group involves using structured templates, defined workflows, and compliance tools to streamline risk identification, assessment, and reporting. The process ensures efficient collection, review, and approval of necessary information while maintaining compliance with internal policies and regulatory requirements.

The security cockpit can be inferred as a centralized platform or dashboard used for monitoring, managing, and reporting on security events, incidents, and controls across the organization. This typically includes features such as real-time incident tracking, compliance monitoring, key performance indicators (KPIs), and integration with security operations like SOC (Security Operations Center) and incident management processes. The concept aligns with Atos Group's emphasis on continuous monitoring, reporting, and centralized management of security incidents and controls.

Vulnerability management consolidation (ongoing)

The project, initiated in February 2025, aims to consolidate various vulnerability management initiatives developed over the past few years and leverage the benefits of combining the outcomes provided by different platforms that support vulnerability discovery and management. Among many benefits resulting from this program, like enhancing overall security posture, publication of a new bug bounty management policy or greater reliance on threat intelligence to prioritize vulnerabilities (through vulnerability priority rating), the primary opportunity lies in evaluating the robustness and completeness of Atos Group's vulnerability management approach using a maturity model.

The shadow IT remediation project SIRP (ongoing)

The shadow IT remediation project (SIRP) is a strategic initiative designed to align IT assets with the overarching goals of the organization. By focusing on proper governance, comprehensive inventory management, and stringent control measures within the Atos Group, the project seeks to mitigate risks associated with shadow IT.

Zero trust network access (ZTNA)

Within zero trust strategy, Atos Group is upgrading its network and remote access capabilities by deploying a new zero trust network access (ZTNA) solution, allowing users to connect to internal applications without exposing them to the public Internet. It aligns with Atos Group's requirements for strong authentication, encrypted remote access, and the use of authorized solutions for connecting to Atos Group networks. ZTNA solution is important for Atos Group to ensure that only authorized staff can access sensitive resources, protect against unauthorized access, and comply with security standards like ISO 27001 and internal Atos Group policies. It is critical for maintaining the confidentiality, integrity, and availability of Atos Group and customer data, especially in a global, distributed workforce environment.

Actions and initiatives mentioned above have been implemented to support the achievement of the policies mentioned in S4-1.

Atos Group is unable to report specific financial resources allocated to these action plans because CapEx and OpEx are not yet tracked and reported at Group level by action plan.

5.3.4.4.4 Targets [ESRS S4-5]

Atos Group has set measurable targets for the actions below:

- security & safety awareness program;
- unification of Tech Foundation and Eviden ISMS policies, processes and services common for Atos Group (completed).

Security & safety awareness program

Atos Group has set security & safety awareness targets in order to track the effectiveness of Atos Group security & safety awareness policy and its related security & safety awareness program with respect to the management of cybersecurity risks and emerging threats.

This target enables Atos Group to ensure a secure environment which protects information processing assets and personal data.

The defined target consists of mandatory training which is measured through a final exam requiring a minimum passing score of at least 80%.

This target covers all Atos Group staff across geographies.

This target covers annual completion of mandatory security & safety awareness training. Atos Group aims at achieving a target of 90% of employees who complete their training annually.

With respect to this disclosed target, Atos Group has achieved the following performance: 87.52%. The target is monitored and reviewed through the Group's security dashboard and the metrics used are "PR. 07 – Security training completion rate".

Unification of Tech Foundation and Eviden ISMS policies, processes and services common for Atos Group (completed)

Atos Group has set the unification of Tech Foundation and Eviden ISMS into one set of documents common for Atos Group program in order to comply with the decision to unify the multi-site ISO certification for the entire Atos Group, effective in 2025, including ISO 27001:2022 for ISMS.

The target was set to complete the unification program by May 2025 and successfully achieve ISO 27001:2022 certificate for the organization. The certificate covers all geographies of Atos Group as per scope document.

Atos Group has not set specific targets for following ongoing key actions:

- reinforcement of charter of trust (ongoing);
- security policy assistant – highlight on AI (completed);
- compliance with the NIS2 implementing act;
- cybersecurity assessment and monitoring across the supply chain combined with reinforcement of the selection of suppliers considering cybersecurity risks;
- supply chain security automation project (completed);
- vulnerability management consolidation (ongoing);
- the shadow IT remediation project SIRP (ongoing);
- zero trust network access (ZTNA).

Reinforcement of charter of trust

Atos Group has not set targets with reference to reinforcement of trust as through this action Atos Group further enhances its security management by actively contributing to global cybersecurity standards, gaining access to a trusted network for real-time threat intelligence sharing, and influencing key policy developments like the EU's NIS2 directive.

Compliance with the NIS2 implementing act

Atos Group has not set targets with reference to the implementation of NIS2 compliance, due to uncertainties in the date of national transpositions of the directive.

The Group however plans to be fully compliant with the directive within the deadlines that will be defined by national authorities.

Atos Group tracks the effectiveness of NIS2 implementation workstreams through a formal governance chaired by a member of the Group Management Committee, with regular updates on the progress of initiatives and definition of targets for the next period.

Cybersecurity assessment and monitoring across the supply chain combined with reinforcement of the selection of suppliers considering cybersecurity risks

Atos Group has not set targets with reference to cybersecurity assessment and monitoring across the supply chain combined with reinforcement of the selection of suppliers considering cybersecurity risks due to ongoing improvement activities in the process.

Atos Group will set a target to meet the objectives of Atos supplier assurance policy in 2026.

Security policy assistant – highlight on AI

Atos Group has not set targets with reference to security policy assistant due to the nature of this improvement which serves more as the awareness-raising assistant which provides instant guidelines and immediate availability. The actions were undertaken within broadly understood AI initiatives implemented in Atos Group during 2025 with main aims, such as: promoting security awareness amongst employees, enhancing overall organizational security posture and keeping users informed and compliant.

Vulnerability management consolidation

Atos Group has not set targets with reference to vulnerability management consolidation due to ongoing improvement activities in the process. However, improvements to the vulnerability management landscape are defined and scheduled using a phased approach. Their implementation is monitored through the Atos Group change management process, and the benefits are measured against a business case.

Zero trust network access (ZTNA)

Atos Group has not set targets with reference to zero trust network access as this is a one shot deployment, where the challenge was more to ensure perfect integration with the entire IT ecosystem. It's one of the bricks of a wider zero trust strategy.

Group security dashboard

In 2025, there were extensive development works related to introduction of a new tool – security cockpit, which toward the end of 2026 is going fully replace Group security dashboard. The security cockpit is the Group Security service and a tool used to document, monitor and measure security effectiveness and efficiency. It delivers global high-level view of the security posture.

The objective is to provide various layers of visualization and data, from the holistic view of the entire Group estate right down to users' specific area of responsibility.

It is presented in the form of the matrix of the:

- NIST (national institute of standards and technology cybersecurity framework) functions: Identify, protect, detect, respond, and recover;
- assets families: people & places; users endpoints; infrastructure, domains & cloud; data (incl.PII) & apps.

In conjunction with the use of red, amber and green (RAG) indicators, together with presenting coverage and severity metrics, it assists in enabling prioritization of where focus is to be given on an ongoing basis. This is seen as a critical tool for the security community and other stakeholders within Atos Group to facilitate rapid management of evolving threat actors.

Reports are generated for the Group Security management committee and other key stakeholders, providing the status at the most current point. Each Index target is set and reviewed by index owners to support the enhancement of the security culture and maturity level.

Innovative backend data processing has been adopted in order to support big data, artificial intelligence application and machine learning as well as to optimize technical capacity consumption and improve performance.

5.3.4.4.5 Metrics

In order to track the overall effectiveness of the Group in fighting against cyberattacks, Atos Group continues to measure the following KPIs which will in a sense address the impacts, risks and opportunities related to cybersecurity:

Indicator Name	Target	FY 2025	FY 2024	FY 2023
Percentage of open security incidents open v/s closed	n.a	2.60%	1.53%	5.13%
Percentage of staff who successfully performed the cybersecurity and security e-learning	90%	87.52%	95%	92.85%
Percentage of compliance to malicious code prevention of corporate workstations having the anti-malware solution (MS defender for endpoint) installed and up to date		92%	Non disclosed	Non disclosed
Percentage of compliance to malicious code prevention of servers having the anti-malware solution (CrowdStrike) installed and up to date		99%	Non disclosed	Non disclosed
Percentage of coverage of ISO 27001 certifications	90%	100%	98.56%	98.72%
Percentage of employees in situ for greater than 8 weeks with enforced two factor authentication		100%	99.70%	99%

Throughout the year, Atos Group maintained strong security performance: no security incident – other than those compliant with the service level agreements in the normal course of business – on its perimeter resulted in penalties or revenue loss, and all events were promptly managed under established processes, drastically limiting operational impact and avoiding additional costs.

Following the certification life cycle process, samples of sites are annually audited by Atos Group internal audit team and assessed by an accredited external international certification body. The results of the Internal Audit ISO 27001:2022 are presented in an annual audit program, ensuring that a high level of maturity and knowledge is maintained across the Group. For the external audit wave of 2025, assessed by an external international certification body for ISO 27001:2022 information security management standard within the scope of certification, the Atos Group continues to meet the certification requirements. The ISO 27001:2022 certificates were issued with the sites listed by legal entities and per country.

Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards [SASB TC-SI-230a.2]

Atos Group has developed and is running a fully integrated information security management system

(ISMS), aiming at protecting its assets from all threats and at delivering reliable and secure products and services to its clients.

This ISMS is relying on several risk management processes, including an assessment of threats and vulnerabilities for the key categories of supporting assets (people, site, software and hardware) – but also an assessment of risk scenarios including ransomware attack, advanced phishing or 0-day vulnerabilities.

Controls necessary to reduce the risks to an acceptable level are enforced throughout the organization through a full set of security policies. Security controls are embedded in operational processes and are regularly reminded to employees via mandatory training sessions. Security requirements are also cascaded to Atos Group’s suppliers in contractual agreements.

The ISMS is applicable to all Atos Group entities worldwide and is fully aligned with ISO/IEC 27001:2022 information security management system standard. Compliance with this standard is audited on a yearly basis by a recognized international auditing firm.

Even if Atos Group ISMS has reached a good level of maturity, security teams are running continuously improvement programs to keep up with evolving threat landscape and technologies, such as generative AI.

5.3.4.5 Data privacy

In the area of data privacy, the double materiality analysis revealed the following IRO comprising of a positive impact, a negative impact and a risk.

ID	Description	I+	I-	R	O*	Value chain
Cybersecurity and data privacy						
14	As a cybersecurity leader, Atos Group supports clients in fighting cyber threats and advancing market knowledge, while ensuring its own and its clients' protection to prevent security breaches that could disrupt operations, violate data privacy, damage reputation, and cause financial losses.	X	X	X		Downstream (employees, clients, clients' employees, clients' customers)

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

5.3.4.5.1 Policies [ESRS S4-1]

Atos Group has implemented the Group’s data protection policy, the Group’s personal data breach policy, and the publicly available global data protection Statement to manage the risk of unlawful processing of personal data and of personal data breaches. This statement also explains mature privacy practices, aligned with ISO 27702:2025 as well as applied technical and organizational Measures to protect Atos Group’s stakeholders’ personal data.

Atos Group has adopted binding corporate rules (BCR), both as processor and as controller, approved by the French authority CNIL and the UK authority ICO, to ensure the same level of protection of personal data among Atos Group companies following GDPR (general data protection regulation) standards and to ensure appropriate safeguards for its intra-company data transfers.

In the context of sales activities, Atos Group covers risks related to data privacy under the umbrella of the overarching RAINBOW (risk assessment in named business opportunities worldwide) process.

The general objectives of these policies are to ensure lawfulness of processing of personal data and ensure effective handling of personal data breaches. These policies are monitored through the Atos Group’s security incident process as well as through the monitoring activities of data protection officers (DPO). The policies also govern the handling of data subjects’ rights requests and complaints and provides the basis for the Atos Group binding corporate rules.

These policies cover all processing of personal data within Atos Group. It might be accompanied by additional local policies based on locally applicable data protection regulations. They cover processing of personal data of Atos Group employees, clients’ employees, clients’ customers, suppliers’ employees, partners’ employees.

The Atos Group board of directors is accountable for the implementation of these policies. Through the implementation of these policies, Atos Group has committed to respect all relevant data protection laws and regulations, especially GDPR and follow best practices set out by Atos Group lead data protection authority: CNIL.

These policies are designed to protect the rights, freedoms and interests of all relevant data subjects while ensuring full compliance with applicable laws governing the processing of personal data.

They are accessible to all Atos Group employees via the internal SharePoint platform. To reinforce awareness and compliance, Atos Group provides mandatory annual data protection e-learning as well as additional internal communication initiatives throughout the year.

Core elements of these policies are also communicated to visitors, clients, suppliers and partners through the Atos Group’s privacy page available at atos.net (<https://atos.net/en/privacy>). Detailed information is provided via the Atos Group’s privacy notice and its supporting documents, including the global data protection statement, binding corporate rules (BCR), and details on cookies and other tracking technologies. Additional communication and governance mechanisms include engagement with layered workers councils (where applicable), a structured compliance assessment of data processing (CADP) process, and dedicated role-based training and curricula.

5.3.4.5.2 Processes [ESRS S4-2, S4-3]

Processes for engaging with consumers and end-users about impacts

Atos Group engages with consumers and end-users through regular client interactions, satisfaction surveys, project reviews, and user experience assessments to identify and address the impacts of its products and services. Feedback is also collected via support channels, including helpdesks and incident reporting mechanisms.

The Group data protection office oversees these processes with respect to privacy and data protection matters. In addition, geography data protection officers in the six geographies are responsible for implementing and monitoring data protection requirements at the regional level, ensuring compliance with local regulations, advising business teams, and escalating relevant risks or issues to the Group level when necessary.

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Atos Group provides the following contact channels for individuals to raise any complaint related to data privacy or to exercise their data protection rights via a data subject's rights request form. The main channel for such complaints or requests is the Exercise-Your-Rights portal, which is available on atos.net (<https://atos.net/en/exercise-rights-regarding-personal-data>). Moreover, the Group's data protection office can be reached via dpo-global@atos.net or via local functional email addresses covering the Atos Group-internal network of data protection officers.

5.3.4.5.3 Actions [ESRS S4-4]

Atos Group addresses and manages material data privacy impacts and risks via a series of data privacy processes and methods summarized in the Atos global data protection statement chapter 2.

To support the implementation of the Group's data protection policy and the Group's personal data breach policy and to achieve the objective to process personal data in a lawful manner, protect individuals' freedom & rights to privacy, and to minimize risks from personal data breaches, Atos Group has taken the following actions (and/or planned the following actions for the future):

- review of Atos Group's binding corporate rules (BCR) following CNIL recommendations;
- enhancing compliance assessments of data processing (CADP) regarding AI-related topics, simplifying them and ensure assessments are risk based, transfers of personal data and emerging local privacy laws worldwide;
- reviewing and enhancing Atos Group's data subject request and complaints process;
- review of security incident and personal data breach processes;
- strengthening data protection through ISO 27701 readiness.

These actions help manage and mitigate the risks of unlawful processing and personal data breaches.

Review of Atos Group's binding corporate rules (BCR) following CNIL recommendations

Atos Group continues every year to improve their BCRs following CNIL latest recommendations. With this action, Atos Group expects to avoid ambiguity and minimize room for potential interpretation in their BCR. The implementation of the BCR review contributes to the achievement of full compliance to legal and regulatory

requirements in the field of data protection by adopting recommendations of Atos Group's lead supervisory data protection authority CNIL.

This action covers all Atos Group's legal entities that have joined the Atos BCR.

In order to implement CNIL recommendations into the Atos Bind Group binding corporate rules (BCR), Atos Group has allocated dedicated human resources in a task force which includes members of the global data protection team, data protection officers and legal experts.

Enhancing compliance assessments of data processing (CADP) in AI era

With this action, Atos Group is covering AI-related risks specific to data protection in processing activities Atos Group performs as a data controller and as processor. The implementation of AI-enhancing of the CADP contributes to the achievement of ensuring all Atos Group processing activities are lawful by identifying such activities involving AI mechanisms and assessing the inherent risk for data subjects.

This action covers all processing activities Atos Group performs as a data controller or processor.

In order to implement this action, Atos Group has allocated dedicated human resources in a working group which includes members of the global data protection team and country data protection officers.

Reviewing and enhancing Atos Group's data subject request and complaints process

Atos Group has initiated a group-wide program to review and enhance its data subject request (DSR) and complaints process. The initiative commenced in the H2 2025 reporting period and is scheduled for completion by H2 2026. Its objective is to streamline and strengthen the end-to-end management of data subject rights and complaints, improve responsiveness and consistency, and enable reliable reporting of related KPIs.

The scope of this action covers all exercises of data subject rights within Atos Group, ensuring a harmonized approach across jurisdictions and Business Units. Enhancements will focus on process clarity, timeliness, and traceability, supported by improved tooling and standardized workflows to reinforce accountability and auditability.

To deliver this program, Atos Group has allocated dedicated resources from the global data protection team, working in close collaboration with IT and development teams. This cross-functional approach is designed to ensure robust legal alignment, scalable technology enablement, and operational effectiveness in the handling of data subject requests and complaints.

Review of security incident and personal data breach processes

This action has been started in the 2024 reporting period and is planned to be completed by Q2 2026. With this action, Atos Group expects to improve the internal reporting on and management of personal data breaches. The implementation of this process review contributes to the achievement of minimizing personal data breaches by improving the identification of patterns of and improving the learning curve related to personal data breaches.

This action covers the handling of personal data breaches for all Atos Group.

In order to implement this action, Atos Group has allocated dedicated human resources in a working group which includes data protection officers and chief information security officer, members of the group data protection and group security department.

Strengthening data protection through ISO 27701 readiness

This preparatory action was initiated during the 2024 reporting period and represents an ongoing effort to ensure that all relevant processes, performance-management controls, and risk-management measures are in place for potential ISO 27701 certification. The goal is to achieve full readiness to begin the certification process should Atos Group decide to proceed. While all necessary steps are being taken to reach certification readiness, this does not imply a commitment to pursue formal certification; any decision to move forward will be based on a readiness assessment and management review.

The ISO 27701 preparation also supports Atos Group's broader objective of maintaining full compliance with applicable data-protection laws and regulations by strengthening the data protection organization and developing a certifiable personal information management system (PIMS). This action encompasses all processing of personal data across the Atos Group.

As outlined in the actions above, the plan involves members of the Atos Group data protection organization as well as colleagues from other departments. Its successful implementation depends on the availability of DPO resources to perform additional tasks beyond their core responsibilities (for example, those described in Art. 39 GDPR).

Atos Group is currently unable to report specific financial allocations for these action plans, as CapEx and OpEx are not yet tracked and reported at Group level by individual action plan.

5.3.4.5.4 Targets [ESRS S4-5]

Atos Group maintains an uncompromising commitment to the lawful processing and protection of personal data. In line with this zero-tolerance orientation, the Group does not set numerical reduction targets for unlawful processing or personal data breaches, recognizing that such incidents can never be entirely eliminated in practice. Instead, Atos Group focuses on prevention, resilience, and continuous enhancement of its data protection framework.

Atos Group proactively monitors the effectiveness of its group data protection policy, group personal data breach policy, and publicly available data protection statement to manage the risks of unlawful processing and data breaches. Oversight is embedded through internal data protection officers and data protection legal experts who perform defined controls on policy implementation, complemented by regular internal audits. This governance model supports ongoing improvement, strengthens operational discipline, and reinforces Atos Group's commitment to safeguarding personal data.

5.3.4.5.5 Metrics

In order to track the overall effectiveness of the Group in managing the risk of unlawful processing of personal data and of personal data breaches, Atos Group continues to measure the following KPIs which will in a sense address the impacts, risks and opportunities related to data privacy:

Indicator Name	FY 2025	FY 2024	FY 2023
Percentage of staff who successfully performed the Data Protection e-learning	88.06%	93.62%	91.94%
Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Qualitative	Qualitative	Qualitative
Description of policies and practices relating to behavioral advertising and user privacy	Qualitative	Qualitative	Qualitative
Number of users whose information is used for secondary purposes	0	0	0
Total amount of fines exceeding € 300 thousand paid by the company and resulting as the final and not appealable outcome of a legal proceedings for breach of data privacy regulations	0	0	0
Total amount of monetary losses as a result of legal proceedings associated with user privacy	0	0	0

Personal data breaches [SASB TC-SI-230a.1]

During the 2025 reporting period, Atos Group did not experience any severe personal data breaches involving unauthorized access to or disclosure of personal data to an unauthorized third party that would materially affect the Group, its customers, employees, or other stakeholders. No incidents met the predefined severity thresholds requiring mandatory breach notification under applicable personal data protection laws, including the GDPR.

In certain limited cases, Atos Group notified relevant authorities on a precautionary basis, in line with a prudent and transparent approach, even though subsequent

investigations confirmed that regulatory notification criteria were not met.

In December 2024, claims were made by a third-party ransomware group alleging compromise of an Atos Group database. Following internal investigation, Atos Group confirmed that there was no evidence of compromise of its managed infrastructure or proprietary data. These allegations did not result in a reportable personal data breach under internal assessment or applicable regulatory criteria.

Atos Group continues to monitor cybersecurity threats, enhance protective controls, and report material incidents in accordance with internal policies and legal obligations.

5.3.5 Information beyond materiality

5.3.5.1 Talent attraction and retention

Though not identified as material topics in the aforementioned 2025 double materiality analysis, Atos Group recognizes that attracting and retaining talent is a matter interest for the success of the organization.

Atos Group understands the importance of having a robust recruitment and retention strategy in place to drive its business forward. During 2025, the Group hired 5,588 employees, of which 2,587 were juniors (representing 48.09% of employee hiring) and prioritized diversified hiring, achieving 2,053 women hired. In 2025, 32.57% of Atos Group's employees were women.

The Group recruitment strategy encompassed a global deployment of several tools, programs, technologies and AI aimed at clearly voicing Atos Group's employer value proposition, strengthening Atos Group's employer brand and its visibility, to accelerate candidate attraction.

The Group recruitment center of excellence (CoE) encompasses strategic global recruitment functions and is the enabler for the Atos Group recruitment community, while the global NextGen careers management team is pivotal in recruiting emerging talent from academic institutions, focusing on generation Z for their tech-saviness, innovation, and adaptability.

Several key initiatives targeting this demographic were implemented in 2025, including the IT challenge, NextGen careers events and in-house days. Additionally, Atos Group collaborates with 185 universities worldwide and partners to enhance career opportunities for gen Z careers and adapt business areas for greater application-friendliness.

Keen to offer its own workforce career perspectives, Atos Group has run since 2016 its "internal first" program. The purpose of the program is to promote internal mobility when filling any vacant position. The goal is to give Atos Group employees the opportunity to develop their experience, skills and employability within new career paths and through mobility.

Key people program

With a focus on nurturing and retaining top talent covering all generations, Atos Group also invests in various strategies and initiatives to ensure that key people are engaged and committed to the company's long-term vision.

One of the key strategies employed by Atos Group is the key people program that was relaunched in 2019, focusing on Atos Group's most senior level experts, part of future makers research community, top talents and flagship programs participants, and employees with key contributions. The program has evolved and adapted to transformations within the company over the years. An operational HR team with representatives from each business and geography (GEO) area, actively manages the retention of the 2,400 identified key people. They work closely with business managers to address development, career progression, remuneration, and mobility, ensuring individualized career and development care.

The success of this program is attributed to the active engagement of the senior Leadership teams, who support the retention and career development of Atos Group's key employees. Multiple retention measures have been implemented and consistently followed up on and executed mainly on the geographical level and aligned globally. Additionally, various career management offerings aimed at career progression and development were made available to all talents within the organization.

In 2025, despite "the high attrition" the market was facing and the ongoing transformational processes in the Group, Atos Group managed to retain 90% of its key people. This is enhanced by the stability that the program which the Group continued to have in 2025 and the lack of big fluctuations of the people in its scope. In 2025, women constituted 30% of Atos Group's key resources.

5.3.5.2 Atos Group compensation and benefits

Though not identified as material topics in the 2025 double materiality analysis, Atos Group is committed to follow compensation and benefits principles and monitors adequate wage and social protection.

Compensation and benefits cover several elements including base salary, variable pay, benefits and recognition. In designing and executing each of these, the key principles to be achieved are to attract and retain talents, motivate and reward performance both collectively and individually in a balanced and competitive way, and ensure fair and equitable compensation decisions.

To ensure that Atos Group achieves these key principles and remains competitive in the market, each aspect is regularly reviewed, and where necessary, redesigned or enhanced. Although Atos Group operates globally, it is essential to note that many of the offerings need to be reviewed and deployed locally in accordance with the specificities and regulations of each country where it operates.

The Group conducts regular benchmarking exercises with various external expert partners to help provide intelligence and insight into lead practices and ensure competitiveness. Atos Group typically uses these for benchmarking base salary but now is widening that scope to understand more on benefits and variable pay in the market.

Atos Group ensures that it has a transparent compensation program designed to ensure fair remuneration and living wages and adheres to the ILO declaration on fundamental principles and rights at work.

Base pay

Atos Group defines annual base pay as the fixed cash compensation an employee receives in consideration for the performance of one's contractual duties over a twelve-month period, excluding variable pay components, incentives, allowances, and benefits. It represents the core element of remuneration and reflects the scope of the role, the level of responsibility, required competencies, and sustained individual contribution.

The determination of annual base pay is grounded in a structured framework that integrates local regulatory requirements, applicable collective agreements, and prevailing market standards. Given the diversity of jurisdictions in which Atos Group operates, local human resources functions play a central role in ensuring that base pay levels comply with statutory obligations and are aligned with relevant labor market conditions. Regular benchmarking exercises are conducted to confirm that compensation remains competitive and consistent with local norms.

In all countries where statutory minimum wages apply, Atos Group ensures that annual base pay meets or exceeds the legally mandated thresholds. Compliance with minimum wage requirements forms a baseline; compensation decisions are guided by broader considerations of internal equity and market positioning.

In addition to local governance mechanisms, annual base pay is reviewed through global processes, including structured annual merit cycles. These reviews assess performance, skills development, role evolution, and

market movement to determine appropriate adjustments. This dual governance model – local compliance combined with global oversight – ensures both regulatory alignment and consistency in compensation philosophy.

Particular attention is given to pay positioning relative to internal and external benchmarks. Deviations from median or reference pay levels are systematically analyzed. Where material gaps are identified, they are evaluated in light of role requirements, experience, performance, and market data, and may be adjusted accordingly. This disciplined review process supports equitable compensation decisions and reinforces Atos Group's ability to attract, motivate, and retain talent.

To support objective and consistent decision-making, Atos Group applies a compensation ratio methodology (commonly referred to as the "compa-ratio"). This metric compares an employee's annual base pay to the relevant internal or external reference salary for the same or a comparable role. The compa-ratio provides a structured lens through which pay positioning can be assessed, enabling informed, data-driven decisions that promote fairness, transparency, and alignment with market dynamics.

Variable pay

The variable pay rules are defined in the global bonus policy, which outlines all elements of bonus calculation, including objectives, scopes, weightings, and payout curves. This policy applies to all countries, and any local deviations due to restrictions or legislation must be aligned with the Group beforehand.

Each year, global HR compensation & benefits issues the policy and summary flyers, which are then subsequently distributed to the local HR organization. The local HR is responsible for the country-specific rollout, which may include consultations with social partners, if required. Relevant objectives are entered into a tool by global C&B (for overarching financial objectives) and managers (for objectives agreed between managers and employees). This system allows employees to access these objectives at any time. After the year ends, achievements are assessed, followed by the calculation of bonus entitlements and corresponding payments in the following April for the year.

The rules are reviewed every year to ensure that the objectives defined, align with the Group's strategy and goals.

The bonus framework is designed to align managers' targets with the Group's objectives and to encourage high performance amongst employees.

In 2025, Atos Group focused on 2 key plans:

- management roles: their variable compensation is based on financial objectives, cascading the Group's budget at the relevant employees' scope (mainly external revenue, order entry, margin and cash objectives);
- employees: for those eligible (middle manager and contributor level) employees' bonus is based mainly on their performance and assessed using their performance rating. Multipliers are paid for overachievement of objectives to recognise high performance. Additionally, a part of the variable pay is based on the achievement of a cash objective.

The relevant metrics include the potential bonus amount to be earned (on-target bonus = OTB) and the underlying objectives, which determine the actual payout amount. The key targets primarily include external revenue, margin, cash, and order entry for sales employees.

Stock plans

Although Atos Group did not launch new stock plans in 2025, the policies for previously initiated stock plans remain in effect. These include policies for the **employee stock ownership plan and management long-term incentive plans**.

Employee stock programs

Employees were offered the opportunity to purchase shares at a reduced price (discount on the share price at time of subscription) with a match from the Group or to invest in Atos Group-specific funds. Subscriptions and administration were managed by external banks.

Management long-term incentive plans

Those plans were predominantly allocated to executives and critical digital talent through Atos Group management.

Long-term incentive programs aim to retain management and key digital talents by aligning their interests with the long-term performance and results of the Group through these incentive plans.

In 2025, the Group adopted a new long-term incentive program. The definitive acquisition of the shares allocated under the long-term incentive plans are subject to a presence condition and one performance condition. Given the Group's particular situation and its financial restructuring, the single performance condition is assessed over a four-year period. This performance criteria is linked to the annualized growth in the Atos share price.

Benefits

Atos Group provides a range of benefits as part of the total compensation package. These include specifically health, life, and pension plans, but also competitive benefits such as company vehicles, flexible benefits, lunch vouchers, childcare vouchers, enhanced paid leave, wellness, and employee assistance programs, and more. Offerings vary by geography according to local regulations; however, in most countries, benefits are centrally managed through a global group contract with an external broker to ensure the highest market standards and best conditions.

The countries determine which benefits should be offered to employees, considering local market requirements, employee needs and the specific structure of Atos Group population in each location (such as age groups, gender, special requirements for working conditions and more). These benefits are then either contractually agreed upon

or granted through local policies to the employees. Global and, when necessary, local group contracts with external brokers and vendors are regularly reviewed and adjusted when needed.

The objective of these benefit programs is to ensure that the Group offers an attractive and competitive package in each respective market in which it operates that is valued and appealing to employees.

To support the implementation of the benefit programs in place, the Group will evaluate the need for a global benefits strategy and a dedicated policy to ensure a more standardized framework across countries. Initiatives are already initiated to evaluate discrepancies between legal entities within a country to analyze the potential for standardization.

The coverage of Atos Group's employee benefits remained stable in 2025:

- the health care benefits coverage for permanent employees was 97% in 2025. Additionally, the company further expanded its disability benefits offering to nearly all permanent employees, to reach 98% in 2025. Additional occupational medical/health benefits are rare in Germany, Austria, Switzerland and Sweden. In these countries, the compulsory health insurance is fairly comprehensive, so supplementary medical benefits are generally not necessary;
- death benefits are offered to 98% of permanent employees. In Austria, Germany and Switzerland, death benefits are included in the pension plans and provided in the form of pension for spouse and children. In other countries, death benefits are mainly provided in the form of lump sum payments. The principal lump sum amount is sometimes increased according to the family status (France, Morocco, Denmark) and sometimes doubled for a death as a result of an accident (China, Japan, Thailand, Poland, Spain, Brazil, Chile, Mexico, and United Arab Emirates).

Recognition Programs

Atos Group has two programs to foster a culture of appreciation and recognition within the organization, thereby motivating and retaining talent by acknowledging outstanding contributions:

- accolades: this tool enables managers to promptly reward their teams for exceptional performance according to four levels (champagne, bronze, silver, and gold). These accolades can be presented in individual or group ceremonies;
- SPOT awards: this is an online recognition program utilized at a global level, allowing employees to acknowledge the exceptional efforts of their colleagues and instantly share their appreciation. It requires no approvals and can be awarded across different levels, functions, and geographies.

5.3.5.3 Atos Group employee networks and partnerships

Atos Group continues to strengthen its commitment to fostering a culture of belonging, allyship, and inclusion by empowering its employee resource groups (ERGs), networks and communities to drive impactful initiatives. These groups have taken significant strides in creating safe spaces, raising awareness, and promoting advocacy aligned with the organization's values.

The adapt community continues to advance awareness of disabilities and health-related topics. The topic of men's mental health was discussed during November and international men's day itself, including a collaboration by the Atos Group gender equity network and the armed forces network which also covered lifelong learning, and making meaningful contributions.

In celebration of international women's day, the gender equity network organized a high profile external speaker who provided a keynote presentation on celebrating women's achievements, resilience and leadership. Throughout the year, internally-organized mindfulness workshops regularly attracted over 100 attendees.

Cultural awareness and multicultural engagement have remained integral to Atos Group's community efforts. religious and cultural celebrations such as Christmas, Passover, Eid, Diwali, and Vaisakhi have been marked with meaningful activities, including lunch and learn sessions that foster cross-cultural understanding.

Atos Group's year-round efforts have also been supported by the stride career acceleration program from women, which included ongoing support through imposter syndrome workshops, providing employees with practical tools to overcome self-doubt.

Atos Group is also deeply engaged in various DE&I-focused organizations and partnerships, where the Group actively contributes to advancing diversity, equity, and inclusion. Through these collaborations, Atos Group has signed important charters and made specific commitments to drive meaningful change. Some notable examples include:

- member of the Valuable 500 (supporting the accessibility needs of its employees);

5.3.5.4 DE&I successes and awards

In 2025, Atos Group proudly earned global and regional recognition for its commitment to diversity, equity, and inclusion (DE&I), receiving the following prestigious awards and honors:

- Atos Group were recognized as a 2025 Times Top 50 Employer for gender equality;
- Atos Group were recognized as a 2025 Star Employer for investing in ethnicity in addition to a nomination for the 2025 Innovation employer at the ethnicity awards;
- 3 women from Atos Group were finalists in the Women in Tech Excellence Awards;
- Atos Group are a signatory to "Change the Race Ratio";

- signatory to parity.org (advancing women into senior roles);
- member of Business Disability Forum²;
- signatory to the UN Standards of Conduct for Business;
- partnership with NASSCOM in India;
- partner with Women in Africa on the WIA Code Program;
- member of Microsoft Canada's Global Partner Solutions Women's Council;
- UK Signatory of: Women in Defence Charter (gender/armed forces), Race at Work Charter (ethnicity); Change the Race Ratio (ethnicity);
- UK member of: Purple Space (disability), Henpicked (menopause); Tech UK (trade association);
- UK signatory of: Wellbeing of Women Menopause Workplace Pledge; Armed Forces Covenant; Employers Domestic Abuse Covenant;
- UK Real Living Wage Employer (social economic);
- approval and legal registration of the I plan for equal opportunities for men and women at Atos Holding Spain;
- authorization to collaborate with Special Employment Centres (NGOs) to comply with the "general law on the rights of people with disabilities and their social inclusion" in Spain for Atos Holding.

In 2026, Atos Group will continue to empower its employee resource groups to lead transformative initiatives, drive meaningful actions, and inspire a culture of inclusivity. These networks will focus on amplifying awareness, providing education on critical issues, and creating spaces for sharing diverse stories and experiences. By advocating for equity and addressing challenges such as prejudice, systemic barriers, and discrimination, Atos Group remains dedicated to fostering a workplace where every community thrives and contributes to a shared vision of progress and belonging.

- Atos Group are a gold signatory of the Armed Forces Covenant;
- UK retained "leader" status as a Disability Confident Employer until 2026;
- UK remains a signatory of the Employers Domestic Abuse Covenant;
- Atos Group was ranked #208 out of 800 in the Financial Times-Statista 2026 Diversity Leaders rankings for Europe, announced in October 2025³;
- Group Accessibility Procurement – finalist of the Disability Smart Awards.

1) ATOS – The Valuable 500.

2) Partners – Business Disability Forum.

3) FT-Statista Diversity Leaders ranking and full methodology.

5.4 Governance

5.4.1 Business Ethics [ESRS G1-1, G1-3, G1-4]

Doing business aligned with ethics and compliance principles and values are part of the non-financial performance objectives that Atos Group is committed to meeting and are embedded in its compliance program of which key aspects are described in the following sub-sections.

The impacts, risks and opportunities (IROs) identified as material for Atos Group relating to business ethics are the following:

ID	Description	I+	I-	R	O*	Value chain
ESRS G1 – Business conduct						
Business ethics						
15	Corporate culture favoring ethical behaviors among stakeholders.	X				Own operations
16	Non-compliance with laws and regulations regarding anticorruption, antitrust, fraud, human rights and international sanctions might result in Group's criminal liabilities, fines, exclusion from bidding processes, reputational damages and loss of trust.			X		Own operations, Upstream (suppliers), Downstream (clients, clients employees)
17	Non-compliance with trade regulations, particularly related to countries under embargo and export-control frameworks, might result in the Group's products/services being employed in ways harmful to society, engaging its liability and leading to fines and other administrative sanctions.		X	X		Own operations, Upstream (suppliers), Downstream (clients, clients employees)

* I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

5.4.1.1 Governance [ESRS 2 GOV-1]

a) Compliance culture

Atos Group’s purpose (“raison d’être”) (please see chapter 1 of this document) is structured around the notion of the “digital space”, to make it safe, accessible to all and sustainable, and to contribute to its development in a collective way. To achieve its purpose, Atos Group commits to integrity and relies now on strong foundations of ethics and compliance to enable the confidence of the Group’s employees, clients, and society at large, and which are key components of the digital space Atos Group contributes to.

To achieve the challenges of an increasingly complex and constantly evolving business and regulatory environment, Atos Group has developed its ethics & compliance program targeting and promoting the highest ethical standards as a competitive advantage, bringing value to the business and ensuring a long-term success with the Group internal and external stakeholders. This culture of compliance is embedded at all levels of the Group through the implementation of dedicated procedures, training, communication, awareness-raising, contractual

obligations for all third parties, internal controls and regular audits, as described in detail in the rest of this section and in the compliance annual review, a dedicated public document published every year demonstrating the progress and evolutions achieved on business ethics related topics.

In 2025, EcoVadis renewed Atos Group’s “Platinum” certificate and highlighted a strengthened performance in both “ethics” and “labor & human rights.” Atos Group increased its scores in these two areas, achieving 91/100 in “ethics” and 75/100 in “labor & human rights”, securing its position in the top 1% of the IT sector, confirming Atos Group’s commitments to integrity.

b) Governance

To ensure the effectiveness of its compliance program, Atos Group compliance organization is structured around a multi-layered governance combining global and local approaches from the highest level of the organization to the heart of the operations.

Tone from the top: Board of Directors, Ethics Advisory Body and Group Management Board

- the board of directors oversees the development, deployment and implementation of the compliance program, through regular information shared by the Group general secretary with the support of the group head of ethics and compliance. The chairman of the board of directors further endorses the key elements of the compliance program of which the code of ethics is the cornerstone.
- the Group head of ethics and compliance reports to the audit committee of the board of directors each semester, to the CSR committee of the board of directors yearly, and a regular information channel exists through the Group general secretary with the chairman of the audit committee and the chairman of the board of directors regarding compliance activity.
- the board of directors has appointed an ethics advisory body (collège des déontologues) composed of independent and highly expert external professionals to advise the Group management on complex, sensitive and/or strategic compliance issues for the Group. The ethics advisory body meets as often as necessary.

To ensure compliance is fully embedded in Atos Group's culture, the Group management board sets the direction and priorities for compliance and monitors progress on managing the effectiveness of the compliance program.

Compliance community: Group Compliance, Compliance Officers (GEOs and Functions) and General Counsels

The compliance program is developed at global level, to ensure consistency and effectiveness throughout the Group.

Accordingly, the compliance daily activity is led by the Group compliance team which:

- (i) defines the compliance strategy in line with the direction set by the Group management board, (ii) leads compliance daily activities ensuring they are in line with the highest ethical standards and consistent throughout the Group, (iii) issues guidance, policies and trainings and manages group dedicated tools, (iv) organizes and

oversees the local and regional implementation of the compliance program by the compliance officers, (v) advises senior managers on the compliance guidance, policies and tools to be implemented within their respective organizations, (vi) assess the compliance related risks within the compliance activity perimeter in alignment with the enterprise risk management framework, and develops adequate mitigation plans, (vii) conducts regulatory watch to ensure the compliance program is adapted regularly to the latest changes in regulations (viii) manages the Group ethics alert system and launches and leads global compliance internal investigations and supports local internal investigations.

The Group head of ethics and compliance appoints, in cooperation with the relevant senior managers within the GEOs and the functions, and leads a network of compliance officers. Compliance officers are in charge of supporting senior managers notably to promote a culture of compliance and integrity in their organization, monitoring the implementation of compliance initiatives, providing compliance training, collecting and investigating local alerts and compliance issues raised to their attention. They work in close cooperation with the general counsels, bringing the legal support needed for the development and deployment of the compliance program adapted to local laws, environment and circumstances.

Senior managers

Senior managers are responsible for the effective implementation of the compliance program within their respective organizations. Thus, they are responsible for:

- setting the proper tone from the top, defending and promoting a culture of compliance and integrity and leading by example within their organization,
- raising awareness on compliance topics, by regularly reminding employees about the importance of observing the code of ethics, and all compliance internal policies and controls designed to ensure that the business is run ethically,
- ensuring that all compliance guidance, rules and initiatives are implemented and effective within their organization.

5.4.1.2 Policies [ESRS G1-1]

The Atos Group Compliance program is based on a set of policies that form the foundation from which all procedures are derived and subsequently implemented to ensure that activities are carried out in an ethical and compliant manner. The policies align with the principles outlined in the United Nations Convention against Corruption, and more generally with international conventions promoting transparent and a sustainable and ethical business environment, free from all forms of fraud, as well as the legal framework applicable to Atos Group.

The policies described below are global policies covering all Atos Group employees (regardless of their level of seniority), activities, and geographies and, when relevant for them, all the Group business partners. These policies owned by Group compliance team are available at any time and as relevant according to their audience either (i) on the Atos Group public website, in the governance and digital trust section, or (ii) internally on the Atos Group internal compliance SharePoint, accessible to all Atos Group employees.

Atos Code of Ethics

The code of ethics introduces Atos Group's commitment to comply with the highest standards of business integrity and ethics, as well as applicable laws and regulations in all countries. It serves as a fundamental preventative instrument, encompassing a comprehensive array of compliance topics and providing structured guidance to employees in making ethical decisions.

Atos Group's adherence to a code of ethics originates from a long commitment through its first version in 2003. The code of ethics has thereafter been regularly reviewed since then to adjust to the changes in the regulatory environment and to reflect Atos Group's ethical ambition and its organizational changes.

The code of ethics serves as a key instrument in setting the tone from the top on ethical commitments and their impact on Atos Group's purpose (*raison d'être*), and in covering a comprehensive range of topics such as inclusion in the workplace, human rights, data protection and the environment, and in providing for a comprehensive anticorruption code of conduct in line with the latest version of the corruption risk mapping. As such, the code of ethics formalizes the Atos Group's zero-tolerance policy towards corruption. The code of ethics has been endorsed by the board of directors and is introduced by the chairman of the board of directors and general manager, affirming the Group's strong commitment to ethical business practices.

In most geographies, the code of ethics is specifically referred to in employment contracts and associated documentation, ensuring complete awareness by employees and their effective commitment to its principles.

Global Ethics & Compliance Policy and subsequent other internal policies

The global ethics & compliance policy supplements the code of ethics and form the overarching framework of the Atos Group compliance management system designed to

ensure that Atos Group operates in an ethical manner. This policy is supported by a wide range of policies, procedures, guidelines and materials to guide the employees on each relevant topic related to Atos Group's ethics & compliance engagements.

The global ethics & compliance policy is regularly revised and was subject to an in-depth review in the course of 2025 to be in line with the internal developments and organizational changes having operated within the Group.

Atos Partners' Commitment to Integrity

The Atos partners' commitment to integrity is a key document for Atos Group to manage the ethical commitments of its suppliers as it constitutes an integral part of the contractual elements relating to ethics and compliance. This document outlines the ethical commitments that Atos Group expects its partners—whether providing services to Atos Group or involved at any point in its value chain towards customers—to adopt and integrate when entering into a contract with Atos Group.

Updated in 2025, the scope of the document has been redesigned and refined to apply specifically to the Atos production and value chain, i.e. Atos Group's partners' being understood as vendors, suppliers, and third-party partners, along with their employees, personnel, agents and subcontractors. In line with the ten principles of the UN global compact, the Atos partners' commitment to integrity covers a wide range of topics focusing on (1) human rights (prohibition of child labor, respect of decent working conditions, etc.), (2) health and safety of individuals, (3) business integrity (prohibition of corruption, fair competition, prevention of fraud, etc.) and (4) the environment. Non-compliance with any of the provisions by a third party subject to the Atos partners' commitment to integrity, constitutes a breach of the contractual obligations and may lead, depending on the severity of the facts, up to the termination of the relationship with Atos Group.

5.4.1.3 Actions [ESRS G1-3]

Atos Group's compliance program relies on a four-stage risk management cycle, consisting of risk identification and assessment, prevention, detection and monitoring, established through adequate operational expenditures and resources, thus enabling a continuous improvement cycle. As further described below, the ethics & compliance actions pertaining to Atos Group compliance program are directly embedded into Atos Group processes and tools thus rendering their operational expenditures and resources evaluation inseparable from their hosting dependency.

a) Risk assessments

Business Ethics within the Enterprise Risk Management (ERM)

The enterprise risk management (ERM) process driven by Group internal control and ERM department, whose review comprises all strategic risks as prescribed in section 7.1.1 "enterprise risk management (ERM)", leads a

Group review of the risks pertaining to the Atos Group's compliance management system at regular interval.

Within the framework of the ERM, the risks and opportunities pertaining to compliance & ethics are assessed to determine whether there could be a risk that the Group may fail to comply with regulations resulting in potential Group's criminal liability, fines, reputational damages, additional costs or revenue shortfall. The regulations and related legal risks within the frame of compliance & ethics embedded in the ERM framework concentrates on the Atos Group's compliance management system risks: anti-corruption laws, breaches of competition laws, economic sanctions, protection of human rights, export control, and the risk of fraud.

In 2025, the compliance & ethics risk was assessed and considered as "managed", in particular due to the comprehensive policies and processes that have been implemented over the years within the Group.

Corruption Risk Mapping (CoRM)

In 2025, Atos initiated the update of its corruption risk mapping exercise, following the established methodology from the 2023 exercise, with enhancements reflecting changes in organizational structure, internal processes and controls. This revision has been conducted through a comprehensive collaboration between Group compliance, Group internal audit, and Group internal control and enterprise risk management departments.

In line with all principles detailed in the French anticorruption agency (AFA) guidelines and with the support of the Group internal control and enterprise risk management practices and methodology, the 2025 updated corruption risk mapping maintained the staged approach unfolding in four main limbs:

- **identification of business activities and processes**, in particular in light of the large Group reorganization and refocus initiated by the management;
- **definition of corruption risks and scenarios**, with the indication of the processes concerned, the possible corruption mechanisms used, the third parties involved, and the internal functions exposed;
- **evaluation** of the inherent risk through a survey sent to a large scale of relevant internal stakeholders and the residual risk through workshops organized with risk control experts;
- **analysis and consolidation of results and definition of pertinent action plans**. The outcome of the revised corruption risk mapping, including the action plans, was presented to the Group management committee and to the audit committee of the board of directors.

The cooperative work conducted in the frame of the corruption risk mapping update included:

- the review of the Group processes covering all business lines and geographies to identify opportunities for improvement;
- the identification of corruption risks relevant to Atos Group's current organization and activities through a bottom-up approach for both global functions and the geographies. As a result, a notable increase in the number of scenarios presented to the internal respondents occurred, from 58 scenarios in 2023 to 63 scenarios in 2025 among 26 risk areas identified, along with 14 corruption mechanisms. For each corruption mechanism identified, a control card identifying and detailing the corresponding controls and mitigating measures in place was created;
- a preassessment of all scenarios to obtain a fair representation of the inherent risk exposure of the organization, taking into account aggravating factors where relevant, followed by the analysis of the efficiency

of the controls and measures in place to obtain the residual risk exposure using objective criteria;

- building on the results of the 2025 corruption risk mapping exercise, Atos Group will focus on reinforcing its anti-corruption framework through targeted action plans, in particular within the respective local management organisations of the relevant countries and relevant functions identified as most at risk in terms of corruption.

The corruption risk mapping results identified three functions as most exposed to risks in respect of corruption and bribery: sales, procurement and finance.

Fraud Risk Mapping

Fraud poses a significant risk to any organization, potentially causing financial losses, legal repercussions, and reputational damage. Atos Group is entirely committed to address and contain the fraud risk and to maintaining the highest standards of integrity and transparency within the Group.

A large array of actions, policies, processes are embedded within the Group's activities and controls to tackle these risks and are the foundation and core of the Group anti-fraud program.

Formal risk assessments exercises/workshops have been conducted in 2024 with key group strategic functions having a view or expertise on these risks to review a preliminary list of 153 detailed risks, in particular procurement, finance, human resources, legal, sales, IT and security, since they play a key role in relation to the identification of fraud risks and the deployment of anti-fraud measures.

Within the course of 2025, Atos Group pursued its reassessment exercise regarding its exposition to the risk of fraud, with the objective to proactively identify any vulnerabilities that could be exploited for fraudulent activities in the form of a fraud risk mapping.

The first stage of the 2025 exercise consisted in ensuring a complete identification of the fraud risks which may pertain to or affect Atos Group's activities. A preliminary list of 20 fraud risks families was reviewed and deemed relevant to be assessed in light of the Group activity and structure.

The results from the Group strategic functions workshops and simplification efforts will be assessed by relevant individuals and functions through the organization of dedicated questionnaires in line with the enterprise risk managements methodology and tooling, with the objective of consolidating and mapping the results to define global and/or local mitigation actions where appropriate to be implemented in the interest of all stakeholders, including employees, clients, and partners.

b) Trainings & Communication

Training sessions and communication campaigns are key to ensuring that policies, tools and other resources are known and understood by employees across the Group, which is a condition of their effectiveness.

Code of Ethics – Mandatory e-learning training for all employees

An annual training on the code of ethics is mandatory for all employees in the Group without exception to ensure all employees have an up-to-date knowledge of the principles set in the code of ethics and remain fully aligned with and aware of their obligations. This training must be completed by all new hires within three (3) months of joining Atos Group.

The code of ethics training reflects an interactive approach combining theoretical lessons, actual scenarios and includes a final test which employees must pass to validate their training. The themes covered include all topics covered by the code of ethics including the prevention of discrimination and harassment in the workplace, the prevention of bribery and corruption, fraud, compliance with competition law, and the management of conflicts of interest.

In 2025, the training was largely revamped to keep up with the latest regulations, adjusted with illustrations reflecting the reality of situations or events encountered within the organization to raise awareness on potentially high-risk and real topics. The section on the whistleblowing system was completely revamped, to present the Group ethics alert system, the channels recently implemented to raise alerts and further clarifies the protected status of whistleblowers. Sections on accessibility and responsible use of artificial intelligence have been newly added to enhance employees' knowledge of these crucial topics.

Directors and legal representatives, administrators representing employees, employee shareholders, are invited to take the mandatory Group-wide training programs, including the mandatory code of ethics e-learning focused on anti-corruption. Additionally, all independent directors are invited to complete trainings on anti-corruption issues either as part of Atos Group-wide training program or in the context of their other functions or previous roles.

In 2025, 87.97% of employees completed the e-learning on the code of ethics.

Based on the code of ethics, in-depth live training sessions are conducted across multiple functions for employees deemed to be at high risk of exposure. In light of the conduct of the corruption risk mapping update, two training formats have been developed: on the one hand (1) **ETO²s Training**, aimed at "executives," i.e. all of the directors and senior managers, including members of local management bodies and legal representatives of the

different Group entities, and on the other hand (2) Functions "at risk" Training, for identified functions considered to be potentially more exposed, i.e. sales and procurement communities as identified pursuant the corruption risk mapping exercise.

(1) Code of Ethics – ETO²s ("Ethics in Tier One organization School") – Executives

To complement the mandatory e-learning on the code of ethics, live training sessions called "ETO²s" ("Ethics in Tier One Organization School") are organized by Group compliance and the compliance officers, at local and corporate levels, to identified directors and managers, members of local management bodies and legal representatives of the different Group entities.

The ETO²s training aims at ensuring Atos Group's managers understand and abide by the code of ethics to: (i) lead by example and set the right tone from the top, (ii) understand manager's role and responsibilities with respect to compliance and ethics, (iii) raise awareness and empower team members through regular and appropriate communication, and (iv) ensure compliance governance, rules and initiatives are effectively implemented in respective organization, business or functions. In 2024, this training focused on anticorruption, conflicts of interests, the prevention of fraud, antitrust, international sanctions and export control, and the integrity line (alert system).

(2) Code of Ethics – Functions "at risk" Training – Sales & Procurement

In 2025 a new dedicated training program was organised for functions identified as "at-risk", sales and procurement. Given the nature of their roles, these functions are more likely to encounter situations that require heightened vigilance and a deeper understanding of certain internal processes, since they are notably in contact with third parties and therefore more subject to potential external pressures.

Live training sessions were organized by compliance officers with the support of Group compliance, at local levels, to identified sales and procurement communities.

The functions "at risk" training aims at ensuring Atos Group's sales and procurement communities understand and abide by the code of ethics to: (i) strengthen their ability to recognize potentially problematic scenarios and report them promptly, (ii) understand their role and responsibilities with respect to compliance and ethics, (iii) prevent inappropriate practices in their area of expertise, and (iv) ensure compliance governance, rules and initiatives are effectively implemented in all commercial sales, tenders, and purchases, both globally and locally. The training focused on three major topics: corruption, competition law, and financial fraud and strives to remind sellers and buyers of the key ethical principles they must always keep in mind, both to protect themselves and the Group.

Compliance Officers' regular training program

Upon being appointed, each compliance officer is trained by the Group compliance Team about the key compliance measures and their role as a member of the compliance officer network. They receive regular information during "monthly calls", where Group compliance informs about changes in internal processes which may affect their duties and sphere of responsibility, French and European regulatory developments that Atos Group must comply with, present new policies and processes implemented, and all other aspects relevant to their role as compliance officer. In addition, specific training sessions led by Group compliance are organised on a need-to basis to reinforce knowledge of the compliance network on identified topics and associated risks (e.g.: how to analyse compliance risks in a deal, export control & international sanctions, gifts and invitations, etc.).

Export Control trainings

A strong focus of the Group compliance team in 2025 was the provision of training and awareness sessions on international sanctions and export control to the legal departments and functions that may be more exposed to this type of risk through dedicated workshops at global level and with the support of local compliance officers in the regions.

Communication

The Group compliance team has developed an annual communication plan including both: (i) regular communications such as newsletters and campaigns to celebrate external events such as the world whistleblower day, human rights day, or the UN anticorruption day, and (ii) specific messages on crucial topics based around internal news and events, to best capture employees' attention and ensure they remain alert.

At local level, compliance officers led regular communication campaigns on specific topics, such as gifts and invitations or alert system reminders, to ensure that all employees behave in line with internal guidance and compliance remains at the forefront of their minds.

c) Due diligence on third parties

Atos Group compliance program is designed to ensure that the assessment of the integrity and business practices of its commercial partners remains at all times a crucial aspect of Atos Group's business dealings.

As per Atos Group third-party management processes, customers and prospects, suppliers and other business partners or intermediaries are thoroughly vetted using compliance screening software and databases prior to engagement. The evaluation aims at identifying third parties subject to international sanctions, representing a potential corruption risk exposure, subject to legal breaches, as well as identifying human rights abuses to comply with duty of vigilance obligations of the Group.

The onboarding process includes specific measures for higher-risk partners (e.g., integrity questionnaire) and adherence to stringent ethical undertakings. Integrity checks are also carried out on acquisition targets and recipients of charitable donations, sponsorship or patronage.

d) Alert System

Atos Group has a Group ethics alert system in place to enable employees across the Group, as well as third parties and affected communities, to report any matter of concern in relation to potential breaches of the code of ethics, or applicable laws or regulations.

Reporting channels

Alerts can be raised through different reporting channels:

- 1) through the **Atos Integrity Line**, which is a web-based platform developed by EQS and publicly available (<https://atos.integrityline.app/>);
- 2) by emails through **dedicated mailboxes** (global and per GEOs); or
- 3) by **any means as preferred by the whistleblower** (i.e. directly with line managers, specific functions they feel are best placed to take actions, etc.).

To ensure the availability and awareness, the reporting channels offered to employees and third parties are detailed in the Atos Group's code of ethics (publicly available), on the Atos Group external website (directly onto the main page and in the footer of the whole website), and directly through the internal systems and regularly communicated through global and local dedicated communications (newsletters, emails, SharePoint, etc.). The mandatory annual training on the code of ethics also includes a section dedicated to the whistleblowing system, explaining what it consists in, how to raise a concern and what are the rights of the whistleblowers, which 87.97% of Atos Group's permanent employees completed in 2025. In 2025, Atos's Group has also successfully finalized the digitalization of its Group alert system, ensuring the availability of a secure, independent whistleblowing platform across nearly all geographies and countries. This digitized system, hosted by a trusted third-party provider, is now fully operational worldwide and available in seven languages (Chinese, Dutch, English, French, German, Spanish, and Portuguese). This achievement follows a phased rollout that began in previous years and was conducted in full compliance with legal and regulatory requirements, including the Directive (EU) 2019/1937 on the protection of whistleblowers. The use of the tool supporting the whistleblowing system remains an option to a whistleblower who may always report their concerns through any means.

All alerts are directed to human resources and/or compliance, as relevant.

As stated in the Atos Group's code of ethics, Atos Group will not apply any sanction or retaliatory measure or discriminate against an employee raising an alert, provided that they acted in good faith, selflessly, and without the intention to cause harm, even if the events relating to the alert of which they became personally aware, prove inaccurate or no action is subsequently taken. If necessary, the employee's protection may be assured, on their request, by mobility within the Group. Although the level of trust among potential reporters is arduous to evaluate, and has not been formally assessed, as described in the preceding paragraphs, dedicated actions have been conducted to ensure reporters' confidence in the Group's commitment and to encourage them to voice their concerns.

Admissibility of an alert

In accordance with the Group alert system policy, the first step upon receipt of any compliance alert is the analysis of its admissibility and decision as to whether an internal investigation should be launched. Anonymous alerts are considered, unless prohibited by local laws. Atos Group guarantees the protection of the confidentiality of all information exchanged as part of the processing of the alert, including the identity of the whistleblower and of any other person involved. Precautionary measures are also taken to prevent any conflict of interest and therefore ensure impartiality in the conduct of the investigation.

Investigation Team

All the alerts considered as admissible are reviewed by an investigation team appointed on a case-by-case basis for each alert. The investigation team is at least composed of two persons, coming from various functions internally (compliance, internal audit, legal affairs, human resources, etc.) but also externally if needed (external counsels, etc.) depending on which expertise is the most relevant regarding the subject of the alert and the circumstances. The investigation team members have a duty to confirm they are not conflicted (personally or professionally) in relation to the alert they investigate on.

Governing principles of an investigation

All experts conducting investigations are strictly operating in accordance with the following 5 key governing principles:

Impartiality and fairness: all relevant facts shall be considered in the course of the investigation, without prejudice or bias and regardless of which side they favor or what they prove or disprove;

Accuracy: all interviews and contacts made during the course of the investigation shall be recorded on a timely basis. Facts must be reported accurately. If necessary, they shall be reconfirmed;

Objectivity: only objective facts should be included in the investigation report, to the exclusion of any judgment or opinion;

Confidentiality: the invitations for the interviews must be sent and the interviews must be conducted in strict confidentiality. All the details of reports received are also kept confidential with strictly limited number of people having access;

Compliance with local laws and internal procedures: the HR and legal teams may be consulted prior to the interviews to consider whether local law provisions or local internal procedures apply.

Depending on the scale and complexity of the alert, the investigation team shall make its best efforts to conduct and complete the investigation within a reasonable time. To the extent required by local law, information relating to the outcome of the investigation (including remediation action) may be communicated to the whistleblower.

Together, these governing principles also ensure appropriate protection against any form of retaliation by safeguarding the confidentiality, fairness and integrity of the investigation process. They provide whistleblowers with a secure environment to in which concerns can be raised and addressed without fear of adverse consequences.

Monitoring & Reporting

The outcomes of the investigations, as well as statistics and key data, are reported by the local compliance officers to the Group head of ethics and compliance each semester regarding alerts pertaining to their perimeter. This allows the Group compliance team to oversee and manage compliance related alerts. In the case of local investigations, the compliance officers are specifically instructed to report directly to the Group compliance team any alert related to corruption, fraud or financial integrity.

Similarly, all human resources grievances and alerts raised locally through the Group ethics alert system are reported to Group HR and consolidated at Group compliance level, allowing thereafter a comprehensive reporting between the human resources and compliance reports. In particular, extensive efforts have been put in place in 2025 to ensure a comprehensive view of all reports across the Group: (i) dedicated HR stream created with monthly joint workshops between HR and compliance with identified HR stakeholders to ensure reporting alignment throughout functions, (ii) redefinition of reporting obligations and metrics to align CSRD requirements (own staff implication (yes/no), origin of alert, i.e. own workforce, external or unknown (anonymous)) and (iii) clarification on labelling and classification of reports made as alerts or grievances, as relevant. In 2025, 195 reports have been raised by internal and external stakeholders through the channels respectively available and captured within the Group ethics alert system among which 64 reports have been flagged as alerts.

A presentation is done twice a year by the Group head of ethics and compliance to the audit committee of the board of directors regarding alerts trends and major cases (both from human resources and compliance), providing detailed results and figure about the alerts raised, the investigations results and sanctions taken where relevant in particular regarding corruption, fraud and financial integrity.

e) Accounting measures

Accounting controls are a critical component of Atos Group's compliance program, as they ensure that the Group is operating in accordance with all applicable laws and regulations, that its financial reporting is accurate and reliable, and that fraud and misuses of assets are properly prevented and managed.

Relevant accounting controls are evaluated through regular testing campaigns in coordination with internal control department and any relevant functions involved in the process tested (e.g.: Group internal audit, finance, HR, sales, procurement, etc., as the case may be). Any adjustments deemed necessary are made as part of the annual certification of the book of internal control, based on results from testing campaigns, audits, potential findings in alerts, and/or the corruption risk mapping review. Additional controls were implemented through the corruption risk mapping plan, including enhanced approval workflows for month-end closing. Since 2023, the finance internal control tool is being used, where controls against potential corruption risks have been mapped and are updated regularly.

f) Monitoring

The monitoring of the compliance program is managed in cooperation between Group compliance & Group Internal Control and enterprise risk management (ERM).

In all its operations, Atos operates a three-tier control system. This model includes three lines of defense:

1st line of defense

The purpose of the controls executed by the 1st line of defense is to ensure that processes are performed in compliance with the Group internal policies. They are performed by key executors as part of their daily activities.

2nd line of defense

The purpose of the controls executed by the 2nd line of defense is to ensure that the 1st line controls have been properly carried out. Hence, the control performed by Group compliance based on the semesterly reporting from the compliance officers is a control executed by the 2nd line of defense.

The effectiveness of these controls is regularly assessed through self-assessment questionnaires and testing campaigns organized by the Group internal control & ERM team.

3rd line of defense

The purpose of the third line of defense is to ensure that the control system complies with the Group requirements and is implemented effectively. It is performed by Group internal audit, through entity reviews and process reviews, as per the approved annual audit plan.

All entity reviews conducted by Group internal audit contain checkpoints related to compliance risks. Process reviews may also contain checkpoints on compliance matters, depending on the subject matter of the review.

Compliance is consulted for the definition of the Group audit plan and dedicated controls pertaining to anti-corruption are embedded within the BIC framework.

For further information about the monitoring and internal control procedures, please refer to section 7.4 internal control of this document.

5.4.1.4 Targets

In relation with its business ethics program, Atos Group has set a specific target in the area of trainings which consists in ensuring that at least 90% of the permanent employees of Atos Group are being trained every year on the code of ethics e-learning training program. This target is set on a permanent basis and will be assessed at the end of each financial year.

In addition, and to support the monitoring of the actions of the ethics and compliance program as described in section 5.4.1.3 of this document, the Group also set and implements the following ambitions :

- i) **Risk assessment:** maintain and regularly update the Group's compliance related risk mappings, ensuring that evolving regulatory expectations and internal risk indicators are adequately reflected.
- ii) **Policies & Procedures:** ensure the internal framework of policies and procedures relevant to compliance & ethics topics are adapted to the risk profile of the Group activities and operations.
- iii) **Trainings:** deliver dedicated training programs to functions exposed to elevated compliance risks, as well as for the teams responsible for monitoring and controlling these risks.
- iv) **Awareness:** maintain adequate level of information of Atos Group employees on compliance & ethics by promoting internal awareness initiatives, such as events, newsletters, and targeted communications, tailored to the most relevant topics, geographies, and functions and continuously reinforce employee awareness and trust in the alert system.
- v) **Due diligence process:** strengthen and continuously enhance third-party due diligence processes, ensuring robust assessment of integrity risks across the supply chain and all its business relationships.
- vi) **Export-control:** continuously improve the export control assessment framework and associated expert network, ensuring effective identification and mitigation of export-related compliance risks.

5.4.1.5 Metrics [ESRS G1-4]

a) Data on trainings

	E-learning on the code of ethics	Functions “at-risk” training	ETO ² s training
Employees	All permanent Atos Group employees	Sales and procurement functions	Executives and managers (based on GCM)
Percentage of employees covered by the training program	100%	100%	100%
Number of employees invited to follow the training	≈ 60,000	≈ 2,000	≈ 2,000
Delivery method and duration	1.5-hour computer-based training	45 minutes classroom training	1 hour classroom training
Frequency	Annually	Every 2 years	Every 2 years
Topics covered	• Anti-corruption • Conflict of interest • Fair competition • Anti-fraud • Ethical & inclusive workplace • Human rights • Economic sanctions and export control • GenAI • Accessibility • Whistleblowing system	• Anti-corruption • Fair competition • Competitively sensitive information • Pricing • Joint tendering • Anti-fraud • Fraudulent financial reporting • Whistleblowing system	• Anti-corruption • Lobbying • Conflict of interest • Prevention of fraud • Fair competition • Trade regulations & export control • Dawn raids • Whistleblowing system

b) Data on alerts

G1-4 - 24a	Number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws	0 conviction
G1-4 - 24b	Any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery	N/A
G1-4 - 25a	Total number and nature of confirmed incidents of corruption or bribery	0 confirmed incident
G1-4 - 25b	Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	N/A
G1-4 - 25c	Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0 confirmed incident
G1-4 - 25d	Details of public legal cases regarding corruption or bribery brought against the undertaking and its own workers and the outcomes of such cases	No public legal case

5.4.2 Business conduct with the supply chain [ESRS G1-2, G1-6]

The impacts, risks and opportunities (IROs) identified as material for Atos Group that relate to business conduct with the supply chain are the following:

ID	Description	I+	I-	R	O*	Value chain
ESRS G1 – Business conduct						
Business conduct with the supply chain						
18	Responsible procurement requirements contributing to strengthen responsible practices across the supply chain	X				Upstream (suppliers)
19	Late payments resulting in litigations, reputational risk, administrative penalties and terminations of agreements			X		Upstream (suppliers)
20	Strong dependency on suppliers for critical components or materials/ services leading to production delays and loss of quality, as well as lower negotiation capacity due to supplier significant leverage			X		Upstream (suppliers)

1. I+: Positive impact, I-: negative impact, R: Risk, O: Opportunity.

5.4.2.1 Supplier Relationship Management [ESRS G1-2]

Policies

Atos Group procurement team has adopted a global procurement policy and global procurement sourcing policy with a comprehensive sustainability section to manage the risk related to ethics, human rights and the environment within the supply chain. The general objective of these policies is to ensure that a minimum level of safeguarding elements is in place when selecting and onboarding suppliers. These policies cover all Atos Group procurement activities and set expectations to all tier 1 suppliers Atos Group is engaging.

The Group chief procurement officer is accountable for the implementation of these policies.

The global procurement policy and global procurement sourcing policy are made available on the procurement SharePoint site to all Atos Group procurement personnel and any other interested parties internally.

As set out in the global procurement sourcing policy, it is Atos Group procurement's mission to help the company procure value for money in the form of goods and services while:

- minimizing environmental impacts and influencing suppliers of the Group to do so; and
- ensuring the ethical behavior of suppliers and fair treatment of people throughout their supply chains;
- Atos Group will also work with its suppliers and internal stakeholders to raise awareness of sustainability including social value and diversity, and thus build a more sustainable and resilient supply chain.

Actions

The global procurement policy is monitored through the Atos procurement sustainability framework and strategic objectives and to ensure sufficient monitoring, Atos Group engaged an expert third party, EcoVadis, who provides supplier sustainability assessments. The strategic objectives are set annually based on the Atos Group spend and are monitored regularly.

Through the implementation of this policy, Atos Group has committed to respect the ten principles of the UN global compact and also expects its suppliers to do so. This is done through the Atos partners' commitment to integrity. It is a supplier code of conduct included in all Atos Group tenders and all Atos Group supplier master or framework agreements. The Atos partners' commitment to integrity's objective is to capture principles and actions for corporate and social responsibility (CSR) undertaken by Atos Group procurement. It advises Atos Group suppliers to follow the principles of the UN global compact in the areas of human rights, labor, environment, anti-corruption. The supplier must comply with the Atos partners' commitment to integrity throughout the whole contract lifecycle with Atos Group. This document is regularly reviewed and updated.

EcoVadis was selected to be the standard reviewer of Atos Group suppliers due to the thorough analysis conducted in the dimensions of environment, labor and human rights, ethics and sustainable procurement. Thanks to the detailed analysis, Atos Group has a valuable overview of its top and strategic suppliers' CSR approach, including their strengths, weaknesses and any unethical behavior reported in the media or by NGOs. This helps Atos Group procurement to identify potential risks and mitigate them case-by-case within the supply chain.

To fulfil the Atos Group sustainable procurement mission, by default, every tender (RfX) has a section of sustainability-related questions, that are developed to map bidding suppliers' maturity from a sustainability perspective and to identify any particular red flags for CSR related risk.

Also, Atos needs to make sure, that high importance is placed on purchasing the most sustainable solution that can be reasonably achieved. To ensure this, Atos Group place a 20% weighting on sustainability, as described below:

- CSR risk 7%: the score is weighted, based upon the EcoVadis rating and participation in international frameworks, initiatives, or standards (e.g., UN Global Compact);
- decarbonization 7%: the score is based on the supplier's maturity in terms of emission reduction strategy and various disclosure processes and commitments they have made (e.g., CDP and SBTi);
- social topics 6%: the score is based on supplier diversity, diversity, equity and inclusion (DEI), the supplier's approach to human rights and accessibility.

The same review principles are applied to Atos Group's strategic and core suppliers (part of supplier management program) that are annually reviewed through a performance survey, where sustainability represents 20% of the overall score.

Procurement Sustainability Training at Atos Group

Atos Group is committed to embedding sustainability into every aspect of its procurement activities. The company's approach is structured around clear objectives, comprehensive assessment frameworks, and part of the actions is the ongoing capacity building for procurement professionals. The procurement sustainability team leads regular training and refresher sessions to ensure buyers are equipped with the latest knowledge, tools, and support to advance sustainable procurement practices across the organization.

The sessions cover a wide range of sustainability related topics, including:

1) Sustainability risk

Buyers at Atos Group are trained to understand and address sustainability-related risks in the supply chain, focusing on areas such as environmental impact, human rights, labor practices, and ethical conduct. The training emphasizes the use of EcoVadis for supplier sustainability assessments, requiring a minimum score of 40, and guides buyers on encouraging supplier participation and implementing corrective actions when needed.

2) Decarbonization of the supply chain

Procurement teams at Atos Group are trained to raise awareness amongst stakeholders about suppliers that are environmentally committed and encourage them to increase spend with these more mature companies. Usually, these organizations have advanced carbon management practices, and they are able to provide real CO₂ data that can be included in Atos Group global carbon footprint reporting. Buyers receive templates and best practices for supplier engagement on carbon reduction, including the use of EcoVadis carbon management levels to track supplier maturity.

3) Supplier diversity

Atos Group promotes diversity, equity, and inclusion within its supply chain, training buyers to monitor and increase spend with small and diverse suppliers. The training clarifies definitions of diverse suppliers and provides practical steps for identifying and reporting on supplier diversity, in line with client requirements and social value commitments.

Buyers are encouraged to contact the procurement sustainability team, that offers ongoing support to buyers and stakeholders through various tools, and direct assistance for supplier engagement and improvement actions, while dedicated SharePoint resources provide access to up-to-date guidance, reporting tools, and best practices.

Targets

Atos Group has set an annual sustainability risk target to maintain or increase the level of spend covered by suppliers with valid EcoVadis (or alternative) assessments (% of spend). For 2025, this target was set at 74%.

Metrics

In 2025:

- 74% of total Atos Group spend was with suppliers assessed by EcoVadis or had an alternative assessment;
- 764 (1090 valid scorecards in total) suppliers were scored or reassessed by EcoVadis;
- 33 suppliers assessed by EcoVadis had an overall score below 40; those are deemed to carry a higher risk. However, those 33 suppliers represent only 1.8% of the total Atos Group spend. In 2025, Atos Group has provided specific post-assessment communication to these suppliers to encourage them to implement corrective action plans. Progress is tracked, and suppliers are encouraged to be reassessed in the next 12 months. The Group's approach is to work with each supplier that has a score of below 40 and help them to increase their score.

IRO 20 Strong dependency on suppliers for critical components or materials/services leading to production delays and loss of quality, as well as lower negotiation capacity due to supplier significant leverage

With respect to this IRO, Atos Group mitigates the risk of strong dependency on critical suppliers through the structured supplier management policy and program, which ensures consistent performance monitoring, risk management, and sustainability oversight across all key suppliers. Suppliers are tiered based on strategic importance and risk exposure, with strategic and core suppliers subject to rigorous governance, including annual risk reviews, QCDIMS-based performance measurement,

and mandatory sustainability assessments (e.g., EcoVadis scoring and decarbonization performance).

Clearly defined processes assess the effectiveness of actions: supplier scorecards, internal performance reviews, corrective action plans for low-performing suppliers, and escalation or phase-out procedures in cases of repeated underperformance. These mechanisms allow Atos Group to systematically evaluate whether actions taken – such as improvement plans, tighter governance, or diversification – effectively reduce supply dependency risks and improve supplier resilience.

Atos Group also has a more advanced supplier risk management framework in pilot phase that will further enhance the effectiveness of the program once fully rolled out.

5.4.2.2 Payment practices [ESRS G1-6]

Atos Group has established a standard accounts payable process, which provides the process to pay suppliers including small and medium enterprise (“SMEs”) at Group level. It states that all invoices will be processed according to contractual payment terms.

In 2025, the process of ensuring on-time payments to suppliers focused on the following practices:

- the business in the géographies has the responsibility to raise purchase orders (POs) and give the goods received note (GRN) on POs on time;
- the business in the geographies with procurement need to instruct suppliers to send invoices directly to the scanning mailboxes managed by finance, so invoices are received on time;

- finance is monitoring the receipt of recurring invoices and alerting in case of missing invoices;
- the business in the geographies need to ensure that any blocks on the invoice are resolved before the due date of the invoice, so the invoice is free for payment on time;
- finance has the responsibility to include all invoices based on their due date which are ‘free for payment’ in the next payment batch.

Atos Group organises its standard payment terms with suppliers according to a combination of regional regulatory, legal, supply category and contracted commercial factors.

Regulatory requirements are listed in the table below.

Region	Regulatory environment
BNN (Benelux, Netherlands, Nordics)	In Benelux, SMEs have 30 days standard payment terms and other suppliers vary, while in the Nordics local law is 30 days standard terms for all suppliers.
France	Payment terms permitted by law for B2B transactions are generally 60 days standard terms. However, there are a few legal supply category exceptions which Atos also complies with: payments terms for temporary employment agencies are 45 days and for the transport sector payments terms are 30 days.
Germany, Austria & Central Europe	Payment terms across the region are predominantly 30 to 60 days standard terms as per contracted commercial agreements, customer requirements and according to applicable laws. 30 days is the most common used payment term in that range. German suppliers assisting Atos Group to deliver services to governmental agencies are also typically 30 days standard terms.
International Markets	This region includes many countries worldwide; generally, suppliers classed as SMEs, those that support Atos Group in delivering Atos services in government projects, and those required by individual country law (e.g. Switzerland) are 30 days standard terms. The rest range from 45 to 60 days standard terms, as permitted by regional law.
North America	For this region the standard supplier payment terms typically range from 30 to 60 days, and Atos Group applies this consistently across its regional supplier base. Supply categories such as building rent, logistics and facilities management are more consistently set at 30 days standard terms.
UK & Ireland	Suppliers classed as SMEs and suppliers that support Atos Group in delivering Atos services to the UK government customers have 30 days standard terms. This is due to Atos Group complying with the UK government cabinet office prompt payment code. The rest are set at up to 60 days standard terms as per contracted commercial agreements.

In 2025, Atos Group paid 80% of all invoices early and on time or less than 5 days past the payment due date.

Atos Group might play the role of intermediate in a number of back-to-back agreements between customers and suppliers. While payments to suppliers should be immediate once customers' cash has been received by Atos Group they often require several days to process, explaining some late payments of less than 5 days. This can also stem from late payment received from customers compared to the contractual terms which will have consequential impact on supplier payment terms. In the system and in the analysis above, the normal master data of 30 days term is considered in spite of the back-to-back agreements and its potential inherent delays in payment to suppliers (despite the Group's best efforts).

Moreover, the computation is based on invoice date, not on the date Atos Group receives the invoice from the supplier, which is on average 2 days past the stated invoice date.

95% of all invoices were paid within 5 days past the due date or more than 5 days late but due to suppliers' related reasons (notably delays in submission of invoices, invoice clarification issues as well as invoices submitted with old dates, cumulatively accounting for 74% of all the invoices paid late). Those temporary disagreements between Atos Group and its suppliers lead to invoices being blocked, parked or disputed.

Disputed invoices often result in revised invoices sent back to Atos Group by its suppliers without modification of the initial invoice date.

Finally, Atos Group engages in some yearly contracts with suppliers, which are always paid in advance or on time. However, those contracts are not included in the computation presented below since the date of yearly payment is only stipulated in the related contracts and not in a particular invoice. Should those contracts be included in the analysis, the percentage of invoices paid early or on time would increase.

The raw weighted average days to pay invoices from date when contractual or statutory terms of payment starts to be calculated equals to 33 days for Atos Group.

%	Payment made early	Paid on time or less than 5 days post due date	Payments made later than 5 days post due date due to suppliers' related reasons		Other payments made later than 5 days post due date		Weighted average days to pay invoices	
			Total		Total		Total	
BNN (Benelux, Netherlands, Nordics)	52%	32%	85%	10%	95%	5%	100%	31
France	61%	26%	87%	11%	97%	3%	100%	44
Germany, Austria & Central Europe	69%	19%	87%	8%	95%	5%	100%	29
International Markets	46%	27%	73%	16%	89%	10%	100%	33
North America	39%	27%	67%	28%	94%	5%	100%	28
UK&I	76%	8%	84%	12%	97%	4%	100%	33
TOTAL	57%	23%	80%	15%	95%	5%	100%	33

The computation above is based on invoice-level data and takes into account both the number of invoices and their individual monetary values (each invoice is weighted by its amount).

As of December 31, 2025, Atos Group had no legal proceedings outstanding for late payments.

Atos Group continuously works towards improvement of internal process and limitation of payment delays.

5.5 Appendices

Appendix 1 – Table of disclosure requirements and data points incorporated by reference

Datapoint ID	Incorporated by reference in the URD
BP-1 5(c)	chapter 1
GOV-1 20(a)(b)(c)	chapter 4.2
GOV-1 21 (a)(b)(c)(d)(e)	chapter 4.2
GOV-1 22 (b)(c)(d)	chapter 4.2
GOV-1 23 (a)(b)	chapter 4.2
GOV-2 26 (a)(b)	chapter 4.2
GOV-3 29 (a)(b)(c)(d)(e)	chapter 4.3
GOV-4 30 to 32	chapter 5.7
SBM-1 40 (a) i and ii	chapters 1 and 2
SBM-1 40 (a) iii	chapter 1
SBM-1 40 (b)	chapter 6
SBM-1 42	chapter 1
E1- IRO-1	section 7.1.1

Appendix 2 – Table of disclosure requirements complied with in the Sustainability Statement

ESRS 2	General disclosure	Section/Report	Additional information
BP-1	General basis for preparation of the sustainability statement	5.1.1.1	-
BP-2	Disclosures in relation to specific circumstances	5.1.1.2	-
GOV-1	The role of the administrative, management and supervisory bodies	5.1.2.1	chapter 4.2 incorporated by reference
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	5.1.2.1	chapter 4.2 incorporated by reference
GOV-3	Integration of sustainability-related performance in incentive schemes	5.1.2.2	chapter 4.3 incorporated by reference
GOV-4	Statement on due diligence	5.1.2.3	-
GOV-5	Risk management and internal controls over sustainability reporting	5.1.2.4	-
SBM-1	Strategy, business model and value chain	5.1.4.1	chapters 1, 2 and 6 incorporated by reference
SBM-2	Interests and views of stakeholders	5.1.4.2	-
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	5.1.4.3	-
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	5.1.3.1	-
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	5.5 appendix 2 appendix 3 5.1.3.1.4 5.1.3.4	-

Environmental standards

5.2.1.2.2 ESRS E1	Climate change	Section/Report	Additional information
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	5.1.2.2	chapter 4.3 incorporated by reference
ESRS 2 IRO-1	Description of the processes to identify and assess material climate related IROs	5.1.3.1.4	-
ESRS 2 SBM-3	Material climate IROs, and their interaction with strategy and business model	5.2.1.2.2	-
EI-1	Transition plan for climate change mitigation	5.2.1.3.3	-
EI-2	Policies related to climate change mitigation and adaptation	5.2.1.3.2	-
EI-3	Actions and resources in relation to climate change policies	5.2.1.5	-
EI-4	Targets related to climate change mitigation and adaptation	5.2.1.4	-
EI-5	Energy consumption and mix	5.2.1.5.1	-
EI-6	Gross Scopes 1, 2, 3 and total GHG emissions	5.2.1.6.1	-
EI-7	GHG removals and GHG mitigation projects financed through carbon credits	5.2.1.7	-
EI-8	Internal carbon pricing	5.2.1.8	-
EI-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	-	omitted in 2025 due to phase-in provisions

ESRS E5	Resource use and circular economy	Section/Report	Additional information
ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	5.1.3.1 5.1.3.1.4	-
E5-1	Policies related to resource use and circular economy	5.2.2.1.1 5.2.2.2.1	-
E5-2	Actions and resources related to resource use and circular economy	5.2.2.1.2 5.2.2.2.2	-
E5-3	Targets related to resource use and circular economy	5.2.2.1.3 5.2.2.2.3	-
E5-4	Resource inflows	5.2.2.1.4	-
E5-5	Resource outflows	5.2.2.2.4	-
E5-6	Anticipated financial effects from resource use and circular economy-related risks and opportunities		not material for Atos Group

Social standards

ESRS S1	Own workforce	Section/Report	Additional information
ESRS 2, SBM-2	Interests and views of stakeholders	5.1.4.2	-
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	5.3.1.1	-
S1-1	Policies related to own workforce	5.3.1.3 5.3.1.5.1 5.3.1.6.1 5.3.1.7.1 5.3.1.8.1	
S1-2	Processes for engaging with own workers and workers' representatives about impacts	5.3.1.2 5.3.1.5.2 5.3.1.6.2 5.3.1.7.2 5.3.1.8.2	-
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	5.3.1.5.2 5.3.1.6.2 5.3.1.7.2 5.3.1.8.2	-
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	5.3.1.5.3 5.3.1.6.3 5.3.1.7.3 5.3.1.8.3	-
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	5.3.1.5.4 5.3.1.6.4 5.3.1.7.4 5.3.1.8.4	-
S1-6	Characteristics of the Company's employees	5.3.1.4	-
S1-7	Characteristics of non-employee workers in Company's own workforce		omitted in 2025 due to phase-in provisions
S1-8	Collective bargaining coverage and social dialogue		not material for Atos Group
S1-9	Diversity metrics	5.3.1.8 5.3.1.8.5	
S1-10	Adequate wages		not material for Atos Group
S1-11	Social protection		not material for Atos Group
S1-12	Persons with disabilities		not material for Atos Group, however metric disclosed in section 5.3.1.8.5
S1-13	Training and skills development metrics	5.3.1.7.5	-
S1-14	Health and safety metrics	5.3.1.5 5.3.1.5.5	-
S1-15	Work-life balance metrics	5.3.1.6	-
S1-16	Compensation metrics (pay gap and total compensation)		not material for Atos, however gender pay gap disclosed in section 5.3.1.8.5
S1-17	Incidents, complaints and severe human rights impacts		not material for Atos Group

ESRS S2	Workers in the value chain	Section/Report	Additional information
ESRS 2 SBM-2	Interests and views of stakeholders	5.1.4.2	-
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	5.3.2.1	-
S2-1	Policies related to value chain workers	5.3.2.2.1	
S2-2	Processes for engaging with value chain workers about impacts	5.3.2.2.2	
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	5.3.2.2.2	
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of actions	5.3.2.2.3	-
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	5.3.2.2.4	-

ESRS S3	Affected communities	Section/Report	Additional information
ESRS 2 SBM-2	Interests and views of stakeholders	5.1.4.2	-
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	5.3.3.1	-
S3-1	Policies related to affected communities	5.3.3.2	
S3-2	Processes for engaging with affected communities about impacts	5.3.3.2	
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	5.3.3.2	
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of actions	5.3.3.3	-
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	5.3.3.4	-

ESRS S4	Consumers and End-users	Section/Report	Additional information
ESRS 2 SBM-2	Interests and views of stakeholders	5.1.4.2	-
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	5.3.4.1	-
S4-1	Policies related to consumers and end users	5.3.4.2.1 5.3.4.3.1 5.3.4.4.1 5.3.4.5.1	-
S4-2	Processes for engaging with consumers and end-users about impacts	5.3.4.2.2 5.3.4.3.2 5.3.4.4.2 5.3.4.5.2	-
S4-3	Processes to remediate negative impacts and channels for customers and end-users to raise concerns	5.3.4.2.2 5.3.4.3.2 5.3.4.4.2 5.3.4.5.2	-
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of actions	5.3.4.2.3 5.3.4.3.3 5.3.4.4.3 5.3.4.5.3	-
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	5.3.4.2.4 5.3.4.3.4 5.3.4.4.4 5.3.4.5.4	-

Governance standards

ESRS G1	Business Conduct	Section/Report	Additional information
ESRS 2 GOV-1	The role of the administrative, supervisory and management bodies	5.4.1.1	-
ESRS 2 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	5.1.3.1	-
G1-1	Business conduct policies and corporate culture	5.4.1.1 5.4.1.2	-
G1-2	Management of relationships with suppliers	5.4.2.1	-
G1-3	Prevention and detection of corruption and bribery	5.4.1.3	-
G1-4	Incidents of corruption or bribery	5.4.1.5	-
G1-5	Political influence and lobbying activities		not material for Atos Group
G1-6	Payment practices	5.4.2.2	

● ● Appendix 3 – Table of data points deriving from other EU legislation

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/181627, Annex II		4.2.3.1
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		4.2.3.1 4.2.3.2
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				5.1.2.3
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		not applicable to Atos
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		not applicable to Atos
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not applicable to Atos
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not applicable to Atos
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	5.2.1.3.3
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		5.2.1.3.3

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		5.2.1.4
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				5.2.1.5.1
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				5.2.1.5.1
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				5.2.1.5.1
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		5.2.1.6.1
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		5.2.1.6.2
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	5.2.1.7
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		omitted in 2025 due to phase-in provisions

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.			omitted in 2025 due to phase-in provisions
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			omitted in 2025 due to phase-in provisions
ESRS E1-9 Degree of exposure of the portfolio to climate – related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		omitted in 2025 due to phase-in provisions
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex I				5.2.2.2.4
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex I				not applicable to Atos Group
ESRS 2 – SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				5.3.2.3.3
ESRS 2 – SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				5.3.1.1
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				5.3.1.3.1
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		5.3.1.3.1
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				5.3.1.3.1
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				5.3.1.5.1

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				5.3.1.3.2
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		5.3.1.5.5
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				omitted in 2025 due to phase-in provisions
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		not material for Atos Group
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				not material for Atos Group
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				not material for Atos Group
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		not material for Atos Group
ESRS 2 – SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				5.3.2.1
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex I				5.3.2.2.1
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex I				5.3.2.2.1
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		5.3.2.2.1
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		5.3.2.2.1

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				5.3.2.2.3
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				5.3.3.2
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		5.3.3.2
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				5.3.3.3
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				5.3.4.2.1
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		5.3.4.2.1
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				5.3.4.2.3 5.3.4.3.3 5.3.4.4.3 5.3.4.5.3
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				not applicable to Atos Group
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				not applicable to Atos Group
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		5.4.1.5
ESRS G1-4 Standards of anti-corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				5.4.1.5

Appendix 4 – Report on certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

Year ended 31 December 2025

This is a translation into English of the statutory auditor's report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English-speaking users.

To the Annual General Meeting,

This report is issued in our capacity as statutory auditor of ATOS SE. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended 31 December 2025 and included in sections 5.1. to 5.6. of the group management report (hereafter "the Sustainability Statement").

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code, ATOS SE is required to include the above-mentioned information in a separate section of the group management report. This information enables an understanding of the impact of the activity of the group on sustainability matters, as well as the way in which these matters influence the development of the business of the group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L.821-54 paragraph II of the aforementioned Code our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by ATOS SE to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code;
- compliance of the sustainability information included in the sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the *High Audit Authority* guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the

This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by ATOS SE in the Sustainability Statement, we have included an emphasis of matter paragraph hereafter.

Limits of our engagement

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of ATOS SE, in particular it does not provide an assessment, of the relevance of the choices made by ATOS SE in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the group management report.

Our engagement does, however, allow us to express conclusions regarding the entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required under Article 8 of Regulation (EU) No 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the group management report.

Furthermore, the comparative information related to the 2023 financial year has not been subject to a sustainability information certification report in accordance with Article L.821-54 of the French Commercial Code.

Compliance with the requirements set out in the ESRS of the process implemented by ATOS SE to determine the information reported

Nature of procedures carried out

Our procedures consisted in verifying that:

- the process defined and implemented by ATOS SE, has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of information disclosed in the Sustainability Statement, and;
- the information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by ATOS SE with the ESRS.

Elements that received particular attention

Below we present the elements that received particular attention with respect to the process implemented by ATOS SE to determine the information disclosed.

The process deployed by ATOS SE to update its double materiality analysis is described in section 5.1.3.3 'Review of double materiality analysis' of the Sustainability Report.

Through interviews with management and individuals we considered to be appropriate, and through inspection of available documentation, we reviewed:

- the analysis conducted by ATOS SE to identify and assess the internal and external factors that led to the update of the double materiality analysis. These include, in particular consideration of the new strategic plan adopted by the group in 2025;
- changes introduced compared to the previous financial year, to the list of material impacts, risks and opportunities ('IRO') determined by ATOS SE;

Based on our professional judgement, our procedures consisted in particular of:

- applying our critical thinking to the documentation of the analyses carried out by the entity and to the approach implemented to identify the internal and external factors to be considered;
- assessing the appropriateness of the factors considered by ATOS SE based on our knowledge of the group;
- assessing the relevance of the material changes made by ATOS SE to the assessment of the actual and potential impacts, risks and opportunities identified based on our knowledge of the entity and the available sector analyses and benchmarks that we deemed relevant;
- assess, for material changes affecting actual and potential impacts, risks and opportunities, the compliance of the process implemented by the group to assess the materiality of impact and financial materiality with the criteria defined by ESRS 1;
- assess the appropriateness of the description given in this regard in section 5.1.3.3 'Review of the double materiality analysis' of the Sustainability Report.

Compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Statement, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;
- the scope chosen by ATOS SE for providing this information is appropriate; and

- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, that this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability Statement, with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Elements that received particular attention

Below we present the elements that we have paid particular attention to with regard to the compliance of this information with ESRS.

Information provided in application of environmental standard ESRS E1

The information published under ESRS E1, relating to climate change, is mentioned in the note 5.2.1 'Climate change - [ESRS E1]' of the Sustainability Report.

Our procedures included the following:

- assessing, on the basis of interviews with the Head of the Environmental Programme and her teams, whether the description of the policies, actions and targets implemented by ATOS SE covers the areas of climate change mitigation and adaptation;
- assessing the appropriateness of the information presented in this section of Sustainability Statement and its overall consistency with our knowledge of the group, particularly with regard to the following elements.

With regard to the information disclosed on the greenhouse gas ('GHG') emissions: (note 5.2.1.6 'Atos Group's 2025 GHG footprint' in the Sustainability Report):

- we reviewed the internal control and risk management procedures implemented by ATOS SE to ensure the compliance of the disclosed information;
- we reviewed the protocol for establishing the GHG emissions inventory and assessed its application methods for a selection of emissions categories and sites, for Scope 1 and Scope 2;
- we assessed the consistency of the scope considered for the GHG emissions inventory with the scope of the consolidated financial statements, the activities under operational control, and the upstream and downstream value chain.
- we reviewed the calculation methodology and assessed:
 - main assumptions applied;
 - sources used for emission factors;

- methods used to apply these calculations to a selection of emission categories and sites.
- with regard to Scope 3 emissions, we assessed:
 - the justification for the inclusions and exclusions of the various categories and the transparency of the information provided in this respect;
 - the process of data collection
- with regard to the estimates that we considered to be structuring and which ATOS SE used to prepare its GHG reporting, we reviewed the calculation methodology and the sources of information on which these estimates are based, assessed the appropriateness of the emission factors used and the calculation of the related conversions, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data;
- we verified the arithmetic accuracy of the calculations used to establish this information.

With regard to the information disclosed on the climate change mitigation transition plan (note 5.2.1.3.3 'Atos Group Transition Plan [ESRS E1-1]' of the Sustainability Statement):

With the support of our Climate Specialists:

- we assessed whether the information disclosed on the group's transition plan complies with ESRS E1 requirements and adequately describes the structural assumptions underlying the plan, noting that we are not required to express an opinion on the appropriateness or level of ambition of the transition plan's objectives.
- we interviewed the individuals responsible for developing and monitoring the transition plan, to assess whether this transition plan reflects the commitments made by the group.
- we assessed the consistency of the main information provided in the transition plan, particularly with regard to the financial information provided on investments (CapEX and OpEX) and decarbonization levers.
- we assessed whether the transition plan is consistent with the strategic plan as approved by the governing bodies and with the entity's financial planning.

Information provided in application of social standards ESRS S1

Information related to the Group's employees' (ESRS S1) disclosed in the note 5.3.1.4 "Characteristics of employees [ESRS S1-6]" of the Sustainability Statement.

Based on interviews with the department responsible for analysing human resources data, as well as additional interviews with a selection of Group entities, we have:

- reviewed the process for collecting and compiling qualitative and quantitative information for the purpose of publishing material information on the characteristics of the group's personnel in the Sustainability Report;
- examined the underlying documentation available;
- implemented procedures to verify the correct consolidation of this data;
- obtained an understanding of the internal control and risk management procedures implemented by the Group, it being specified that we did not test the design or operating effectiveness of these controls;

Based on surveys or other selection methods, we have:

- examined the geographical and legal scope on which the information has been drawn up;
- assessed whether the methods and assumptions used by the Group to determine the information reported are appropriate with regard to ESRS S1;
- defined and implemented analytical procedures adapted to the information examined;
- examined, based on sampling or other selection methods, the supporting documents with the corresponding information,
- verified the accuracy of the calculations used to establish this information, where applicable after applying rounding rules.

We have also assessed the appropriateness of the information presented in note 5.3.1.4 of the Sustainability Statement and its overall consistency with our knowledge of the Group.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by ATOS SE to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Elements that received particular attention

We considered that there was no such information to include in our report.

The Statutory Auditor

Forvis Mazars SA

Levallois-Perret, 06 March 2026

French original signed by

Simon BEILLEVAIRE
Partner

Bruno POUGET
Partner

Appendix 5 – Additional information on GHG targets

This annex contains mandatory public disclosures required to support a future SBTi submission. It intentionally avoids any additional commitments, guarantees, timelines or implementation details beyond SBTi minimum disclosure requirements. All additional technical details are intentionally deferred to the 2026 SBTi submission file.

All SBTi disclosure requirements applicable to public reporting are addressed either directly in section 5.2.1 of

this report or in this section. Based on current SBTi public disclosure requirements, no additional public disclosures are required to support the planned SBTi submission in 2026.

This annex discloses the information required to support Atos Group's future submission of new science-based targets to the SBTi, in accordance with the SBTi Corporate Net-Zero Standard (v1) and the SBTi Corporate Near-Term Criteria.

Organizational Boundary

- **Boundary:** operational control (GHG protocol).
 - **Geographic scope:** global.
 - **Base year:** 2025 (defined on a continuing-operations perimeter).
- **Perimeter:** continuing operations only.
 - **Excluded activity:** Advanced Computing, treated as a discontinued operation and excluded from the base year in line with SBTi consolidation rules.

Science-Based Targets (Summary)

New decarbonization targets as planned¹:

Target	Base year	Target year	Ambition	Scopes
Near-term SBT	2025	2030*	-18% absolute ²	1, 2, 3
Long-term SBT	2025	2050	-90% absolute	1, 2, 3
Net-zero	2025	2050	Neutralization of residual emissions	1, 2, 3

1. Atos Group will follow updates to the SBTi Corporate Net-Zero standard and, if necessary, adapt its targets accordingly (volumes, target years or intensity target). In accordance with SBTi requirements, the reduction targets are expressed in absolute value while intensity value is not considered relevant.

2. The new targets will cover all GHG emissions which are material for Atos, in particular scopes 1 and 2 (which should contribute to less than 5%) and scope 3 categories 1 to 8 and category 11 (which should contribute to more than 95%).

The near-term science-based target is designed to meet the SBTi requirement that near-term targets cover a minimum of five years and a maximum of ten years from the date of submission for validation, in accordance with the SBTi Corporate Near-Term Criteria.

Target Classification

- Near-term target: **absolute reduction aligned with a 1.5°C pathway.**
 - Long-term target: **deep decarbonization (≥90%) aligned with 1.5°C,** prior to neutralization.
- Net-zero target: aligned with the SBTi Corporate Net-Zero Standard.
 - Atos Group has assessed the applicability of SBTi sector-specific guidance relevant to service-based and digital activities and confirms that no mandatory sector-specific target-setting methodology applies beyond the cross-sectoral SBTi requirements.

Scope Coverage

Scopes 1 & 2

The scope 1 and Scope 2 target boundary covers at least 95% of combined scope 1 and 2 emissions, with any exclusions limited to no more than 5%, in line with SBTi requirements.

Scope 2 accounting approach (for target-setting and tracking)

Atos Group discloses that scope 2 emissions are calculated and performance against the science-based targets is tracked using the **market-based** accounting approach (while also reporting location-based emissions in the GHG inventory), in line with the GHG protocol scope 2 guidance and SBTi requirements.

Base-Year Recalculation Policy

Atos Group applies a base-year recalculation policy aligned with SBTi requirements. The 2025 base year and related targets will be recalculated if structural changes

Neutralization at Net-Zero

Atos Group commits to neutralizing residual emissions at the net-zero date **only after achieving at least a 90% absolute reduction** across Scopes 1, 2 and 3, using **high-quality carbon removals with durable, long-term**

Governance

Oversight of science-based targets is ensured by the Board of Directors and its CSR Committee, supported by the Group CSR function and the head of global environment program.

Public reporting and use of credits

Atos Group will publicly report its company-wide GHG emissions inventory and progress against its published targets on an annual basis. Carbon credits and avoided

Scope 3

- Scope 3 represents 96.6% of Atos Group's total GHG emissions in 2025.
- As scope 3 emissions represent more than 40% of total scope 1, 2 and 3 emissions, Atos Group includes scope 3 emissions within the boundary of its near-term science-based targets, in accordance with SBTi Criterion C4.
- The scope 3 categories covered by the targets represent **more than 90% of total scope 3 emissions**, exceeding SBTi minimum coverage thresholds. Covered categories include the main upstream procurement and logistics categories as well as downstream categories such as use of sold products and end-of-life treatment of sold products.

result in a **cumulative impact of 5% or more** on total GHG emissions.

storage, in accordance with the SBTi Corporate Net-Zero Standard. The detailed selection, timing and implementation of such removals will be addressed in the SBTi submission documentation and future transition planning.

Atos Group confirms that it does not derive significant revenue from fossil fuel-related activities and is therefore not subject to SBTi exclusion criteria applicable to fossil fuel production or distribution activities.

emissions do not count as emissions reductions toward progress against near-term or long-term science-based targets.

5.6 Summary of key performance indicators

This section presents additional Atos-specific sustainability indicators and information, aligned with the industry-specific sustainability accounting standards for Software and IT services developed by SASB, as well as supplementary disclosures in accordance with the GRI standards and ESG ratings requirements.

The following tables provide issues and indicators relevant to the Company's business in the environmental, social, and governance dimensions. These are aligned with the disclosures from the GRI Sustainability Reporting Standards and the Sustainability Accounting Standards Board (SASB) standards for the "Software and IT Services" industry.

The code of the standards is intended to help Atos stakeholders locate indicators of interest across Atos monitoring performance. It does not represent a complete overview of Atos reporting or practices.

Environmental dimension

Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
GRI 302-1	Energy consumption within the organization (all energy sources)							
GRI 302-1_E_c1, SASB TC-SI-130a.1 (1)	Total direct and indirect energy consumption (in MWh)	316,923	380,363	454,833	-	100%	-	100%
GRI 302-1_A	Total Direct Energy Consumption in Datacenters & Offices (in MWh)	12,816	13,503	15,131	-	100%	-	100%
GRI 302-1_A_b1	Diesel consumption (in MWh)	1,932	3,105	2,605	-	100%	-	100%
GRI 302-1_A_b2, G. Q71	Fuel oil consumption (in MWh)	1,063	1,113	989	-	100%	-	100%
GRI 302-1_A_b3, G. Q72	Gas consumption (in MWh)	9,821	9,285	11,537	-	100%	-	100%
GRI 302-1_A-Off	Direct energy consumption in Offices (in MWh)	11,873	12,455	13,521	-	100%	-	100%
GRI 302-1_A-DC	Direct energy consumption in Datacenters (in MWh)	943	1,048	1,610	-	100%	-	100%
GRI 302-1_C	Total Indirect Energy Consumption in Datacenters & Offices (in MWh)	304,106	366,860	439,702	-	100%	-	100%
GRI 302-1_C_b1, G. Q56	Electricity consumption (in MWh)	298,667	361,714	432,213	-	100%	-	100%
GRI 302-1_C_b2	District heating consumption (in MWh)	5,439	5,146	7,489	-	100%	-	100%
SASB TC-SI-130a.1 (2)	Percentage of grid electricity (excluding RECs) (in %)	30%	34%	37%	-	100%	-	100%
SASB TC-SI-130a.1 (2)	Percentage of grid electricity (including RECs) (in %)	18%	34%	32%	-	100%	-	100%
SASB TC-SI-130a.1 (3)	Percentage of renewable electricity excluding RECs (in %)	70%	66%	63%	-	100%	-	100%
SASB TC-SI-130a.1 (3)	Percentage of renewable electricity including RECs (in %)	82%	66%	68%	-	100%	-	100%
GRI 302-1_C-Off	Indirect Energy Consumption in Offices (in MWh)	98,647	116,936	138,053	-	100%	-	100%
GRI 302-1_C-DC	Indirect Energy Consumption in Datacenters (in MWh)	205,459	249,924	301,648	-	100%	-	100%
GRI 302-1_C1_c10.1	Total electricity consumption from renewable sources excluding RECs (in MWh)	187,404	239,567	270,219	-	100%	-	100%
GRI 302-1_C1_c10.2	Total electricity consumption from renewable sources including RECs (in MWh)	220,998	239,567	292,890	-	100%	-	100%
GRI 302-1_C1_c8; SASB TC-SI-130a.1(3)	Share of electricity supplied by renewable sources in Atos' core Datacenters (co-location excluded) (in %)	100%	100%	96%	-	100%	-	100%

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Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
GRI 302-1_C1_c1	Share of electricity supplied by decarbonized sources in all Atos Datacenters excluding RECs (in %)	61%	67%	68%	-	100%	-	100%
	Share of electricity supplied by renewable sources in all Atos Datacenters including RECs (in %)	77%	67%	76%	-	100%	-	100%
GRI 302-1_C1_c2								
GRI 302-2	Energy consumption outside of the organization (Travel)							
	Travel intensity							
GRI 302-2_c1	Total km travelled per Employee (in km/Employee)	1,703	1,616	1,966	100%	-	100%	-
GRI 302-2_c2	Total km travelled per Revenue (in km/€ million)	13,415	13,147	17,227	-	100%	-	100%
	Distances travelled							
GRI 302-2_A6_c93	Total km travelled by Car (in km)	52,791,484	68,638,214	89,921,899	100%	-	100%	-
GRI 302-2_A6_c50	Total km travelled by Train (in km)	13,029,105	14,489,522	16,357,329	100%	-	100%	-
GRI 302-2_A6_c57	Total km travelled by Taxi (in km)	655,152	907,956	1,094,667	100%	-	100%	-
GRI 302-2_A6_c92	Total km travelled by Plane (in km)	40,859,427	41,866,871	74,168,888	100%	-	100%	-
	GHG emissions for company cars							
GRI 302-2_A6_b70	Number of company cars	2,702	3,211	4,332	-	100%	-	100%
GRI 302-2_A6_b82	Average of emissions in company fleet cars (gr CO ₂ /km)	41.5	44.80	60.53	-	100%	-	100%
GRI 302-3	Energy Intensity							
GRI 302-3_A_c1	Intensity by Revenue – Total direct and indirect energy (in MWh/€ million)	39.61	39.72	43.34	-	100%	-	100%
GRI 302-3_A_c2	Intensity by Employee – Total direct and indirect energy (in MWh/Employee)	5.03	4.88	4.85	100%	-	100%	-
GRI 302-5	Reductions in energy requirements of products and services							
GRI 302-5_A	Estimated average PUE for core Datacenters	1.39	1.44	1.44	-	100%	-	100%
GRI 305-1	Greenhouse gas emissions Scope 1							
GRI 305-1_A_c2	GHG emissions Scope 1 (in tCO ₂ e)	13,884	17,313	20,517	-	100%	-	100%
GRI 305-2	Greenhouse gas emissions Scope 2							
GRI 305-2_A_c1	GHG emissions Scope 2 (in tCO ₂ e)	32,239	62,523	67,979	-	100%	-	100%
GRI 305-3	Greenhouse gas emissions Scope 3							
GRI 305-3_A_c1	GHG emissions Scope 3 (in million tCO ₂ e)	1.330	1.708	2.142	-	100%	-	100%
GRI 305-1, GRI 305-2, GRI 305-3	Total greenhouse gas emissions Scopes 1, 2, 3							
GRI 305-4_B_c4	All GHG emissions – Scopes 1, 2, 3 (in million tCO ₂ e)	1,376	1,788	2.231	-	100%	-	100%

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Summary of key performance indicators

Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
GRI 305	Greenhouse gas emissions sub-perimeters							
GRI 305-2_B_c1.1	GHG emissions in Datacenters (in tCO ₂ e)	20,801	45,793	29,992	-	100%	-	100%
GRI 305-2_B_c1.2	GHG emissions in Offices (in tCO ₂ e)	21,500	28,677	40,978	-	100%	-	100%
GRI 305-3_B_c1.3	GHG emissions in Travel (Scope 3 Cat 6 Business travel) (in tCO ₂ e)	9,915	9,829	16,391	-	100%	-	100%
	GHG emissions in Travel (Atos car fleet) (in tCO ₂ e)	3,821	5,366	8,550	-	100%	-	100%
GRI 305-4	Greenhouse gas emissions intensity							
GRI 305-4_A_c2.1	Intensity by Revenue – All GHG emissions (Scopes 1, 2, 3) (in tCO ₂ e/€ million)	171.94	186.66	208.62	-	100%	-	100%
GRI 305-4_A_c2.2	Intensity by Employee – All GHG emissions (Scopes 1, 2, 3) (in tCO ₂ e/employee)	21.83	22.94	23.67	100%	-	100%	-
GRI 305-5	Reduction of greenhouse gas (GHG) emissions							
GRI 305-5_A_c2	GHG reductions – Scopes 1, 2, 3 (in million tCO ₂ e)	-0.412	-0.443	-0.288	-	100%	-	100%
A14	ISO 14001 certification of Atos main sites (offices and DCs)							
A14_c5	Number of Offices and Datacenters ISO 14001 certified	99	95	95	100%	-	100%	-
A14_c6	Percentage of main Offices and core Datacenters ISO 14001 certified or in the process of being certified	86.8%	92.3%	88.6%	100%	-	100%	-
ESRS E5-5 37	Waste							
ESRS E5-5 37.a; GRI 306-3.a	All E-Waste (Batteries & Accumulators + Other E-Waste) (tons)	338	675	not disclosed	-	100%	-	100%
GRI 306-3.a	All other tertiary waste (Hazardous non e-waste + Non-hazardous waste) (tons)	8,192	10,131	not disclosed	-	100%	-	100%
GRI 306-3.a	Overall Group Total Waste (tons)	8,530	10,806	not disclosed	-	100%	-	100%
A20	Natural disasters							
A20_A	Percentage of the core Datacenters that have synchronous data replication capacities (tons)	100%	100%	100%	-	100%	-	100%
	Discussion of the integration of environmental considerations into strategic planning for data center needs	Qualitative	Qualitative	Qualitative	-	100%	-	100%
SASB TC-SI-130a.3								

GRI 302-1, GRI 302-3: Direct energy: gas, diesel, and fuel oil.
GRI 302-1, GRI 302-3: Indirect energy: electricity and district heating consumption
GRI 305-1, GRI 305-2, GRI 305-3: tCO₂e: Tonnes of CO₂ equivalent.
A14: A site has officially entered the "certification process" when a budget has been allocated or the environmental management system manager has been appointed.
ESRS E5-5 37: Only E-waste was assessed as material during the double materiality analysis conducted in 2025. The E-waste data was partially estimated using the methodology described in section 5.2.2.2.

● ● Social dimension

Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
GRI 404-1	Average training hours per employee							
GRI 404-1_c1; ESRS S1-13 83 b	Average hours of formal training per employee	17.78	16.39	20.36	97%	-	87%	-
GRI 404-1_c2; ESRS S1-13 83 b	Average hours of formal training per male employee	17.60	16.72	19.22	97%	-	87%	-
GRI 404-1_c3; ESRS S1-13 83 b	Average hours of formal training per female employee	18.27	15.74	23.15	97%	-	87%	-
GRI 404-1_c4	Number of internships	2,417	3,445	3,426	100%	-	100%	-
GRI 404-2	Programs for upgrading employee skills							
GRI 404-2_A_b0	Number of digital certifications obtained per year	67,982	94,115	72,888	100%	-	100%	-
GRI 404-2_A_c3	Number of certifications obtained per year	76,168	105,746	86,009	100%	-	100%	-
GRI 404-3	Career development monitoring							
GRI 404-3_A_c1; ESRS S1-13 83 a AR 77	Percentage of employees receiving performance appraisal in the last 12 months	90.3%	90.3%	86%	82.8%	-	83.3%	-
GRI 404-3_A_a1	Percentage of female who received a regular performance and career development review during the reporting period.	89.6%	89.3%	85%	82.7%	-	82.9%	-
GRI 404-3_A_a2	Percentage of male who received a regular performance and career development review during the reporting period.	90.5%	90.7%	87%	82.7%	-	82.9%	-
GRI 404-3_A_c2	Percentage of employees with an Individual Development Plan	59%	65%	62%	87%	-	88%	-
GRI 404-3_A_c3	Percentage of Internal Fulfilment (Internal promotion of employees)	91%	76%	72%	100%	-	100%	-
GRI 401-1	Organizational workforce in headcount and Employee Turnover							
GRI 401-1_A_c2; ESRS S1-6 50a AR 57	Number of employees at the end of the reporting period (Legal staff)	63,012	77,932	94,231	100%	-	100%	-
GRI 401-1_A_b1; ESRS S1-6 50a AR 55	Females at the end of the reporting period (Legal staff)	20,493	25,054	30,637	99.8%	-	99.6%	-
GRI 401-1_A_b2; ESRS S1-6 50a AR 55	Males at the end of the reporting period (Legal staff)	42,418	52,566	63,073	99.8%	-	99.6%	-
SBM-140 a iii	Employees by geographical breakdown							
LFR. 50	Employees in France (%)	14.7%	12.6%	11.4%	100%	-	100%	-
LFR. 51	Employees in Europe (excl. France) (%)	41.9%	41.9%	41.7%	100%	-	100%	-
LFR. 52	Employees in North America (%)	6.1%	7.9%	8.5%	100%	-	100%	-
LFR. 53	Employees in South America (%)	4.4%	4.1%	3.7%	100%	-	100%	-
LFR. 54	Employees in Asia/Pacific (%)	26.7%	28.0%	31.0%	100%	-	100%	-
LFR. 55	Employees in Middle East/Africa (%)	6.1%	5.5%	3.7%	100%	-	100%	-
A24.1	Number of employees in India	13,871	17,647	24,011	100%	-	100%	-
A24.2	Number of employees in United States	2,906	4,558	6,073	100%	-	100%	-

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Summary of key performance indicators

Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
A24.3	Number of employees in Europe Employee Turnover	35,663	42,845	50,078	100%	-	100%	-
GRI 401-1_B_c1; ESRS S1-6 50 b AR 55	Number of employees leaving employment during the reporting period	13,188	16,427	19,357	100%	-	100%	-
GRI 401-1_B_b1	Males leaving employment during the reporting period	9,016	11,008	13,171	99.7%	-	99.1%	-
GRI 401-1_B_b2	Females leaving employment during the reporting period	4,130	5,265	5,954	99.7%	-	99.1%	-
GRI 401-1_B_c3; ESRS S1-6 50c	Total employee turnover rate	18.81%	18.85%	20.54%	100%	-	100%	-
GRI 401-1_B_c2	Percentage of voluntary attrition	13.67%	14.60%	14.38%	100%	-	100%	-
M.22.1	Retention rate among key people (%)	90%	91%	93%	100%	-	100%	-
GRI 2-7, GRI 2-8	Number of employees							
GRI 2-7, GRI 2-8; ESRS S1-6 50a + AR 77	Total employees plus supervised workers (including: interims + interns + subcos)	72,632	87,473	105,157	100%	-	100%	-
GRI 2-7_A_c1; ESRS S1-6 50 b AR 55	Percentage of employees with a permanent contract	99.19%	99.24%	99%	100%	-	100%	-
GRI 2-7_A1; ESRS S1-6 50 b AR 55	Males with a permanent contract	42,103	52,197	62,358	99.8%	-	99.6%	-
GRI 2-7_A2; ESRS S1-6 50 b AR 55	Females with a permanent contract	20,298	24,835	30,217	99.8%	-	99.6%	-
GRI 2-7_A_c2; ESRS S1-6 50 b AR 55	Percentage of employees with a temporary contract	0.81%	0.76%	1.21%	100%	-	100%	-
GRI 2-7_A3; ESRS S1-6 50 b AR 55	Males with a temporary contract	315	369	715	99.8%	-	99.6%	-
GRI 2-7_A4; ESRS S1-6 50 b AR 55	Females with a temporary contract	195	219	420	99.8%	-	99.6%	-
GRI 2-7_A_c3; ESRS S1-6 52 a, b	Percentage of employees in Full Time working	97.0%	95.4%	94%	100%	-	99.6%	-
GRI 2-7_B2; ESRS S1-6 52 a, b	Number of male in full time employment	41,222	50,541	59,359	99.8%	-	99.2%	-
GRI 2-7_B4; ESRS S1-6 52 a, b	Number of female in full time employment	19,790	23,183	27,305	99.8%	-	99.2%	-
GRI 2-7_A_c4; ESRS S1-6 52 a, b	Percentage of employees in Part Time working	3.0%	4.6%	6%	100%	-	99.6%	-
GRI 2-7_B1; ESRS S1-6 52 a, b	Number of male in part time employment	1,196	1,792	2,310	99.8%	-	99.2%	-
GRI 2-7_B3; ESRS S1-6 52 a, b	Number of female in part time employment	703	1,781	2,874	99.8%	-	99.2%	-
GRI 405-1	Diversity and Equal Opportunity							
GRI 405-1_B_c3; SASB TC-SI-330a.3	Number of nationalities within Atos	128	137	143	100%	-	100%	-
GRI 405-1_B_c5; SASB TC-SI-330a.3	Number of nationalities representing more than 5% of the Atos population	6	6	5	100%	-	100%	-
GRI 405-1_B_c4; SASB TC-SI-330a.3	Percentage of females within Atos	32.57%	32.28%	32.69%	99.8%	-	99.6%	-
GRI 405-1_B_b1; SASB TC-SI-330a.3	Employees with disabilities	1,361	1,398	1,548	95.35%	-	93.62%	-
GRI 405-1_B_c1; SASB TC-SI-330a.3; ESRS S1-12	Percentage of employees with disabilities	2.27%	1.92%	1.69%	95.35%	-	93.6%	-
GRI 405-1_c15; SASB TC-SI-330a.3(1); ESRS S1-9 66 a	Female ratio within the Group executive management (top 450)	29%	23%	32%	100%	-	100%	-

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Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
GRI 405-1_c14	Percentage of women identified in talents pool	32.15%	31.33%	31.21%	89.7%	-	85.3%	-
GRI 405-1_c15	Percentage of women recruited	36.74%	43.24%	35.71%	100%	-	100%	-
GRI 405-2	Salary rate between men and women							
GRI 405-2_A_c3; ESRS S1-16 97 a	Overall salary rate between women and men in Annual Basic Salary	0.95	0.93	0.96	89%	-	87%	-
GRI 405-2_A_c3; ESRS S1-16 97 a	Overall salary rate between women and men in Total Remuneration	0.95	0.93	0.96	89%	-	87%	-
A16	Health and safety							
GRI 403-9	Global absenteeism rate (%)	2.23%	2.07%	1.6%	79%	-	80%	-
GRI 403-9_a.i, GRI 403-10_a.ii; ESRS S1-14 88 c	Number of staff seriously injured work related	29	35	39	99.95%	-	91%	-
GRI 403-9_a.iii, GRI 403-10_a.i; ESRS S1-14 88 b AR 89 – 91	Number of Atos staff's dead work related	0	1	1	99.95%	-	91%	-
G. Q50; ESRS S1-14 88 c	Accident frequency rate (number of lost time accidents x 1,000,000/number of hours worked)	0.24	0.23	0.25	99.95%	-	91%	-
GRI 401-2	Benefits to employees							
GRI 401-2_A_C15	Percentage of Permanent employees participating in Death Benefits	98%	97%	98%	95.96%	-	91.19%	-
GRI 401-2_A_C16	Percentage of Temporary employees participating in Death Benefits	82%	80%	87%	95.96%	-	91.19%	-
GRI 401-2_A_C17	Percentage of Permanent employees participating in Disability benefits	98%	98%	98%	95.96%	-	90.50%	-
GRI 401-2_A_C18	Percentage of Temporary employees participating in Disability benefits	89%	80%	87%	95.96%	-	90.50%	-
GRI 401-2_A_C19	Percentage of Permanent employees participating in Health Care	97%	94%	96%	95.96%	-	90.44%	-
GRI 401-2_A_C20	Percentage of Temporary employees participating in Health Care	66%	81%	88%	95.96%	-	90.44%	-
GRI 401-3	Return to work and retention rates after parental leave							
GRI 401-3_B; ESRS S1-15 93 b	Total number of employees that took parental leave	379	380	376	14.7%	-	12.6%	-
GRI 401-3_C	Total number of employees who returned to work after parental leave ended	33	21	25	14.7%	-	12.6%	-
GRI 401-3_D	Percentage of employees who returned to work after parental leave ended who were still employed twelve months after their return to work	85%	90%	80%	14.7%	-	12.6%	-
GRI 2-30	Collective bargaining agreements							
GRI 2-30	Percentage of employees covered by collective bargaining agreements	43%	33%	42%	95%	-	91%	-
GRI 401-1	Employee Hiring							
GRI 401-1_A_c1	New employees hired during the Reporting Period	5,588	9,303	13,771	100%	-	100%	-
GRI 401-1_A_a1	Males hires during the Reporting Period	3,535	5,280	8,823	100%	-	100%	-
GRI 401-1_A_a2	Females hires during the Reporting Period	2,053	4,023	4,901	100%	-	100%	-
GRI 401-1_A_a5	New employees hired in developing countries during the Reporting period	3,268	4,955	5,337	100%	-	100%	-
GRI 401-1_A_a5.1	Percentage of hiring in developing countries	58%	53%	39%	100%	-	100%	-
GRI 401-1_A_a3	Number of juniors recruited	2,587	4,504	5,074	96%	-	97%	-

Summary of key performance indicators

GRI 404-1: The calculation of the average training hours per employee is based on the headcount at year-end (31 December 2025). It includes only the hours recorded in the formal Atos training systems.

GRI 404-1: Indirect employees/Subco/Externals excluded.

GRI 401-1: GRI 401-1: The turnover is calculated as the total leaving excluding outsourcing divided by total headcount at the end of the year, excluding the "restructuring" category.

GRI 405-1_c15, SASB TC-SI-330a.3(1): The executive Group (GEM, Group executive management) refers to a wider senior management network, holders of management positions and talents. Responsible for implementing strategy and delivering operational performance.

GRI 405-2: The salary rate comparison between men and women excludes Germany, employees not assigned a gender (male or female), and employees who are not assigned a GCM level (an internal job category classification based on the Global Capability Model of the Company).

GRI 403-9: The absenteeism rate is calculated based on following methodology: (Short term sicknesses Hours + Long terms sicknesses Hours) / Workable Hours. This metric excludes following entities and countries: Estonia, Finland Atos IT Sol and Serv Oy, Motiv and Profit4SF Netherlands, Norway, Cosman France, Austria, DataSantics Czech Republic, Corporate Germany, Eviden Germany, Bull and SEC Consult Germany, Israel, Eviden EOOD Bulgaria, Greece, Eviden International Corporate France, Atos Int Global Func B.V. Corporate Netherlands, Corporate Switzerland, Chile, Atos Tech(BJ)Co.Ltd China, Eviden Hungary, Atos Technologies Japan, Lebanon, Peru, Ipsotek Qatar, Ipsotek Singapore, Atos AG Switzerland, Atos Customer Services Turkey, Ipsotek United Arab Emirates, Ipsotek UK, Maven Wave and Cloudereach Canada, Group Atos Québec Canada, Atos Technologies Canada, Syntel Canada, Guatemala, Z Data and Maven Wave USA, Eagle Greek and Cloudereach USA.

GRI 2-30: The collective bargaining agreements exclude Algeria, Egypt, Estonia, Israel, Italy, Ivory Coast, Japan, Kingdom of Saudi Arabia, Lebanon, Madagascar, Malaysia, Mali, Morocco, Norway, Qatar, Senegal, Singapore, Slovakia, South Africa, Sweden, Taiwan, Togo and United Arab Emirates.

GRI 401-1_A_a3, GRI 401-1_A_a3: The concept of "junior" refers to the employee category GCM 0-3 (within 11 levels in the Company) and less than 30 years old.

GRI 401-3: includes only France.

● Governance dimension

Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
GRI 2-18	Corporate Governance							
LFR. 149	Are the roles of Chairman and CEO separated? (Y/N)	N	Y	Y	-	100%	-	100%
GRI 2-18	Attendance rate at Board meetings (%)	95.90%	92.07%	93.06%	-	100%	-	100%
LFR. 150	Number of members of the Board of Directors/Supervisory Board	10	13	9	-	100%	-	100%
LFR. 150.1	Number of independent members of the Board of Directors	7	8	5	-	100%	-	100%
GRI 405-1	Percentage of female in Governance bodies (Board of Directors)	50%	54%	56%	-	100%	-	100%
G.Q11	Number of employee representatives among the Board	1	3	2	-	100%	-	100%
LFR. 162	Number of Board members of different nationality than the Company headquarters	5	7	5	-	100%	-	100%
LFR. 197	Share capital held by members of the Board of Directors (%)	1.59%	0.0003%	0.01%	-	100%	-	100%
G.Q116	Number of members within the Group Executive Team	19	3	8	100%	-	100%	-
GRI 405-1, c16; SASB TC-SI-330a.3; G.Q605	Share of women in the Group Executive Team	5%	0%	13%	100%	-	100%	-
LFR. 173	Does your Sustainable Policy rely on the UN 17 Sustainable Development Goals (Y/N)	Y	Y	Y	-	100%	-	100%
A26	Governance to implement the CSR strategy	Qualitative	Qualitative	Qualitative	-	100%	-	100%
G.Q643	Presence of the CSR manager at the Executive Committee (or Management Committee)	Qualitative	Qualitative	Qualitative	-	100%	-	100%
GRI 2-29	Client satisfaction and delivery capability							
GRI 2-29	Group Overall Customer Satisfaction (all clients part of tactical surveys, in a scale from 0 to10)	8.77	Non disclosed	Non disclosed	-	63%	-	-
GRI 2-29	Net Promoter Score for the top clients	67%	Non disclosed	Non disclosed	-	69%	-	-
GRI 2-29	Net Promoter Score for all clients	70%	Non disclosed	Non disclosed	-	63%	-	-
A10	Initiatives regarding innovative services/ product developments							
A27_B	Number of patents fulfilled during the reporting year	57	46	64	-	100%	-	100%
A12	Business partners & ecosystem							
A12_A	Number of startups active during the reporting year	30	30	15	-	100%	-	100%
A3	Data Security Incidents							
A3_c2	Percentage of Open Security Incidents open vs closed (%)	2.6%	1.53%	5.1%	100%	-	100%	-
A3_c3	Percentage of employees who successfully performed the CyberSecurity & Security E-learning	87.52%	95%	93%	97%	-	94%	-
A3_c4	Percentage of employees who successfully performed the Data Protection E-learning	88.06%	93.62%	92%	97%	-	94%	-
A3_c5; SASB TC-SI-230a.2	Percentage of compliance to malicious code prevention of corporate workstations having the anti-malware solution (MS Defender for Endpoint) installed and up to date	92%	Non disclosed	Non disclosed	100%	-	-	-

5

Sustainability Statement

Summary of key performance indicators

Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
A3_c5; SASB TC-SI-230a.2	Percentage of compliance to malicious code prevention of servers having the anti-malware solution (CrowdStrike) installed and up to date	99%	Non disclosed	Non disclosed	100%	-	-	-
A3_c9; SASB TC-SI-230a.2	Percentage of coverage of ISO 27001 certifications	100%	98.56%	99%	90%	-	83%	-
A3_c10	Percentage of employees in situ for greater than 8 weeks with enforced Two Factor Authentication	100%	99.70%	99%	100%	-	100%	-
SASB TC-SI-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	Qualitative	Qualitative	Qualitative	-	100%	-	100%
SASB TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Qualitative	Qualitative	Qualitative	-	100%	-	100%
GRI 418-1, SASB TC-SI-220								
SASB TC-SI-220a.1	Description of policies and practices relating to behavioural advertising and user privacy	Qualitative	Qualitative	Qualitative	-	100%	-	100%
SASB TC-SI-220a.2	Number of users whose information is used for secondary purposes	0	0	0	-	100%	-	100%
GRI 418-1_A1, SASB TC-SI-220a.3	Total amount of fines exceeding €300 thousand paid by the Company and resulting as the final and not appealable outcome of a legal proceedings for breach of data privacy regulations	0	0	0	-	100%	-	100%
SASB TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	0	0	0	-	100%	-	100%
A17, GRI 205-1, GRI 412								
A17_A_c2	Total spend with suppliers evaluated by EcoVadis and alternative assessments (in € million)	3,179	4,057	4,540	-	100%	-	100%
A17_A_c3	Total percentage of spend with suppliers assessed by EcoVadis and alternative assessments	74%	75%	73%	-	100%	-	100%
A17_A_c4	Number of suppliers potentially at risk (below 40 score in EcoVadis)	33	42	not disclosed	-	100%	-	100%
A17_A_c5	Percentage of total spend represented by suppliers potentially at risk	1.8%	1.5%	not disclosed	-	100%	-	100%
GRI 204-1								
GRI 204-1_A_c1	Percentage of local spending	83%	76%	84%	-	100%	-	100%
GRI 205-1								
GRI 205-1_c1	Number of “alerts” reported through Whistle blowing systems	64	94	50	-	100%	-	100%
GRI 205-2								
GRI 205-2_E_b1	Number of employees who successfully completed the web based Code of Ethics training	53,790	74,772	91,270	97%	-	94%	-
GRI 205-2_E_c1	Percentage of employees who successfully completed the Code of Ethics' elearning	87.97%	94%	92%	97%	-	94%	-

Standard code	Indicator Name	2025	2024	2023	2025 PERIMETER (%)		2024 PERIMETER (%)	
		GROUP	GROUP	GROUP	Per employee	Per revenue	Per employee	Per revenue
GRI 205-3	Actions taken in response to incidents of corruption							
GRI 205-3_A1_c2	Number of claims with clients or suppliers related to corruption (higher than €300 thousand)	0	0	0	-	100%	-	100%
GRI 2-27	Compliance with laws and regulations							
GRI 2-27_a1	Total value of significant fines exceeding €300 thousand paid by the Company and resulting as the final and not appealable outcome of a legal proceedings	€ 5 million	0	0	-	100%	-	100%
GRI 2-27_b1; SASB TC-SI-520a.1	Number of significant fines exceeding €300 thousand paid by the Company and resulting as the final and not appealable outcome of a legal proceedings	1	0	0	-	100%	-	100%
SASB TC-SI-520a.1	Competitive Behaviour							
SASB TC-SI-520a.1	Total amount of fines exceeding €300 thousand paid by the Company and resulting as the final and not appealable outcome of a legal proceedings for breach of anti-competitive law or regulations	1	0	0	-	100%	-	100%
SASB TC-SI-550a.2	Systemic Risk Management							
SASB TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Qualitative	Qualitative	Qualitative	-	100%	-	100%
GRI 201-4	Financial assistance received from governments							
GRI 201-4_A_c1	Financial assistance received from governments (in € million)	88	87	81	-	84%	-	75%

GRI 2-29: "Net Promoter Score": Percentage of "Promoters" minus Percentage of "Detractors". "Promoters" are ready to recommend Atos (score of 9 or 10 answering the recommendation question); "Detractors" are not likely to (score below or equal to 6).

LFR. 149: Information as of December 31, 2025. Please note that, during the 2025 fiscal year, the roles of Chairman and Chief Executive Officer were separated until January 31, 2025, between Jean-Pierre Mustier, Chief Executive Officer, and Philippe Salle, Chairman of the board. As from February 1, 2025, Philippe Salle became Chairman and Chief Executive Officer of the Group.

LFR. 150, LFR. 162: The "members" of the Board of Directors include 9 directors and 1 censor.

LFR. 150, LFR. 150.1, GRI 405 1, G.Q11, LFR. 162, LFR. 197: Information as of December 31, 2025.

GRI 405-1_c16; SASB TC-SI-330a.3; G.Q605: The Group Executive Board refers to Atos top management team leading group vision and defining strategy. Made up of the most senior managers in the organization. In 2025, this leadership group is referred to as the Group Executive Committee.

A17, GRI 205-1: Information contains data provided by EcoVadis and alternative assessments similar to EcoVadis. This kind of assessments serve Atos to monitor the total number and percentage of operations assessed for risks related to corruption and identified significant risks. Those assessments are not only on corruption, but also on human rights and environment.

GRI 418-1_A1, SASB TC-SI-220a.3: The threshold to report the complaints is €300 thousand.

5.7 Vigilance Plan

The French duty of vigilance law introduced in 2017 requires companies to take responsibility for preventing and addressing significant risks to human rights and fundamental freedoms, health and safety of individuals, and the environment resulting from their activities, their subsidiaries, and their established subcontractors and suppliers.

As one of the eligible companies meeting the criteria established by French law, Atos Group is required to implement a “**vigilance plan**” and report on the actions taken in accordance. Atos’ Group vigilance plan discloses

key features of the management systems in place in terms of vigilance, which include, but are not limited to: risk mapping, evaluation procedures, mitigation actions, alert mechanisms, and monitoring systems on the effective and efficient implementation of measures.

Leveraging the additional indicators introduced by the corporate sustainability reporting european directive (CSRD), the Group continues to strengthen its duty of vigilance compliance by integrating these evolutions into its operations and reporting practices as further detailed below.

5.7.1 Scope

The scope of the vigilance plan covers all Atos Group entities and the tier-one (direct) suppliers and subcontractors with whom Atos Group has an established business relationship.

Atos’ Group procurement approach is presented in sections 5.3.2 Workers in the value chain [ESRS S2] and 5.4.2 Business conduct with the supply chain [ESRS G1-2, ESRS G1-6].

5.7.2 Governance

The Group head of ethics and compliance is responsible for the development of the vigilance plan, as well as the publication of its results.

The Group compliance team, placed under the supervision of the Group general secretary & Group general counsel, monitors the effective implementation of the vigilance plan, relying on the contributions of the following key stakeholders:

- Group Corporate Social Responsibility (CSR) team;
- Group Human Resources team;

- Group safety and security team;
- Group legal;
- Group procurement team.

The Group compliance team also works in close cooperation with the UK teams, which are involved in Atos’ Group response to the UK modern slavery act to leverage on areas of convergence, especially regarding the management of human rights risks.

5.7.3 Own activities

5.7.3.1 Risk mapping

• Group risk assessment

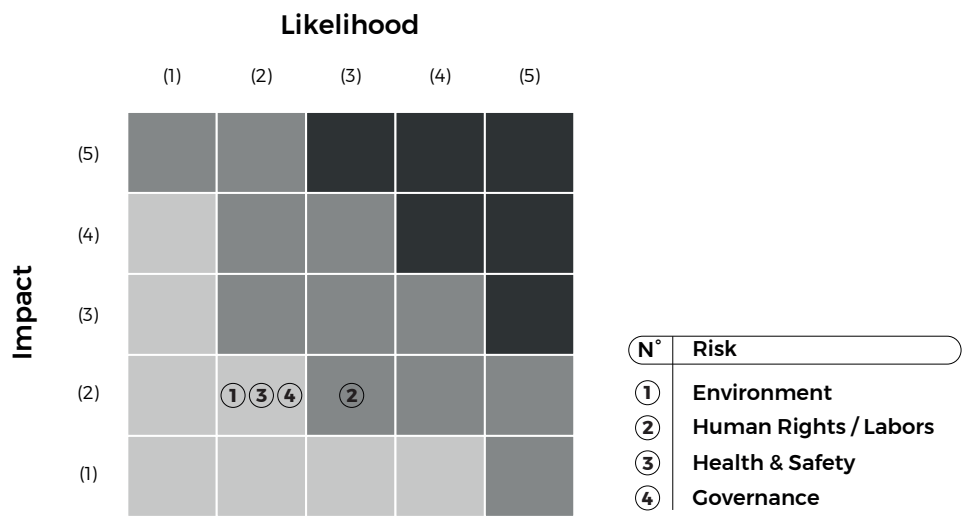
Atos Group relies on a comprehensive group risk assessment, the enterprise risk management (ERM), updated annually and which covers all strategic risks faced by the Company, as prescribed in section 7.1.1 Enterprise risk management.

This centralized assessment incorporates specific risks related to human rights, environmental impacts, and health and safety, ensuring that these areas are systematically identified, evaluated and integrated into the Group’s overall risk management framework. The annual review conducted as part of the ERM provides a robust foundation for the vigilance plan’s risk-mapping process

by enabling the Group to prioritize the most significant risks across its operations, value chain and stakeholder environment.

In 2025, the Atos Group strengthened its vigilance framework by extracting from the ERM system all risks relevant to the scope of the duty of vigilance. This targeted approach enabled the development of a dedicated vigilance risk map exclusively built on these selected risks. Through this exercise, the Group isolated and assessed the four specific vigilance related categories: environment, human rights & labor, health & safety, and governance. This extract provides a clearer and more focused view of the areas where potential severe impacts may arise.

Duty of vigilance heat map based on ERM 2025 results – Residual Risk



In line with the ERM framework, the risks presented below correspond to those identified and assessed following the Atos Group internal risk-assessment methodology, consisting in identifying types of potential material risks for Atos Group and evaluating their potential impact and likelihood of occurring. The all-encompassing approach of the ERM framework enabled the identification of relevant risks and sub-risks for the deployment of a dedicated vigilance risk map exclusively built on selected relevant risks, the understanding of which is expanded upon in the subsequent sub-sections:

- 1) **Environment:** the environmental risks evaluated encompassed threats related to **natural disaster and climate change**, i.e. the impact of acute and chronic climate-related events, such as extreme temperatures, water or heat stress, flooding or wildfires, on the Group's operations, infrastructure and employees. The occurrence of these events would cause Atos Group interruptions of business activities, including site or IT system unavailability. In addition, the Environment assessment encompassed threats linked to **carbon footprint and GHG emissions**, namely Atos Group's ability to reduce its greenhouse gas emissions in line with its science-based targets. Insufficient local or global action plans could prevent the Group from meeting regulatory and stakeholder expectations regarding emission reductions, transparency and performance.
- 2) **Human Rights/Labor:** the human rights/labor assessment includes a combination of multiples risks, mainly focused on human resources aspects related to the management of the Group own workforce. It includes risks linked to **people acquisition**, relating to Atos Group ability to attract qualified experts, talents and young professional in a highly competitive labour

market, and challenges linked to the Group's market image; but also **people retention**, concerning by opposition the Atos Group ability to retain its existing employees in a highly competitive labour market, support career development, empowerment or favorable working conditions. Following the same logic, the risks linked to **skills and career development** and notably the rapid evolution of digital technologies and the potential lack of anticipatory measures to ensure the Group has the skills required to promote, sell and deliver emerging offerings. The human rights/labor assessment further takes into consideration **diversity and inclusion** relating to the Atos Group ability to effectively embed diversity and inclusion across a global organization operating in varied cultural and economic environments and matters linked to **social partners**, relating to the potential impact of an increasingly volatile social climate.

- 3) **Health & Safety:** the health & safety assessment covers threats related to the **safety and physical security** and Atos Group exposure to internal or external, human-made or natural threats, as well as the potential insufficiency of health and safety measures in place, which may intentionally or accidentally impact employees, subcontractors, clients or visitors, leading to physical harm or, in the most severe cases, fatalities, along with breaches of applicable laws. Additionally, it encompasses risks linked to **people care (including health)**, relating to the potential inadequacy of measures supporting employee wellbeing, performance and health, particularly in the context of internal or external threats and evolving expectations. Insufficient initiatives in these areas may negatively affect employees' motivation, satisfaction and overall health, increasing turnover risks, social tensions and potential legal exposure.

4) **Governance**: the governance assessment conducted included matters linked to **compliance and ethics**, and notably the Group exposure to increasingly complex and constantly evolving regulations in areas such as anti-corruption, international sanctions, export control, competition law, fraud prevention and human rights. It considers the risk that the Group may fail to comply with regulations resulting in potential Group's criminal liability, fines, reputational damages, additional costs or revenue shortfall, and further takes into consideration the risks related broadly to **environmental, social and governance (ESG) requirements**, relating to the growing number and complexity of ESG-related legal and regulatory requirements, including the implementation of the CSRD. Indeed, any failure to comply may lead to unplanned costs, reputational impacts and adverse effects on client relationships, market demand, or the Group's recruitment and retention efforts, while also exposing Atos Group to potential legal liabilities. Finally, the assessment covers risks pertaining to **finance and non-finance reporting reliability and integrity**, encompassing the increasing complexity of accounting and reporting standards, combined with evolving working conditions, resource constraints and time pressure. These factors may lead to non-compliance with Group policies or external requirements (such as IFRS, tax regulations and CSRD reporting rules) that could result in incorrect, incomplete or delayed financial and non-financial information.

Based on this vigilance-oriented risk assessment and drawing on the risks identified through the Group's ERM framework, Atos Group considers that the level of exposure associated with these risks in term of residuality is moderate. This assessment reflects the robustness of the internal processes, governance mechanisms and mitigation measures implemented across the Group, as outlined below. Together, these elements contribute to reducing the likelihood and potential impact of severe human rights, health and safety, and environmental risks within Atos' Group operations and value chain.

5.7.3.2 Evaluation procedures

Atos Group is subject to an annual assessment conducted by EcoVadis regarding its policies, actions, and performance disclosure. This assessment focuses on four areas: environment, labor and human rights, sustainable procurement, and ethics. It helps identifying Atos' Group strengths and potential areas for improvement

Since 2020, Atos Group has been awarded with the highest distinction, the EcoVadis "platinum" certificate. Atos Group increasing its overall score to 84/100 in 2025. Atos' Group efforts have been particularly recognized in 2025 in labor & human rights (increase to 75/100 score) and ethics (increase to 91/100 score), while maintaining strong scores across all themes, illustrating the Group commitments and values.

• Dedicated risk assessments

Environment

The material impact, risks and opportunities (IROs) for Atos Group have been identified in a double materiality analysis as described in the sustainability statement in section 5.1.3 IRO Management. Atos' Group risks related to environment are identified by internal experts from a comprehensive set of functions using a combination of analysis, tools and processes, including but not limited to the enterprise risk management (ERM) which covers main environmental matters. Atos Group has also used an external tool based on climate scenarios and short, medium and long-term timeframes to identify the exposure of its sites to climate-related physical risks.

The identification and assessment of environmental risks' methodology is further detailed by material topic in section 5.2.1.2 Material IROs relating to climate change and 5.2.2.1 Material IROs related to resource use and circular economy. The double materiality analysis has not found the topics of water and marine resources, pollution and biodiversity and ecosystems to be material for Atos Group.

Health and Safety

Atos' Group risks related to employee safety are identified and assessed through the ERM process which covers the risks of harming people's health from a psychological, chemical or physical standpoint.

In addition, Atos Group has developed a robust risk assessment methodology in order to assess the inherent site-risks based on four assets: people, hardware, software and the site itself. The risk mapping is updated annually and performed on each new site entering the scope. The methodology is in line with the ISO 27005 and ISO 27001 standards, which is monitored as well as its implementation by an external auditor as part of the Group's certification to the ISO 27001 standard.

• Human Rights

Group assessment

Atos' Group assessment conducted by EcoVadis in terms of human rights consists of an extensive review of all Atos Group policies dedicated to labor practices topics (on health and safety, diversity, equity and inclusion, working conditions, structured social dialogue, career management and training and major labor issues), human rights topics (child and forced labor, discrimination, human trafficking, debt bondage criteria, endorsement of the united nations global compact; etc.) as well as the actions implemented throughout the Group. A final assessment is thereafter issued by EcoVadis (1) highlighting the strengths of the Atos Group program and (2) detailing the areas where improvements could be done with different levels of priority (from low to high). This evaluation then helps Atos Group to determine the development paths that need to be taken for the following year, and above all a better understanding of where processes are weak in relation to what can be expected of companies on the market.

Third-party assessment

Regarding third-party management in relation to human rights, Atos Group has set up a strong third-party due diligence process. Indeed, customers and prospects, suppliers and other business partners or intermediaries are thoroughly vetted using a single compliance screening software and databases, to ensure a uniformed framework for the assessment, prior to formal engagement. Third-parties are differentiated according to the risk exposure represented by each category. The onboarding process includes specific measures for higher-risk partners (e.g. integrity questionnaire and adherence to stringent ethical undertakings). Integrity checks are also carried out on acquisition targets and recipients of charitable donations, sponsorship or patronage, to ensure that Atos Group does not support any companies that would have committed or be involved in human rights violations.

Third-party evaluation particularly aims at identifying companies and individuals which may be subject to international sanctions (such as the ones targeted by the EU global human rights sanctions regime, the global magnitsky act, the uyghur forced labor prevention act (UFLPA), the various import/export bans based on human rights violations, etc.), subject to legal breaches (notably convictions for human rights violations), as well as identifying human rights abuses that could have been committed by the third parties in the past.

5.7.3.3 Mitigation actions

To prevent serious impacts on human rights, health and safety of the individuals and environment, Atos Group has implemented tailored prevention and mitigation measures. The table below associates for each risk category; the mitigation measures taken and displays for each of them:

• Environment

Evaluation procedures related to environment are detailed in section 5.2.1.2.2 monitoring of material IROs related to climate change and 5.2.2.1 Material IROs related to resource use and circular economy as part of the sustainability statement and further detailed across in chapter 5.2 Environment.

• Health and Safety

Health and safety is organized at group level and managed locally and governed by each country cluster or country in line with the local legislation, norms and standards such as the ISO 45001:2023 standard. For more details, please refer to sections 5.3.1.5 Health and Safety [ESRS S1-14] and 5.3.1.6 Well-being and work-life balance [ESRS S1-15].

A network of country safety and physical security officers ("country safety and physical security officers" or "CSSO") ensures the deployment of actions plans at country level working closely with site security advisors ("site security advisors" or "SSA"), local human resources and occupational health SPOC in charge of applying policies at site level. In case of non-conformity, SSA must report to CSSO to put measures in place and support site managers on continuous improvement plans.

- their **nature** (policy, statement, program, certification or tool), and
- a **short description** with a reference to the section where further details can be found, if any.

Nature of risks	Major Risks	Mitigation Actions
 Human Rights	Policy	This list focuses on global policies pertaining to human rights. They are not exclusive of other local policies as applicable. • Code of Ethics, which encompasses Atos Group principles of ethical responsibility and promotes a culture of ethics and integrity, please see section 5.4.1.2 – Policies. • Atos’ Partners Commitment to Integrity, which sets out Atos’ Group ethical commitments and expectations towards third parties, please see section 5.4.1.2 – Policies. • Global Ethics and Compliance Policy, which supplements the code of Ethics as part of the framework of the Atos Group compliance management system, designed to provide guidance and ensures that Atos Group operates in an ethical manner, please see section 5.4.1.2 – Policies. • Atos Dignity at Work and Prevention of Sexual Harassment Policy, which provides guidance as to matters related to dignity at work and harassment, so that employees are aware of the support available. • Group Data Protection Policy, please see section 5.3.4.5 Data privacy – Policies [ESRS S4-1] • Atos Security Incident Management Policy according to ISO 27001 certification, which establishes the organizational structure for event or incident response, please see section 5.3.4.4 Security/cyber security and especially section 5.3.4.5.2 Processes [ESRS S4-2, S4-3].
	Statement	• Conflict Minerals Statement, which outlines the measures implemented by Atos Group to reduce the risks associated with “Conflict Minerals” throughout its supply chain; please see section 5.2.2.2 Manufacturing activities (Big Data and Security) [ESRS E5-4; ESRS E5-4]. • Atos Human Rights Policy Statement, which sets up Atos’ Group commitment to protect human rights in all its sphere of influence; please see section 5.3.1.3 Human Rights & Labor practices [ESRS S1-1] • Atos UK Modern Slavery Act Statement, which sets the measures taken by Atos UK entities to ensure that slavery and human trafficking are not taking place in their supply chains and in any parts of their business; please see online version: https://atos.net/wp-content/uploads/2025/06/atos-modern-slavery-statement-2024.pdf.
	Program	• Atos Gender Equity Program, which aims at attaining gender balance and advancement of women into senior positions; please see section 5.3.1.8 Employees Diversity & Inclusion [ESRS S1-9]. • Diversity and inclusion at Atos Group; please see section 5.3.1.8 Employee Diversity & Inclusion [ESRS S1-9]. • Code of Ethics mandatory training, ETO²s training for managers, and functions “at-risk” training for sales and procurement communities, please see section 5.4.1.3 Actions, b) Trainings & Communication.
	Tool	• Conflict Minerals – Due diligence supporting tool Silicon Expert. • Compliance Catalyst screening tool – Main third party (customers, prospects and suppliers) due diligence supporting tool. • ID Prove – Second third party (customers, prospects and suppliers) due diligence supporting tool. • Code of Ethics e-learning platform. • EQS – dedicated whistleblowing platform, accessible publicly through the following link: https://atos.integrityline.app/.

Nature of risks	Major Risks	Mitigation Actions
	Health of employees	Certification • Certification according to the ISO 45001:2023, please see sections 5.3.1.5 Health and Safety [ESRS S1-14] and 5.3.1.6 Well-being and work-life balance [ESRS S1-15].
		Policy • Atos Occupational Health and Safety Policy, which covers all internal/ external and human/natural threats which can impact Atos Group staffs, subcontractors, clients and visitors anytime and anywhere. • Atos Physical and Environmental Security Policy, which defines the minimum-security requirements for all Atos Group sites based on ISO 27001. • Atos Security Incident Management Policy.
		Program • Review of country evacuation exercise for high-risk countries and development of specific ones when necessary. Site continuity plan has been implemented through a structured resiliency framework that combines risk assessment, emergency preparedness, and communication strategies to protect people first (keep them away from the hazardous site, activate evacuation and/or containment) and assets, during disruptions.
		Tool • Country-risk mapping indicating the level of risk based on seven criteria: terrorism, geopolitics, socio-political considerations, criminality, travelling security, sanitary aspects and natural disasters. • Travel safety measures for all sites: including a list of countries with related risks and emergency contacts, 38 e-learning modules, a "human resources approval process" and a Code of conduct. • Alert mechanism based on safety risks: International SOS, external tool for travelers; safety and emergency response tool (SERT), internal tool for all employees; emergency numbers.
	Environment	Certification • ISO 27001:2023 certification (Atos Group level).
		Policy • The environmental policies which relate to climate change can be found in section 5.2.1.3, and the policies related to waste can be found in section 5.2.2.2.1.
		Program • The targets, action plans and results for climate change can be found in section 5.1.2.2.4, for manufacturing activities please refer to sections 5.2.2.2.2 and 5.2.2.2.3 and 5.2.2.2.4, and for waste please refer to sections 5.2.2.3.2, 5.2.2.3.3 and 5.2.2.3.4. • For more information on the environmental management system please refer to section 5.2.1.1 Environmental governance.
		Certification • ISO 14001:2015 certification (Atos main sites), please see in 5.2.1.1 Environmental governance.

5.7.4 Suppliers

5.7.4.1 Risk assessment

In 2025, the Group Procurement department evolved with its risk assessment approach through the use of a new platform, EcoVadis IQ plus, to conduct the exercise. EcoVadis IQ plus is a platform that helps organisations quickly identify and prioritize ESG risk hotspots across their entire supplier base using dynamic risk profiles and heat maps. It also supports ongoing monitoring, mitigation, and compliance reporting through dashboards, corrective action plans, and integration with procurement platforms. All active Atos Group suppliers have been included in the mapping which considers sustainability risks related to environment, labor and human rights, ethics and sustainable procurement areas, and procurement risk, which is established based on supplier criticality and spend levels.

During the supply chain risk-mapping exercise, several suppliers were identified as requiring additional attention due to their elevated overall risk levels. These suppliers were subsequently assessed for compliance risks using Compliance Catalyst and are now subject to ongoing monitoring.

Overall, nearly 90% of procurement spend originates from countries classified as low-risk.

Atos Group works closely with EcoVadis to identify potential conflict minerals risks in the supply chain. Atos Group is mostly indirectly exposed to these risks but some purchasing categories such as storage, personal computers and peripherals, network and security products and servers imply high sourcing risk if they are purchased from high-risk countries.

5.7.4.2 Evaluation procedures

To ensure ethical and compliant activities, Atos Group focuses a significant portion of its spend on large tier-one (direct) suppliers and has them assessed by EcoVadis on their corporate responsibility performance. In 2025, 74% of the total Group spend has been assessed by EcoVadis or

alternative CSR assessments. For more information, please see sections 5.3.2 Workers in the value chain [ESRS S2] and 5.4.2 Business conduct with the supply chain [ESRS G1-2, G1-6].

Departmental Objectives		Procurement Sustainability Team Objectives	
			
Sustainability Risk	Decarbonization Supplier Maturity	Decarbonization Emission Data	Accessibility Supplier Maturity
Supply Chain Due Diligence Cover sustainability risk in the supply chain: achieve 74% spend of the spend covered by suppliers with valid EcoVadis/alternative assessments	Near Term Decarb Target Increase global spend with environmentally committed suppliers to 68% (intermediate, advanced and leader)	Near Term Decarb Target Increase % of spend covered and number of suppliers providing real emission data	Conduct an accessibility maturity assessment campaign of strategic and core GSM suppliers to cover 75% of the spend in scope for accessibility

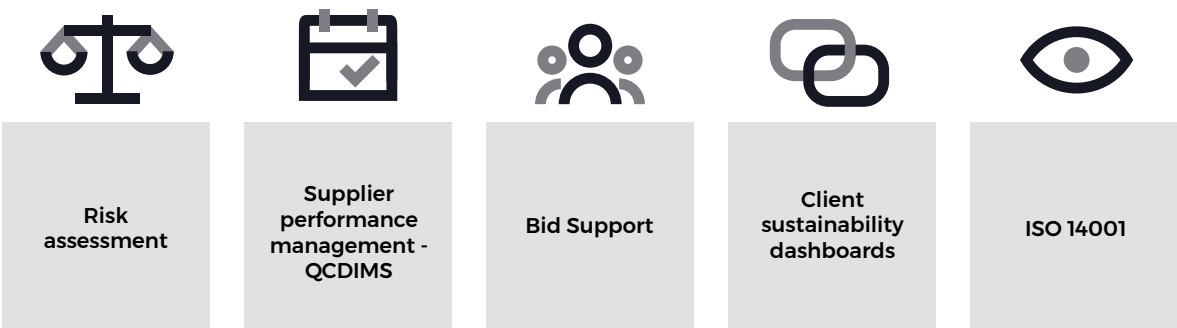
To fulfil its decarbonization ambition, Atos Group implemented the use of the EcoVadis carbon action module to gain further insight into its suppliers' environmental practices, especially their level of maturity regarding carbon management. Based on the EcoVadis carbon scorecard the suppliers are classified according to five different carbon management levels: insufficient, beginner, intermediate, advanced and leader.

Atos' Group strategic and core globally managed suppliers are reviewed annually as part of the "supplier performance management QCDIMS" evaluation procedure that considers quality, cost, delivery, innovation, management and sustainability dimensions. The sustainability dimension includes EcoVadis score, decarbonization score and a score for social topics. The sustainability dimension weighs 20% in the final score to drive sourcing decision-making process. Each of the reviewed suppliers has a scorecard and low performance scoring can lead to specific actions to be taken.

Suppliers and subcontractors proposed by Atos Group in the context of clients' bids are subject to a pre-contractual due diligence and validation process. Integrity checks are carried out before any commitment, which include compliance and financial risk assessments via dedicated

tools. In case the integrity checks reveal any risk regarding the proposed partner, an in-depth assessment is carried out to assess the nature of the risk and decide on the appropriate measures to be taken.

See below how Atos Group uses the EcoVadis scorecards and platform as part of its sustainable procurement strategy.



For more information, please see section 5.3.2.2.3 Actions [ESRS S2-4].

5.7.4.3 Mitigation actions

In addition to the mandatory training on the code of Ethics, the Group buyers are trained on the procurement code of conduct when they start working at Atos Group and whenever the training materials are updated or amended. They are also regularly trained on how to conduct risks assessments, and specifically on decarbonization.

To ensure that Atos' Group suppliers follow a similar approach to Atos' towards sustainability, they are expected to commit along with the principles set forth in the Atos Group partners' commitment to integrity (APCI), which has been updated in 2025 and is publicly available on Atos Group website.

Under the Atos Group partners' commitment to integrity, Atos' Group suppliers commit to:

- commit to follow the ten principles of the UN global compact and the integrity principles to the extent applicable to them included in the APCI; and
- must take the necessary internal measures to ensure that their employees, personnel, agents and subcontractors comply with these same principles and monitor their own operations in this regard.

They further acknowledge that:

- their commitment thereunder is an essential part of their contract with Atos Group, so that non-compliance will constitute a breach of their contractual obligations;
- their commitment will be considered for the purpose of the CSR risk assessment conducted by Atos Group in relation to its supply chain and that they may be requested to be assessed by EcoVadis at least every second year in the areas of environment, labor and human rights, ethics and sustainable procurement.

In addition, the Atos Group standard terms and conditions for procurement and compliance recommended clauses have been updated in 2024. They contain a comprehensive undertaking whereby Atos' Group suppliers:

- commit to comply with all applicable laws and standards regarding human rights, health/safety, environmental and labor requirements;
- undertake to avoid causing or contributing to adverse impacts as concerns human rights, health/safety, environmental and labor requirements under the contract, and to notify Atos Group and address such impacts, should they occur;
- acknowledge that any breach of that clause will be a material breach, which shall entitle Atos Group to terminate the contract.

For more information, please see sections 5.3.2 Workers in the value chain [ESRS S2] and 5.4.2 Business conduct with the supply chain [ESRS G1-2, ESRS G1-6].

The decarbonization of the supply chain is an important challenge for the Atos Group, which has recently increased the monitoring of its suppliers' carbon maturity. For more information, please see section code d'éthique 5.2.1.5.2 Decarbonization levers - Scope 3.

Atos Group contractors working on Atos Group sites must also comply with Atos Group physical and environmental security policy. The purpose of this policy is to protect Atos Group employees, subcontractors' employees and clients' assets and information from all threats, whether internal or external, deliberate or accidental. It is imperative to implement and control adequate physical and environmental security measures, from basic security measures (logistics and housing) to security perimeters (welcome zone to high protected zone).

Going further, Atos Group sets some expectations in its conflict minerals statement and enforces its partners to put in place all necessary compliance processes to ensure that their products are responsibly manufactured and do not contain conflict minerals.

Furthermore, Atos Group uses the SiliconExpert tool to implement a due diligence supply chain reporting process

in accordance with the US SEC Rule relating to the conflict minerals, and the OECD due diligence guidance for responsible supply chains of mineral from conflict-affected and high-risk areas.

SiliconExpert delivers an environmental compliance management system and database providing information on over 20,000 electronic distributors and suppliers.

5.7.5 Alert mechanism

The Group ethics alert system enables both internal and external users to report any matter of concern in relation to potential breaches of the code of Ethics, or applicable laws or regulations relating to human rights, health and safety and the environment.

The Atos Group alert system is fully described in section 5.4.1.3 Actions, d) Alert system, where are disclosed information on: (1) all the available reporting channels, (2) the conditions for an alert to be eligible, (3) how the investigation team is being appointed, (4) what are the key governing principles of an investigation, and (5) the monitoring and reporting within Atos Group.

5.7.6 Monitoring system

Methodology

The Group compliance team oversees the reporting and monitoring of the compliance alerts. Compliance officers report annually to the Group compliance team statistics and key data on the alerts raised and investigated. The consolidated data, which is processed on a no-name basis provide, valuable information to the top management and the audit committee of the board of directors about potential patterns and are a key part of the Group's continuous improvement cycle.

The CSR procurement team group has developed an indicator to monitor the supply chain related to the spending covered by suppliers that have been recently assessed by EcoVadis. EcoVadis supplier's evaluations are monitored on a monthly basis, please see Section 5.4.6 Suppliers CSR performance.

Results

The data resulting from the monitoring of the compliance alerts are reported to the audit committee of the board of directors in parallel of the presentation of the Group compliance activity.

Data on alerts are disclosed in section 5.4.1.4 Metrics, b) data on alerts.

Since 2020, in addition to compliance alerts, specific KPIs are followed to monitor Atos' Group duty of vigilance response.

KPI	Nature	Monitoring tool	N-1	N	Evolution N-1/N
% of employees trained on the code of Ethics		Success Factor	93.93%	87.97%	-5.96%
Percentage of main offices and core datacenters ISO 14001 certified or in the process of being certified		Across	92.3%	86.8%	-5.96%
Number of sites certified with a recognized health and safety management system (ISO 45001:2023)		Internal platform	41	30	-11
Number of suppliers with corrective action initiation requested by Atos Group (for suppliers with an EcoVadis score < 40)		EcoVadis	42	33	-9



Financial statements

6

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6.1 Consolidated financial statements

6.1.1 Statutory auditors' report on the consolidated financial statements

For the year ended December 31, 2025

This is a free translation into English of the statutory auditors' report on the consolidated financial statements of the Company issued in French and it is provided solely for the convenience of English-speaking users.

This statutory auditors' report includes information required by European regulation and French law, such as

information about the appointment of the statutory auditors or verification of the information concerning the Group presented in the management report.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the annual general meeting of Atos SE,

Opinion

In compliance with the engagement entrusted to us by the annual general meetings, we have audited the accompanying consolidated financial statements of Atos SE ("Atos", the "Company" or the "Group") for the year ended December 31, 2025.

In our opinion, the consolidated financial statements give a true and fair view of the assets and liabilities and of the

financial position of the Group as at December 31, 2025 and of the results of its operations for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union.

The audit opinion expressed above is consistent with our report to the Audit Committee.

Basis for Opinion

Audit Framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Statutory Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report.

Independence

We conducted our audit engagement in compliance with independence requirements of the French Commercial Code (code de commerce) and the French Code of Ethics (code de déontologie de la profession de commissaire aux comptes) for statutory auditors for the period from January 1, 2025, to the date of our report, and specifically we did not provide any prohibited non-audit services referred to in Article 5(1) of Regulation (EU) N° 537/2014.

Justification of Assessments - Key Audit Matters

In accordance with the requirements of Articles L.821-53 and R.821-180 of the French Commercial Code (code de commerce) relating to the justification of our assessments we inform you of the key audit matters relating to risks of material misstatement that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period, as well as how we addressed those risks.

These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on specific items of the consolidated financial statements.

Valuation of recoverable amount of goodwill

Note 5 “Other operating income and expense”, Note 8 “Goodwill and fixed assets” to consolidated financial statements

Key Audit Matter
As of December 31st, 2025, the net carrying value of goodwill amounts to €465 million, namely 7.4% of the total assets. Goodwill is tested for impairment when there are events or circumstances that indicate that the carrying amount could not be recovered. This test is performed at least annually. Since June 30, 2025, due to the Genesis Plan announcement, the cashgenerating units (CGUs) have been redefined and now correspond to Eviden and within each Regional Business Unit (RBU) for Atos. Insofar as the Group has reorganized its reporting structure in a manner that changes the composition of the CGUs, goodwill was reallocated, during the tests carried out on June 30, 2025, within the new CGUs based on the relative fair values as of December 31, 2024. To perform the annual goodwill impairment test, the carrying amount of CGUs is compared with their recoverable amount at year end, which corresponds to the higher of its fair value less cost to sell and its value in use. The value in use was determined using the discounted cash-flows method based on the business plan presented and approved by the board on December 17, 2025. The CGUs recoverable values are determined based on particularly sensitive forwardlooking assumptions and other estimates. When the recoverable amount is less than the carrying amount, an impairment is recognized. Since January 2025, the movements on goodwill are related to (i) the reclassification to assets held for sale under IFRS 5, of the "Advanced Computing" activities affecting Eviden for 105 million euros and (ii) to exchange rate effects for 83 million euros. We considered the valuation of goodwill recoverable amount as a key audit matter, given the weight of this asset in the consolidated statement of financial position, the importance of management's judgment in determining the recoverable amount, as well as the sensitivity of the assumptions that underlie the determination of this value.

Our audit response
As part of our audit, we examined the process implemented by the Group regarding the performance of impairment tests. We assessed whether the methodology used by management complies with the accounting standards, including the CGU definition, the net assets allocation and the models used to determine the recoverable amounts. We performed the following procedures, on the impairment tests for each CGUs: • we assessed the appropriateness of the assumptions and the methodology used by the Group with the assistance of external advisors to determine the value in use. • we reconciled the cash-flow projections with the business plan of the Group approved by the board on 17th of December 2025 • we analyzed the overall consistency of assumptions used (including the estimation of the perpetual growth rate), especially through interviews with Management and future growth prospects; • we assessed, with the support of our valuation specialists, the appropriateness of the valuation models, including the discount rates used in relation with market benchmarks. We verified the arithmetical accuracy of the valuations used by the Group. We performed our own sensitivity calculations and compared them to the analysis performed by Management. We verified that the disclosures in the notes to the consolidated financial statements, including assumptions used and the sensitivity analysis, are appropriate.

Revenue recognition on multi-year fixed-price service contracts

Note 3 “Revenue, trade receivables, contract assets, contract liabilities and contract costs”, note 5 “Other operating income and expenses”, note 12 “Provisions” to consolidated financial statements

Key Audit Matter

Atos Group operates in the sectors of digital transformation, cloud computing, cyber security and high-performance computing.

As described in Note 3 to the consolidated financial statements:

- in accordance with IFRS 15 “Revenue from contract with customers”, revenue is recognized according to the transfer of control over the service performed
- for multiple-element service contracts, which may correspond to a combination of different services, revenue is recognized separately for each identified performance obligation when control of the goods or services is transferred to the customer

In particular, for multi-year fixed service contracts, revenue recognized depends on:

- the estimated total price of the transaction, its allocation to the various elements of the contract and,
- estimated total contract costs, based on various assumptions.

The total costs of a contract, and in particular those still to be incurred, are regularly monitored in order to determine the degree of completion of the contract and the level of margin to be recognized. As described in note 12, a provision for onerous contracts is recognized if the future costs of completion exceed the expected economic benefits.

We considered revenue recognition on multi-year fixed-price service contracts to be a key matter in our audit because of its materiality in the Group’s financial statements, and the level of judgment and estimation required by Management to determine the revenue and margin at completion for these contracts.

Our audit response

We got an understanding of the internal control procedures relating to the monitoring of contracts, the estimation of costs over the life of the contract and the margin, and in particular the controls relating to the costs charged per contract and those still to be incurred.

For a selection of contracts based on quantitative and qualitative criteria (in particular contracts presenting technical difficulties or low profitability), we performed the following procedures:

- assess the distinct nature of the performance obligations identified in the contracts and the sales recognition method for each of them
- reconcile accounting data with contractual data, including contractual claims and management data relating to the operational monitoring of projects
- based on contractual data, operational data and interviews with management controllers and/or operational managers, we assessed the costs still to be incurred and the degree of completion of the contract determined, on which the recognition of sales and margin is based. We also confirmed the appropriateness of these estimates by comparing them with previous estimates and by reviewing correspondence with the customer

We appreciated the reasonableness of the assumptions and data used by Management to determine the termination losses identified on the loss-making contracts.

We also performed substantive procedures on a sample of trade receivables and invoices to be issued, in order to assess Management’s estimates of the prospects for recovering these receivables.

We assessed the appropriateness of the information disclosed in the notes to the consolidated financial statements.

Litigations

Note 16 "Litigations" to consolidated financial statements

Key Audit Matter

The Group is engaged in legal proceedings regarding intellectual property rights against TriZetto Group and Cognizant Technology Solutions (TriZetto/Cognizant) in the United States of America, as described in Note 16 to the consolidated financial statements.

On October 27, 2020, a jury in the US District Court for the Southern District of New York found Syntel (member of Atos Group since 2018), liable for trade secrets misappropriation and copyright infringement and specified approximately \$855 million in damages (\$570 million in punitive damages and \$285 million in compensatory damages), due to TriZetto/Cognizant.

In its decision, the District Court held that sufficient evidence existed to support the jury's verdict of trade secret misappropriation and that the jury's award of \$285 million in compensatory damages was not contrary to law. However, the District Court found that the jury's \$570 million punitive damages award was excessive and should be reduced to \$285 million. TriZetto agreed to this reduction.

The District Court issued an injunction prohibiting future use by Syntel of the specific trade secrets at issue in the trial.

On May25, 2023, the United States Second Circuit Court vacated a decision issued by the United States District Court for the Southern District of New York. The Second Circuit Court remanded the case to the District Court for further consideration if any amount of damages are still appropriate.

On March13, 2024, the District Court issued the decision on the remand briefing and vacated the entire compensatory damages award (\$285 million). The decision also granted TriZetto's motion for attorney's fees for \$14,5 million.

On October23, 2024, the US District Court for the Southern District of New York (USA) ordered a new trial on the compensatory damages allegedly owed by Syntel for alleged trade secret misappropriation and copyright infringement.

On November25, 2024, Syntel filed before the Second Circuit a petition for permission to appeal the District Court's order for a new trial.

Our audit response

In order to obtain the detailed information needed to understand disputes and claims in progress on December 31, 2025, we interviewed Management and analyzed the procedures implemented by the Group to identify disputes.

With regard to the Cognizant/TriZetto litigation, we:

- conducted several interviews with Group management to assess the current status of the ongoing litigation
- consulted the available procedural elements and obtained relevant information about the litigation
- sent confirmation to the lawyer in charge of the dispute and conducted a detailed review of the lawyer's response, particularly with regard to risk assessment
- performed a critical review of the estimates and positions taken by Management.
- assessed whether all events relating to the current litigation have been considered in the positions and estimated adopted by Management as of December 31, 2025.

We also assessed whether the disclosures in Note 16 to the consolidated financial statements are appropriate.

Key Audit Matter

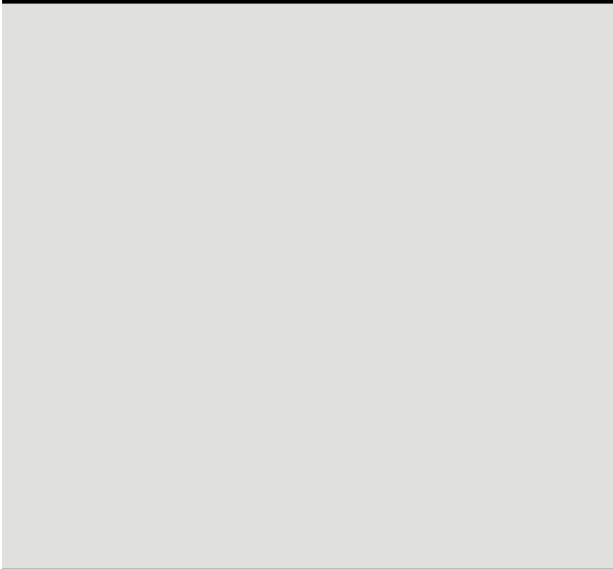
On March 7, 2025, the Second Circuit denied Syntel's petition for appeal and as a result a new trial was held the week of June 23, 2025.

On June 30, 2025, a jury in the United States District Court for the Southern District of New York awarded compensatory damages in the approximate amount of \$70 million to be paid by Syntel to TriZetto for damages due to Syntel's misappropriation and copyright infringement.

The District Court is now considering both parties' arguments on compensatory damages, punitive damages, interest and attorneys' fees. On August 14, 2025, the parties filed their opening post-trial briefs.

We considered this matter to be a key audit matter because of the uncertainty of the outcome of the proceedings, the high area of estimation and judgement used by Management, and the potential impact on the consolidated net income and equity if these estimates were to change.

Our audit response



Specific verifications

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by laws and regulations of the Group's information given in the management report of the Board of Directors.

We have no matters to report as to its fair presentation and its consistency with the consolidated financial statements.

Report on Other Legal and Regulatory Requirements

Format of the presentation of the consolidated financial statements intended to be included in the Annual Financial Report

We have also verified, in accordance with the professional standard applicable in France relating to the procedures performed by the statutory auditor relating to the annual and consolidated financial statements presented in the European single electronic format, that the presentation of the consolidated financial statements intended to be included in the annual financial report mentioned in Article L. 451-1-2, I of the French Monetary and Financial Code (Code Monétaire et Financier), prepared under the responsibility of the Chief Executive Officer, complies with the single electronic format defined in the European Delegated Regulation No 2019/815 of 17 December 2018. As it relates to consolidated financial statements, our work includes verifying that the tagging of these consolidated financial statements complies with the format defined in the above delegated regulation.

Based on the work we have performed, we conclude that the presentation of the consolidated financial statements

intended to be included in the annual financial report complies, in all material respects, with the European single electronic format.

Furthermore, we have no responsibility to verify that the consolidated financial statements that will ultimately be included by your company in the annual financial report filed with the AMF are in agreement with those on which we have performed our work.

Appointment of the Statutory Auditors

We were appointed as statutory auditors of the Company by the Commercial Court of Pontoise on December 19, 2024 and then renewed by the annual general meeting held June 13, 2025 for Forvis Mazars SA and by the annual general meeting held on October 31, 1990 for Grant Thornton.

As at December 31, 2025, Forvis Mazars SA was in the 2nd year of its uninterrupted engagement and Grant Thornton in the 35th year of total uninterrupted engagement, which is the 30th year, since the Company securities were admitted to trading on a regulated market.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards as adopted by the European Union, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting unless it is expected to liquidate the Company or to cease operations.

The Audit Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risks management systems and where applicable, its internal audit, regarding the accounting and financial reporting procedures.

The consolidated financial statements were approved by the Board of Directors.

Statutory Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Objectives and audit approach

Our role is to issue a report on the consolidated financial statements. Our objective is to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As specified in Article L. 821-55 of the French Commercial Code (code de commerce), our statutory audit does not include assurance on the viability of the Company or the quality of management of the affairs of the Company.

As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgment throughout the audit and furthermore:

- Identifies and assesses the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence considered to be sufficient and appropriate to provide a basis for his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in the consolidated financial statements
- Assesses the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to

continue as a going concern. This assessment is based on the audit evidence obtained up to the date of his audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the consolidated financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein.

- Evaluates the overall presentation of the consolidated financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtains sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. The statutory auditor is responsible for the direction, supervision and performance of the audit of the consolidated financial statements and for the opinion expressed on these consolidated financial statements

Report to the Audit Committee

We submit a report to the Audit Committee which includes in particular a description of the scope of the audit and the audit program implemented, as well as the results of our audit. We also report, if any, significant deficiencies in internal control regarding the accounting and financial reporting procedures that we have identified.

Our report to the Audit Committee includes the risks of material misstatement that, in our professional judgment, were of most significance in the audit of the consolidated financial statements of the current period and which are therefore the key audit matters, that we are required to describe in this report.

We also provide the Audit Committee with the declaration provided for in Article 6 of Regulation (EU) N° 537/2014, confirming our independence within the meaning of the rules applicable in France such as they are set in particular by Articles L.821-27 to L.821-34 of the French Commercial Code (code de commerce) and in the French Code of Ethics (code de déontologie de la profession de commissaire aux comptes) for statutory auditors. Where appropriate, we discuss with the Audit Committee the risks that may reasonably be thought to bear on our independence, and the related safeguards.

Levallois-Perret and Neuilly-sur-Seine, 6th March 2026

The Statutory Auditors

French original signed by

Forvis Mazars SA

Simon Beillevaire Bruno Pouget
Partner Partner

Grant Thornton

French member of Grant Thornton International
Samuel Clochard
Partner

6.1.2 Consolidated income statement

(in € million)	Notes	12 months ended December 31, 2025	12 months ended December 31, 2024
Revenue	Note 3	8,001	9,577
Personnel expense	Note 4.1	-3,974	-4,966
Non-personnel operating expense	Note 4.2	-3,677	-4,412
Operating margin		351	199
% of revenue		4.4%	2.1%
Other operating income and expense	Note 5	-1,179	-2,858
Operating income (loss)		-828	-2,659
% of revenue		-10.4%	-27.8%
Net cost of financial debt	Note 6.1	-333	-178
Other financial expense	Note 6.1	-136	-423
Other financial income	Note 6.1	34	3,722
Net financial income (expense)	Note 6.1	-436	3,121
Net income (loss) before tax		-1,264	462
Tax charge	Note 7	-139	-214
Share of net profit (loss) of equity-accounted investments			0
NET INCOME (LOSS)		-1,404	248
Of which:			
• attributable to owners of the parent		-1,404	248
• non-controlling interests		1	0

(in € million and shares)	Notes	12 months ended December 31, 2025	12 months ended December 31, 2024*
Net income (loss) - Attributable to owners of the parent		-1,404	248
Weighted average number of shares		19,011,732	720,224
Basic earnings per share (in euros)	Note 14.1	-73.831	344.800
Diluted weighted average number of shares		19,011,732	796,656
Diluted earnings per share (in euros)	Note 14.1	-73.831	311.720

*In accordance with IAS 33, the figures presented as of December 31, 2024 have been restated to reflect the April 2025 share consolidation, resulting in a weighted average number of 720,224 ordinary shares and earning per share of €345.

6.1.3 Consolidated statement of comprehensive income

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
NET INCOME (LOSS)	-1,404	248
Other comprehensive income	-	-
• To be reclassified subsequently to profit or loss (recyclable)	-281	74
Change in fair value of cash flow hedge instruments	-6	-10
Exchange differences on translation of foreign operations	-276	82
Deferred tax on items to be reclassified to profit or loss	-1	2
• Not reclassified to profit or loss (non recyclable)	88	-32
Actuarial gains and losses on defined benefit plans	119	-40
Deferred tax on items not reclassified to profit or loss	-31	7
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)	-193	41
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD	-1,597	290
Of which:	-	-
• attributable to owners of the parent	-1,598	290
• non-controlling interests	1	0

6.1.4 Consolidated statement of financial position

(in € million)	Notes	December 31, 2025	December 31, 2024
ASSETS			
Goodwill	Note 8.1	465	653
Intangible assets	Note 8.2	247	349
Tangible assets	Note 8.3	240	580
Right-of-use assets	Note 9.1	308	550
Equity-accounted investments	Note 10	11	12
Non-current financial assets	Note 6.3	91	131
Deferred tax assets	Note 7.3	124	184
Total non-current assets		1,486	2,458
Trade accounts and notes receivable	Note 3.2	1,769	2,435
Current taxes		60	102
Other current assets	Note 4.4	1,023	1,510
Current financial instruments	Note 13	0	2
Cash and cash equivalents	Note 6.2	1,245	1,739
Total current assets		4,098	5,788
Assets held for sale		739	0
TOTAL ASSETS		6,322	8,246

(in € million)	Notes	December 31, 2025	December 31, 2024
LIABILITIES AND SHAREHOLDERS' EQUITY			
Common stock	Note 14	19	18
Additional paid-in capital		1,887	1,887
Consolidated retained earnings		-1,290	-1,354
Net income (loss) attributable to the owners of the parent	Note 14	-1,404	248
Equity attributable to the owners of the parent		-787	799
Non-controlling interests		-3	0
Total shareholders' equity		-790	799
Provisions for pensions and similar benefits	Note 11	597	782
Non-current provisions	Note 12	358	345
Borrowings	Note 6.4	2,263	2,089
Deferred tax liabilities	Note 7.3	33	69
Non-current lease liabilities	Note 9.2	315	498
Other non-current liabilities		4	3
Total non-current liabilities		3,571	3,787
Trade accounts and notes payable	Note 4.3	875	1,018
Current taxes		101	75
Current provisions	Note 12	373	315
Current financial instruments	Note 13	0	0
Current portion of borrowings	Note 6.4	22	17
Current lease liabilities	Note 9.2	162	207
Other current liabilities	Note 4.5	1,550	2,028
Total current liabilities		3,083	3,660
Liabilities related to assets held for sale		458	0
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		6,322	8,246

6.1.5 Consolidated cash flow statement

(in € million)		Notes	12 months ended December 31, 2025	12 months ended December 31, 2024
Net income (loss) before tax			-1,264	462
Depreciation of fixed assets	Note 4.2		251	254
Depreciation of right-of-use	Note 4.2		193	257
Net addition (release) to operating provisions			-53	7
Net addition (release) to financial provisions			54	-11
Net addition (release) to other operating provisions			219	206
Amortization of intangible assets (PPA from acquisitions)	Note 5		26	57
Impairment of goodwill and other non-current assets	Note 5		166	2,384
Losses (gains) on disposals of non-current assets			180	-109
Net charge for equity-based compensation			11	4
Net losses (gains) on financial instruments			-	-
Net cost of financial debt	Note 6.1		333	178
Interests on lease liability	Note 6.1		29	35
Other non cash refinancing items			2	-3,666
Net cash from (used in) operating activities before change in working capital requirement and taxes			148	58
Tax paid			-31	-81
Change in working capital requirement			122	-1,379
Net cash from (used in) operating activities			239	-1,402
Payment for tangible and intangible assets			-170	-444
Proceeds from disposals of tangible and intangible assets			3	4
Net operating investments			-167	-440
Outflows related to financial assets			-18	-
Inflows related to financial assets			8	276
Cash and cash equivalents of companies sold during the period			-	-39
Net long-term financial investments			-10	237
Net cash from (used in) investing activities			-177	-203
Common stock issued			2	145
Purchase and sale of treasury stock			-	-2
Dividends paid			-	-13
Dividends paid to non-controlling interests			-3	-5
Amounts paid for acquisition of non-controlling interests			-	-
Lease payments	Note 6.5		-278	-301
New borrowings	Note 6.5		-	2,150
Repayment of borrowings	Note 6.5		-4	-725
Interests paid	Note 6.5		-160	-178
Other flows related to financing activities	Note 6.5		-	-51
Net cash from (used in) financing activities			-442	1,019
Increase (decrease) in net cash and cash equivalents			-380	-586
Opening net cash and cash equivalents			1,739	2,295
Increase (decrease) in net cash and cash equivalents	Note 6.5		-380	-586
Impact of exchange rate fluctuations on cash and cash equivalents	Note 6.5		-94	29
Closing net cash and cash equivalents	Note 6.2		1,265	1,739

6.1.6 Consolidated statement of changes in shareholders' equity

(in € million)	Number of shares at period end	Common Stock	Additional paid-in capital	Consolidated retained earnings	Net income (loss)	Total attributable to the owners of the parent	Non controlling interests	Total share- holders' equity
At December 31, 2023	111,439	111	1,499	1,887	-3,441	55	5	61
• Common stock issued	178,924,540	-94	3,147	112		3,166		3,166
• Appropriation of prior period net income (loss)	-	-	-	-3,441	3,441	-	-	-
• Dividends paid	-	-	-	0	-	0	-5	-5
• Equity-based compensation	-	-	-	4	-	4	-	4
• Changes in treasury stock	-	-	-	-2	-	-2	-	-2
• Other	-	-	-2,759	45	-	-2,714	-1	-2,714
Transactions with owners	178,924,540	-94	388	-3,281	3,441	454	-5	449
• Net income (loss)	-	-	-	-	248	248	0	248
• Other comprehensive income (loss)	-	-	-	41	-	41	-0	41
Total comprehensive income (loss) for the period	-	-	-	41	248	290	0	290
At December 31, 2024	179,035,979	18	1,887	-1,354	248	799	-0	799
• Common stock issued	15,089,039	2	-	-	-	2	-	2
• Appropriation of prior period net income (loss)	-	-	-	248	-248	-	-	-
• Dividends paid	-	-	-	-	-	-	-3	-3
• Equity-based compensation	-	-	-	11	-	11	-	11
• Changes in treasury stock	-	-	-	-	-	0	-	0
• Other	-	-	-	-	-	0	-	0
• Reverse stock split*	-194,105,606		-	-	-			
Transactions with owners	179,016,567	2	-	259	-248	13	-3	10
• Net income (loss)	-	-	-	-	-1,404	-1,404	1	-1,403
• Other comprehensive income (loss)	-	-	-	-193	0	-193	-0	-193
Total comprehensive income (loss) for the period	-	-	-	-193	-1,404	-1,597	1	-1,597
At December 31, 2025	19,412	19	1,887	-1,290	-1,404	-787	-3	-790

* The number of shares is divided by 10,000 following the reverse share split of April 24, 2025

6.1.7 Notes to the consolidated financial statements

6.1.7.1 General information

Atos SE, the Group parent company, is a European company (public limited company) incorporated under French law, whose registered office is located at 80, Quai Voltaire, 95870 Bezons, France. It is registered with the Registry of Commerce and Companies of Pontoise under the reference 323,623,603. Atos SE shares are traded on the Euronext Paris market under ISIN code FR0000051732. The shares are not listed on any other stock exchange market. The Company is administrated by a Board of Directors.

Atos Group offers fully integrated vertical solutions, intelligent data platforms and infrastructure solutions,

working closely with major technology partners and leveraging innovations in platforms, customer experience, digital workplace, artificial intelligence and hybrid cloud.

The consolidated financial statements of the Group comprise the Group parent company, its subsidiaries and the Group interests in associates and jointly controlled entities (together referred to as the "Group").

These consolidated financial statements were approved by the Board of Directors on March 5, 2026. The consolidated financial statements will be submitted to the approval of the next Annual General Meeting.

6.1.7.2 Basis of preparation

All amounts are presented in millions of euros unless otherwise indicated. Certain totals may have rounding differences.

Accounting framework

The consolidated financial statements of the Group for the twelve months ended December 31, 2025 have been prepared in accordance with the international accounting standards endorsed by the European Union and whose application was mandatory as at December 31, 2025.

The international accounting standards comprise the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB), the International Accounting Standards (IAS), the interpretations of the Standing Interpretations Committee (SIC) and the IFRS Interpretations Committee (IFRS IC).

Accounting policies applied by the Group comply with those standards and interpretations.

At December 31, 2025, the Group applied the same accounting policies and measurement methods as were applied in its consolidated financial statements for the year ended December 31, 2024, with the exception of changes required by the enforcement of new standards and interpretations presented hereafter.

New standards and interpretations published but not yet applicable as of January 1, 2025

As of the date of authorization for the publication of these financial statements, the Group had not applied the following new and revised IFRS accounting standards, which had been published but were not yet effective:

- amendments to IFRS 9 and IFRS 7: amendments affecting the classification and measurement of financial instruments;

- IFRS 18 Financial Statements: Presentation and Disclosures.

The Group is required to apply IFRS 18 for financial years beginning on or after January 1, 2027. The amendments to IAS 7 and IAS 33, as well as the revised versions of IAS 8 and IFRS 7, become effective when the entity applies IFRS 18. IFRS 18 must be applied retrospectively, and transitional provisions are provided. The potential impacts of this new standard are currently being analyzed. The Group anticipates that its application could affect the Group's consolidated financial statements in future periods.

Early adoption is permitted. The Group has not early adopted IFRS 18 for the financial year beginning January 1, 2025.

The Group is within the scope of the OECD Pillar Two model rules. Pillar Two legislation was enacted in France, the jurisdiction in which the ultimate parent entity is incorporated and came into effect from January 1, 2024.

The Group applies the temporary mandatory exception to recognizing and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes as provided in the amendments to IAS 12 issued in May 2023 (see Note 7).

Future standards

The Group does not apply IFRS standards and interpretations that have not yet been approved by the European Union at the closing date. In addition, none of the new standards effective for annual periods beginning after January 1, 2025 and for which an earlier application is permitted have been applied by the Group.

The potential impacts of these new pronouncements are currently being analyzed.

Use of estimates and judgments

The preparation of consolidated financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities, income and expense in the financial statements and disclosures of contingent assets and liabilities at the closing date. As a function of changes in these assumptions or in circumstances that may arise, the amounts appearing in the future financial statements of the Group may differ from current estimates, particularly in the following areas:

- revenue recognition: estimates of percentage of completion, cost to complete and potential loss at completion, principal versus agent analyses (Note 3 – Revenue, trade receivables, contract assets, contract liabilities and contract costs, and Note 12 – Provisions);
- business combinations: fair value of the consideration transferred (including contingent consideration) and fair value of the assets acquired and liabilities assumed (Note 1 – Changes in the scope of consolidation);
- accounting treatment of the financial restructuring and determining the fair value of new debt and equity instruments (section 6.1.7.4 – Main events of the period);
- impairment test of goodwill and other fixed assets: key assumptions underlying recoverable amounts (Note 8 – Goodwill and fixed assets);
- recognition and measurement of deferred tax assets: availability of future taxable profits against which deductible temporary differences and tax losses carried forward can be utilized (Note 7 – Income tax);
- recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of outflow of resources with no counterpart, estimates and judgments regarding the outcome of disputes in progress and, more generally, estimates regarding all provisions and contingent liabilities (Note 12 – Provisions and Note 16 – Litigations);
- measurement of defined benefit obligations: key actuarial assumptions (Note 11 – Pension plans and other long-term benefits);
- lease liabilities and right-of-use assets: assessment of the lease term and incremental borrowing rates used (Note 9 – Leases);
- financial assets: estimates and judgments relating to the recoverability of accounts receivable (Note 3 – Revenue, trade receivables, contract assets, contract liabilities and contract costs) and other financial assets.

On a regular basis, estimates on long-term contracts are reviewed taking into consideration potential loss-making situations or risks of recoverability on contract assets and contract costs. The expected credit loss valuation is also reviewed to consider potential increased bankruptcy risk of customers.

Effects of climate-related matters on financial statements

In preparing of the consolidated financial statements, the impact of climate change has been considered by Atos Group, particularly in the context of the disclosures required in the Corporate Social Responsibility section of the Universal Registration Document and the double materiality assessment which has identified material impacts, risk and opportunities (IROs) for the Group, notably in climate change.

Atos Group does not anticipate material impact on the financial statements for the current reporting year. In 2025, this analysis will be continued on the basis of the identified material IROs and in compliance with the CSRD requirements. Atos Group has started working on increasing coordination with its Enterprise Risk Management system. In particular, Atos Group will work with the Risk and Finance functions to calculate the current financial effects stemming from Atos Group's material risk and opportunities on its financial position including in case of risks of material adjustment to the carrying amount of assets and liabilities.

Significant accounting policies

Financial assets classification and business model

IFRS 9 defines three approaches to classify and measure financial assets based on their initial recognition:

- amortized cost;
- fair value through other components of comprehensive income;
- fair value through income statement.

Financial assets are classified according to these three categories by reference to the business model the Group uses to manage them, and the contractual cash flows they generate.

Loans, receivables and other debt instruments considered “basic lending arrangements” as defined by IFRS 9 (contractual cash flows that are solely payments of principal and interest) are carried at amortized cost when they are managed with the purpose of collecting contractual cash flows, or at fair value through other components of comprehensive income when they are managed with the purpose of collecting contractual cash flows and selling the asset, while debt instruments that are not “basic lending arrangements” or do not correspond to these business models are carried at fair value through income statement. Equity instruments are carried at fair value through income statement or, under an irrevocable option, at fair value through other comprehensive income.

The business model of the Group is to collect its contractual cash flows for its trade receivables.

Trade receivables can be transferred to third parties (banks) with conditions of the transfers meeting IFRS 9 requirements, meaning transfer of contractual cash flows and transfer of substantially all risks and rewards are achieved. Those trade receivables are in that case derecognized.

Current and non-current assets and liabilities

Assets and liabilities classified as current are expected to be realized, used or settled during the normal cycle of operations. All other assets and liabilities are classified as non-current. The Group working capital requirement is defined in Note 4.6.

Foreign currency translation

The presentation currency is the euro.

Financial statements denominated in foreign currencies

The financial statements of consolidated companies are prepared in their functional currency, corresponding to the currency of the primary economic environment in which they operate. The financial statements of foreign operations whose functional currency is not the euro are translated into euros as follows:

- assets and liabilities are translated at the closing exchange rate;
- income and expense are translated at the average exchange rate for the period;
- the resulting translation gains and losses are recognized in other comprehensive income on the line "Exchange differences on translation of foreign operations".

6.1.7.3 Alternative Performance Measures

Operating margin

Operating margin is equal to revenue less personnel and non-personnel operating expense. It is calculated before Other Operating Income and Expense as defined below.

Other Operating Income and Expense

Other operating income and expense include:

- the amortization and impairment of intangible assets recognized as part of business combinations such as customer relationships, technologies and goodwill;
- when accounting for business combinations, the Group may record provisions in the opening statement of financial position for a period of 12 months beyond the business combination date. After the 12-month period, unused provisions arising from changes in circumstances are released through the income statement under "Other operating income and expense";
- the cost of acquiring and integrating newly controlled entities, including earn out with or without presence conditions (except for employees who were not former shareholders);
- the net gain or losses on disposals of consolidated companies or businesses;
- the fair value of share-based compensation granted to employees including social contributions;
- the reorganization and rationalization expense relating to business combinations or qualified as unusual,

Goodwill and fair value adjustments arising on the acquisition of a foreign entity have been treated as assets and liabilities of that foreign entity and translated into euros at the closing date.

The Group does not have any entity operating in a hyperinflationary economy except Argentina and Turkey. Argentina is a hyperinflationary economy since July 1, 2018 and Turkey since April 1, 2022. As such, all income statement items from Argentinian and Turkish entities have been restated from inflation in accordance with IAS 29.

Foreign currency transactions

Foreign currency transactions are translated into the functional currency using the exchange rate prevailing at the dates of the transactions. At closing date, the corresponding receivables and payables are translated using the closing exchange rate.

The resulting foreign exchange gains and losses are recognized in financial income and expense under the heading "Other financial income and expense", except where hedge accounting is applied as explained in Note 13.

infrequent and abnormal. When a restructuring plan qualifies for Other Operating Income and Expense, the related real estate rationalization & associated costs regarding premises are presented on the same line;

- the curtailment effects on restructuring costs and the effects of plan amendments on defined benefit plans resulting from triggering events that are not under control of Atos Group management;
- the net gain or loss on disposals of tangible and intangible assets that are not part of Atos Group core-business such as real estate;
- other unusual, abnormal and infrequent income or expense such as major disputes or litigation.

Net cash (or net debt)

The net cash (or net debt) comprises total borrowings (bonds, short-term and long-term loans, securitization and other borrowings), short-term financial assets and liabilities bearing interest with a maturity of less than 12 months, less net cash and cash equivalents. Liabilities associated with lease contracts and derivatives are excluded from the net debt.

Free Cash Flow

Free cash flow represents the change in net cash or net debt, excluding equity changes, share buyback, dividends paid to shareholders and non-controlling interests, net acquisition or disposal of companies or businesses, and since 2024 the debt fair value adjustment amortization.

6.1.7.4 Main events of the period

In January 2025:

- The Combined Annual General Meeting of Atos SE shareholders held on January 31, 2025, convened to approve the annual financial statements for the 2023 financial year. All resolutions relating to the ratification of appointments were approved. In particular, the shareholders approved the renewal of Sujatha Chandrasekaran's term of office as Director, as well as the appointments of Joanna Dziubak and Hildegard Müller as new Directors.

The Board of Directors acknowledged the end of Mandy Metten's term as second employee-representative Director. As a result, the number of Directors (excluding employee representatives) now stands at eight. The Board also noted the expiry of the terms of Alain Crozier, Katrina Hopkins, Monika Maurer, and Astrid Stange.

Upon recommendation of the Nomination and Governance Committee, the Board of Directors decided to appoint Mandy Metten as Censor to the Board, effective as of January 2025, subject to ratification by the next Annual General Meeting on June 13, 2025.

In addition, the Board acknowledged the resignation of Jean Pierre Mustier from his roles as Chief Executive Officer and Director of the Company, effective January 31, 2025.

Finally, the Board reiterated its unanimous decision of October 14, 2024, to combine the roles of Chairman and Chief Executive Officer, and to appoint Philippe Salle as Chairman and CEO effective February 1, 2025. His appointment was approved by shareholders with 94.18% of the votes cast.

In April 2025:

- On April 1, 2025, the Atos Group appointed Pierre-Yves Jolivet as Executive Vice-President and Chief Executive Officer of Eviden, also in charge of the Cybersecurity business line, overseeing both cybersecurity services and products, strategy and the offering portfolio. Pierre-Yves Jolivet is a recognized executive with in-depth knowledge of the cyber, defense and public service sectors. Previously, at Thales, he held positions of increasing responsibility in the Defense and Cyber sectors, most recently as Vice-President and Head of Thales' Cyber Digital Solutions business line.
- On April 24, 2025, the Atos Group announced the completion of the reverse stock split of the shares comprising its share capital, as decided by the Board of Directors on March 6, 2025, following the delegation of powers by the shareholders' Combined General Meeting of January 31, 2025 (29th resolution). The reverse stock split is a purely technical exchange transaction with no direct impact on the total value of the Company's shares held by each shareholder.

In May 2025:

- At its Capital Markets Day held on May 14, 2025, the Atos Group announced its four-year strategic and transformation plan to leverage core strengths and restore sustainable profitable growth.

In June 2025:

- On June 2, Atos Group received confirmatory offer from the French State to acquire Eviden's Advanced Computing business excluding newly separated Vision AI activities. Indeed, Vision AI activities, contributing to more than one third of the operating margin of the formerly considered perimeter, is repositioned in Eviden to structure a new business unit. The Enterprise Value of the transaction is €410 million including €110 million contingent earn outs, following the exclusion of Vision AI activities. The closing of the transaction is expected in 2026.
- The Combined Annual General Meeting of Atos SE shareholders, held on June 13, 2025, approved the annual financial statements for the 2024 fiscal year. Shareholders approved the renewal of the terms of Jean-Jacques Morin and Françoise Mercadal-Delasalles, as well as the ratification of Mandy Metten's appointment as Censor to the Board of Directors. The General Meeting also approved the appointment of Surojit Chatterjee as a new independent Director. He brings deep expertise in artificial intelligence, a strong background in product management, and over 20 years of experience in the technology sector.

The Board of Directors also acknowledged the end of the term of Elizabeth Tinkham, Lead Independent Director and Chair of the Nomination and Governance Committee.

Following the General Meeting, the Board of Directors met and unanimously approved—based on the recommendation of the Nomination and Governance Committee—the appointment of Laurent Collet-Billon as the new Lead Independent Director, in addition to his current role as Vice-Chairman of the Board. Director of Atos SE since June 28, 2023, and Vice-Chairman of the Board since October 14, 2023, Laurent Collet-Billon has played a key role in the restructuring and recovery of the Group. The role and responsibilities of the Lead Independent Director were strengthened and expanded in the Board's internal regulations dated January 30, 2025, considering the combination of the roles of Chairman and CEO.

Following the General Meeting and subsequent Board meeting, the Board of Directors of Atos Group is now composed of nine Directors, including 87.5% independent Directors, 50% women, six nationalities represented, and one Censor.

In July 2025:

- The Atos Group has taken note of the verdict handed down on June 30, 2025 by a lay jury in the United States District Court for the Southern District of New York, ordering Syntel to pay TriZetto nearly \$70 million in compensatory to TriZetto in damages in the lawsuit brought by Cognizant and its subsidiary TriZetto against Syntel for misappropriation and infringement of copyright. The lawsuit between Syntel and TriZetto began in 2015 and predates Atos Group's acquisition of Syntel in 2018. The jury verdict will be reviewed by the judge, and a final decision is expected, which could include punitive damages. Atos Group reserves the right to appeal.

In September 2025:

- Atos Group strengthened its management team to further execute and accelerate its transformation plan with appointments of four senior executives on September 1st, 2025:
- Florin Rotar was appointed Executive Vice-President (EVP), Group Chief Technology Officer (CTO) and will be part of the Group Executive Committee;
- Laurent Soulier was appointed EVP, Strategy and Operational Excellence and will be part of the Group's Executive Committee;
- Pénélope de Fouquières was appointed SVP, in charge of Communication;
- Camille le Provost was appointed Head of M&A.

In December 2025:

- On December 17, Fitch Ratings revised the Outlook on Atos SE's Long-Term Issuer Default Rating (IDR) to Positive from Stable and affirmed the rating at "B-".
- Several divestments were announced as part of the Genesis strategic and transformation plan, aimed at returning Atos Group to sustainable growth and improved profitability by re-focusing on core geographies and assets such as AI, cloud-enabled, and secure solutions and services:
- On December 18, Atos Group signed a binding agreement to sell Ideal GRP, one of its Nordic businesses (a product lifecycle management system integrator and platinum-level solution partner of Siemens Digital Industries Software), to MAIT Group. Deal was closed on January 31th, 2026.
- On December 26, Atos Group signed a binding agreement to sell its operations in South America to the Brazilian company Semantix. The perimeter sold currently employs circa 2,800 professionals across Brazil, Argentina, Chile, Colombia, Uruguay and Peru.

Going concern and liquidity

The consolidated financial statements of the Group for the year ended December 31, 2025 have been prepared on a going concern basis.

The Group's cash forecasts for the twelve months following the approval of the 2025 consolidated financial statements by the Board of Directors, result in a cash situation that meets its liquidity needs over that period.

The cash forecasts, which take into account the latest business forecasts, have been prepared based on the assumptions which were in line with the Genesis strategic plan announced to the market on May 15, 2025.

At December 31, 2025, cash and cash equivalents of the Group amounted to €1,245 million (€1,265 million before IFRS 5 restatement) and short term financial assets to €75 million. Borrowings amounted to €2,285 million including debt fair value adjustment (€3,064 million excluding debt fair value adjustment), of which €1,443 million of bonds (€1,777 million excluding debt fair value adjustment) and €827 million of bank financing (€1,272 million excluding debt fair value adjustment).

As a result, the total net debt for the Group amounted to €965 million (€946 million before the IFRS 5 effects on cash and cash equivalent being reclassified as Assets held for sale as per IFRS 5) including debt fair value adjustment (€1,863 million excluding debt fair value adjustment) at December 31, 2025.

The Revolving Credit Facility (RCF) was not drawn and therefore was not included in these amounts.

It is reminded that as part of its financial restructuring and following the completion on December 18, 2024 of the final steps of the Accelerated Safeguard Plan approved by the specialized Commercial Court of Nanterre on October 24, 2024 (as further described in section 6.1.7.4 – Main events of the period), which resulted in:

- €2.9 billion gross debt reduction through the equitization of existing financial debts and €0.8 billion reduction through the repayment of interim financings with the new money debt provided to the Company;
- €1.6 billion of new money debt, including the undrawn RCF, and €0.1 billion of new money equity from the rights issue and the additional reserved capital increase; and
- no debt maturities before the end of 2029,

the Group has the resources and flexibility to execute its midterm strategy.

In addition, it is reminded that the new credit documentation requires the Group to comply with maintenance covenants as further described in the in section 3.3.4.2 – Financial covenants

6.1.7.5 Notes to the consolidated financial statements

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Note 1 Changes in the scope of consolidation

Basis of consolidation

Subsidiaries

Subsidiaries are entities controlled directly or indirectly by Atos SE. Control by the Group over its subsidiaries is based on its exposure or entitlement to variable income resulting from its investment in those entities, as well as its ability to exercise power over the entity in such a way as to influence the amount of the returns it receives. The existence and effect of potential voting rights that are currently exercisable or convertible, the power to appoint the majority of the members of the governing bodies and the existence of veto rights are considered when assessing whether the Group controls another entity.

Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date on which control ceases. In the event of a change in the percentage of the Group interest in a subsidiary without loss of control, the change is recognized as a transaction between shareholders.

Non-controlling interests in the net assets of consolidated subsidiaries are presented on a separate line of equity under "non-controlling interests." Non-controlling interests include the amount of minority interests as of the acquisition date and the amount represented by minority interests in the change in equity since that date.

Joint ventures and associates

An associate is an entity over which the Group exercises significant influence. Significant influence is the power to influence the making of key financial and operational decisions within the entity, without this demonstrating control or joint control of the Group.

A joint venture is a joint arrangement in which the parties, who exercise joint control, are entitled to a share of the net assets of the joint venture. Joint control is demonstrated when, on the basis of the rights granted by the agreement, decisions on the relevant activities of the entity require the unanimous agreement of the parties.

The factors taken into account to demonstrate significant influence or joint control are similar to those used for analyzing the Group control over its subsidiaries. Joint ventures and associates are accounted for using the equity method.

Joint operations

A joint operation is a partnership in which the partners (joint owners), who exercise joint control over the entity, have direct rights over the assets of the entity, and obligations in respect of its liabilities. As a co-investor, the Group recognizes the relevant assets and liabilities line by line, as well as the income and expense related to its interests in the joint operations.

Business combinations

A business combination may involve the purchase of another entity's shares, the purchase of all the net assets of another entity or the purchase of some of the net assets of another entity that together form one or more businesses.

Major services contracts involving staff and asset transfers that enable the Group to develop or significantly improve its competitive position within a business or a geographical sector are accounted for as business combinations when fulfilling the definition of a business under IFRS 3.

Valuation of assets acquired, and liabilities assumed of newly acquired subsidiaries

Business combinations are accounted for according to the acquisition method. The consideration transferred in exchange for control of the acquired entity is measured at fair value. It is calculated, at the date of the acquisition, as the sum of the fair values of the assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree and the equity interests issued by the Group in exchange for control of the acquiree.

Direct transaction costs related to a business combination are charged to the income statement when incurred and presented as part of Other Operating Income and Expense.

Non-controlling interests may, on the acquisition date, be measured either at fair value or based on their stake in the fair value of the identifiable assets acquired and liabilities assumed of the acquired entity. The choice of measurement methodology is made on a transaction-by-transaction basis.

All the assets, liabilities and contingent liabilities of the acquired subsidiary are measured at their fair value in the opening statement of financial position at acquisition date. The opening statement of financial position is adjusted, when necessary, during the 12 months following the acquisition date.

In step acquisitions, any equity interest held previously by the Group is remeasured at fair value at the acquisition date (i.e. the date when the Group obtains control) and the resulting gain or loss is recognized in Other Operating Income and Expense.

If control in a subsidiary is lost, any gain or loss is recognized in Other Operating Income and Expense. Furthermore, if an investment in the entity is retained by the Group, it is re-measured to its fair value and any gain or loss is also recognized in Other Operating Income and Expense.

Purchase of non-controlling interests and sale of interests in a subsidiary

Transactions with non-controlling interests, without impact on control, are treated as transactions with group shareholders and are recorded in equity.

Assets held for sale/distribution and discontinued operations

When the carrying amount of a non-current asset or disposal group is expected to be recovered principally through a sale/distribution transaction rather than through continuing use, it is presented separately in the Group consolidated statement of financial position under "Assets held for sale". Any related liabilities are also reported on a separate line under "Liabilities related to assets held for sale".

For the reclassification to be made:

- the sale must be highly probable;
- management must be committed to a plan to sell the asset (or disposal group); and
- the asset (or disposal group) must be available for immediate sale in its present condition.

Assets (or disposal groups) held for sale and associated liabilities are measured at the lower of their carrying amount and fair value less costs to sell/distribute. Depreciation of the assets ceases when it is reclassified as held for sale.

A discontinued operation is a component of the Group that either has been disposed of, or is classified as held for sale, and:

- represents a separate major line of business or geographical area of operations, or is a part of a single coordinated plan to dispose of a separate major line of business or geographical area of operations; or
- is a subsidiary acquired exclusively with a view to resale.

The post-tax profit or loss of the discontinued operation and related disposal gains or losses are presented as a single amount on a separate line of the income statement, with a restatement of the prior year as a comparative. Cash flows from discontinued operations are also reported separately in the Group consolidated statement of cash flows.

The list of main consolidated companies at December 31, 2025 is presented in Note 18.

1.1 Acquisitions in 2025

Acquisition of BRAYTON GLOBAL SRL

On December 15, 2025, Atos Group completed the acquisition of BRAYTON GLOBAL SRL ("BRAYTON GLOBAL"), an IT services company headquartered in Brussels and primarily serving European institutions and international organizations. The company operates across several European countries and relies on a strong network of technical experts.

Acquisition of COSMIAN TECH

On June 30, 2025, Atos Group completed the acquisition of COSMIAN TECH ("COSMIAN"), a cybersecurity software company headquartered in France and specialized in data protection, encryption and key management solutions. The company serves large enterprises and public sector clients, notably within critical infrastructure environments.

These two acquisitions are immaterial at Group level, both in terms of their contribution to the consolidated statement of financial position and to the consolidated income statement.

1.2 Contemplated disposals in 2025

Disposal of the “Advanced Computing” activities

On June 2, 2025, Atos SE announced that it had received a binding offer from the French State for the acquisition of its “Advanced Computing” activities, comprising the High Performance Computing (HPC) & Quantum divisions as well as the Business Computing & Artificial Intelligence divisions (excluding the “Vision AI” activities, mainly consisting of the subsidiary Ipsotek acquired in 2021), for an enterprise value (“EV”) of €410 million. This amount includes €110 million of earn-outs based on profitability indicators for fiscal years 2025 (€50 million expected to be paid at the closing of the transaction) and 2026 (€60 million). On August 1, 2025, Atos SE announced that it had entered into a share purchase agreement with the French State.

In accordance with IFRS 5, the Group determined that the asset group related to these activities met the criteria to be classified as assets held for sale, given the advanced stage of negotiations with the French State and the expected completion of the transaction during the first half of 2026.

Furthermore, these activities held for sale were not classified as discontinued operations in the consolidated income statement and in the consolidated cash flow statement within the meaning of IFRS 5, as they do not represent a major and separate line of business for the Group.

The assets and liabilities relating to the contemplated disposal of the “Advanced Computing” activities, presented under *Assets held for sale* and *Liabilities associated with assets held for sale* in the consolidated statement of financial position as at December 31, 2025, are detailed as follows:

(in € million)	December 31, 2025
ASSETS	
Goodwill	0
Intangible assets	0
Tangible assets	58
Right-of-use assets	49
Non-current financial assets	14
Deferred tax assets	4
Total non-current assets	124
Trade accounts and notes receivable	268
Current taxes	3
Other current assets	324
Cash and cash equivalents	19
Total current assets	615
TOTAL ASSETS	739

(in € million)	December 31, 2025
LIABILITIES	
Provisions for pensions and similar benefits	70
Non-current provisions	40
Borrowings	1
Deferred tax liabilities	-0
Non-current lease liabilities	52
Total non-current liabilities	163
Trade accounts and notes payable	115
Current taxes	6
Current provisions	-
Other current liabilities	174
Total current liabilities	295
TOTAL LIABILITIES	458

The valuation of the asset group at its fair value less costs to sell resulted in an impairment loss of goodwill amounting to €105 million, €8 million on intangible assets and €53 million on property, plant and equipment, recognized under *Other operating income and expense* in 2025.

Disposal of the IDEAL GRP activities

On December 16, 2025, Atos Group signed a binding agreement to sell IDEAL GRP one of its Nordic IT services businesses, to MAIT Group. IDEAL is a product lifecycle management system integrator and platinum-level solution partner of Siemens Digital Industries Software, active in Finland, Sweden, Norway, Denmark and Estonia. The business generates approximately €15 million in annual revenue and employs around 80 people across the Nordic region. This transaction is fully aligned with Atos Group's Genesis transformation plan, aimed at refocusing

the Group on its core strategic activities and improving its profitability profile. The group of assets carried by these activities has not been reclassified as assets held for sale as at December 31, 2025, as it has been deemed immaterial.

Disposal of ATOS SOUTH AMERICA activities

On December 26, 2025, Atos Group signed a binding agreement to sell its South American operations to the Brazilian company Semantix. The divested perimeter generates approximately €121 million in annual revenue and currently employs approximately 2,800 professionals across Brazil, Argentina, Chile, Colombia, Uruguay and Peru and is part of Atos Group's Genesis transformation plan. This transaction is fully aligned with Atos Group's Genesis transformation plan, aimed at refocusing the Group on its core strategic activities and improving its profitability profile. The group of assets carried by these activities has not been reclassified as assets held for sale as at December 31, 2025, as it has been deemed immaterial.

1.3 Scope changes in 2024

Worldgrid

On December 2, 2024, Atos Group announced that it has completed the sale of its Worldgrid business unit to ALTEN SA ("ALTEN") for an enterprise value of €270 million.

Worldgrid, mainly operating in Southern and Central Europe, employed close to 1,100 employees and, in 2023, generated operating revenue of c. €150 million.

The disposal generated a net capital gain before tax of €222 million recorded as part of *Other operating income and expense*.

Note 2 Segment information

According to IFRS 8, reported operating segments profits are based on internal management reporting information that is regularly reviewed by the chief operating decision maker, and is reconciled to Group profit or loss. The chief operating decision maker assesses segments profit or loss using a measure of operating profit. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the company CEO.

Internal management reporting is structured around two Business Units (BUs) and together with Global Structures, and seven Regions or Regional Business Units (RBUs) within the Atos BU. Given that the Group's information is presented according to this line of analysis to the chief operating decision maker, for the purposes of IFRS 8, the Group presents nine operating segments as described above.

On May 14, 2025, Philippe Salle, Chairman and Chief Executive Officer of the Group since February 1, 2025, held a Capital Markets Day to present his strategy and financial roadmap through 2028. Philippe Salle expressed his intention to reunify the Group and change the presentation of the Group's BUSINESS UNITS (BUs) and regions.

The BUs are now:

- Atos, combining Cloud and Infrastructure, Technology Services, Digital Workplace, Digital Applications, Cybersecurity Services, Data & AI, Management and Transformation Consulting, and Intelligent Platforms;
- Eviden, combining Advanced Computing (activities for which the Group has received a firm offer from the French State), Mission Critical Systems and Cybersecurity & Artificial Intelligence Products.

As of December 31, 2025, the new structure of the RBUs within the Atos BU is as follows:

- United States & Canada;
- Benelux and the Nordics;
- United Kingdom & Ireland;
- France;
- Germany, Austria & Central Europe;
- International Markets; and
- GDC ("Global Delivery Centres").

Finally, Global Structures is presented separately and includes the Group's structural costs (in particular finance, marketing, human resources and IT costs).

Geographical areas within the Atos business unit:

North America	Canada, United States of America, Guatemala, India, and Mexico.
Benelux and the Nordics (BTN)	Belgium, Denmark, the Netherlands, Estonia, Finland, Lithuania, Luxembourg, Norway, and Sweden.
United Kingdom & Ireland	Ireland, the United Kingdom and Poland.
France	France
Germany, Austria & Central Europe	Germany, Austria, Israel, Poland and the Czech Republic.
International Markets	South Africa, Algeria, Andorra, Saudi Arabia, Argentina, Australia, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, China, Colombia, South Korea, Ivory Coast, Croatia, UAE, Egypt, Spain, Gabon, Hong Kong, Hungary, India, Japan, Lebanon, Madagascar, Malaysia, Morocco, Mauritius, Namibia, New Zealand, Peru, Philippines, Portugal, Qatar, Romania, Russia, Senegal, Serbia, Singapore, Slovakia, Switzerland, Taiwan, Thailand, Togo, Tunisia, Turkey, and Uruguay, as well as Major Events activities.
GDC	Global Delivery Centers (GDC)

(in € million)	Total Group	Eviden	Atos	US & Canada	BNN	UK & I	France	GACE	Inter-national markets	Global GDC Structures	
12 months ended December 31, 2025											
External revenue by segment(*)	8,001	1,039	6,963	1,266	801	1,128	1,140	1,504	1,112	11	-
% of Group revenue	100.0%	13.0%	87.0%	15.8%	10.0%	14.1%	14.2%	18.8%	13.9%	0.1%	n/a
Segment operating margin	351	48	403	135	55	82	28	26	90	-14	-100
% of margin	4.4%	4.6%	5.8%	10.7%	6.9%	7.3%	2.5%	1.7%	8.1%	-127.3%	n/a
12 months ended December 31, 2024											
External revenue by segment	9,577	974	8,602	1,830	828	1,481	1,375	1,684	1,393	11	-
% of Group revenue	100.0%	10.2%	89.8%	19.1%	8.6%	15.5%	14.4%	17.6%	14.5%	0.1%	-
Segment operating margin	199	-18	308	167	7	83	20	-22	49	3	-91
% of margin	2.1%	-1.8%	3.6%	9.1%	0.8%	5.6%	1.5%	-1.3%	3.5%	0.0%	-1.0%

* Figures presented are restated to reflect the new composition of the RBU.

(*) The concentration of Atos Group's revenue by customers for the 2025 financial year is as follows:

- the Group's top 5 customers account for approximately 15% of total revenue, compared to around 13% in 2024;
- the Group's top 20 customers account for approximately 29% of total revenue, compared to around 28% in 2024.

The clarifications provided by the IFRS Interpretations Committee confirm that information relating to income and expenses must be disclosed by segment whenever such information is included in a performance measure reviewed by the chief operating decision maker or is

regularly provided to them. It is also established that the disclosures required are not limited to those listed in paragraph 98 of IAS 1; the assessment of their materiality must be made in accordance with the principle of materiality applied in the preparation of the financial statements. However, as such level of detail is currently neither produced, monitored nor reported to the chief operating decision maker, it is accordingly neither reflected in nor disclosed within the segment information, in accordance with the clarifications provided by the IFRS Interpretations Committee.

Note 3 Revenue, trade receivables, contract assets, contract liabilities and contract costs

Revenue is recognized if a contract exists between Atos Group and its customer. A contract exists if collection of consideration is probable, rights to goods or services and payment terms can be identified, and parties are committed to their obligations. Revenue from contracts with customers is recognized either against a contract asset or receivable, before effective payment occurs.

Multiple arrangements services contracts

The Group may enter into multiple-element arrangements, which may include combinations of different goods or services. Revenue is recognized for each distinct good or service which is separately identifiable from other items in the arrangement and if the customer can benefit from it.

Contracts related to the management of IT infrastructure often embed transition and transformation prior to the delivery of recurring services, such as IT support and maintenance.

When transition or transformation activities represent knowledge transfer to set up the recurring service, they provide no incremental benefit to the customer and cannot be considered as a separate performance obligation (set up activities), no revenue is recognized in connection with these activities. The costs incurred during these activities are capitalized as contract costs if they create a resource that will be used in satisfying future performance obligations related to the contract and if they are recoverable. They are amortized on a systematic basis over the contractual period. The cash collected for such activities is considered as advance payment, presented as contract liability, and recognized as revenue over the recurring service period. When these activities transfer to the customer the control of a distinct good or service and the customer can benefit from this good or service independently from the recurring services, they are accounted for separately as separate performance obligations and revenue relating to these activities is recognized.

When a single contract contains multiple distinct goods or services, the consideration is allocated between the goods and services based on their stand-alone selling prices. The stand-alone selling prices are determined based on the list prices including usual discounts granted at which the Group sells the goods or services separately. Otherwise, the Group estimates stand-alone selling prices using a cost-plus margin approach.

Principal versus agent

When the Group resells hardware, software and IT services purchased from third-party suppliers, it performs an analysis of the nature of its relationship with its customers to determine if it is acting as principal or as agent in the

delivery of the good or service. The Group is a principal if it controls the specified good or service before it is transferred to the customer. In such case, revenue is recognized on a gross basis. If the Group is an agent, revenue is recognized on a net basis (net of supplier's costs), corresponding to any fee or commission to which the Group is entitled. When the Group is providing a significant service of integrating and/or designing the specified good or service, it is acting as a principal in the process of resale. If the specified good or service is distinct from the other services promised to its customer, the Group is acting as a principal notably if it is primarily responsible for the good or service meeting the customer specifications or assumes inventory or delivery risks.

At a point in time versus over time recognition

Revenue is recognized when the Group transfers the control of a good or service to the customer, either at a point in time or over time.

For recurring services, the revenue is recognized over time as the customer simultaneously receives and consumes the benefit provided by the Group's performance as the Group performs. If the Group has a right to invoice a customer at an amount that corresponds directly with its performance to date, the revenue is recognized at that amount. Otherwise, revenue is recognized based on the costs incurred if the entity's efforts are not expensed evenly throughout the period covered by the service.

When the Group builds an asset or provides specific developments, revenue is recognized over time, generally based on costs incurred.

When the Group's performance creates or enhances an asset that the customer controls as the asset is created or enhanced or when the performance does not create an asset with an alternative use and the Group has an enforceable right to payment for the performance completed to date by the contract and local regulations, revenue is recognized over time, generally based on costs incurred.

Otherwise, revenue is recognized at a point in time.

Customer contracts in the form of a lease

Part of certain service arrangements may qualify as a lease under IFRS 16 if they convey a right to use an identified asset in return for payments included in the overall contract remuneration. If service arrangements contain a lease, the Group is considered as manufacturer or dealer-lessor regarding its customers. Where the lease transfers the risks and rewards of ownership of the assets to its customers (finance lease), the Group recognizes revenue representing the selling price of assets held under lease and presents those as contract assets.

Contract costs – Costs to obtain and fulfill a contract

Incremental costs to acquire a multi-year service contracts are capitalized and amortized over the life of the contracts.

Transition & Transformation costs that do not represent a separate performance obligation of a contract are capitalized as contract costs if they create a resource that will be used to perform other performance obligations embedded in the contract and are recoverable. Other costs incurred to obtain or fulfill a contract are expensed when incurred.

Statement of financial position presentation

Contract assets primarily relate to the Group's rights to consideration for work completed but not yet billed at the reporting date. Invoices to be issued are presented as part of contract assets. When the rights to consideration are unconditional, they are classified as trade receivables.

Contract liabilities relate to payments received from customers in excess of the amounts recognized in revenue in connection with the satisfaction of the related performance obligations. Contract costs are presented separately from contract assets. Contract assets and contract liabilities are netted on a contract by contract basis.

Revenue recognition and associated costs on contracts

Total projected contract costs are based on various operational assumptions such as forecast volume or variance in the delivery costs that have a direct influence on the level of revenue and possible forecast losses on completion that are recognized. A provision for onerous contract is booked if the future costs to fulfill a contract are higher than its related economic benefits.

Financing component

When the Group expects the period between the transfer of goods and services and customer payment to be greater than 12 months, it assesses whether the contract is embedding a financing component granted or received. When significant, interests generated by this financing component are booked separately from revenue.

Impairment of trade receivables and contract assets

Trade receivables and contract assets are recognized using the amortized cost method.

Impairment is calculated on the basis of the expected credit loss model. Under this model, 12-month expected credit losses (resulting from the risk of defaults in the next 12 months) are recorded at their initiation, when the corresponding financial asset is recognized.

3.1 Revenue from contracts with customers

Disaggregation of revenue from contracts with customers

Most of the revenue generated by the Group is recognized over time. The Group applies the "cost-to-cost" method to measure progress to completion for fixed price contracts. A significant portion of the revenue generated by Eviden H&S activities is recognized at a point in time when solutions are delivered except for High Performance Computer (HPC) solutions when the Group is building a dedicated asset with no alternative use and has an enforceable right to payment arising from the contract or local regulation for costs incurred including a reasonable margin. In this specific case, revenue is recognized over time.

Disaggregated revenue by operating segment is presented in Note 2.

Transaction price allocated to performance obligations not yet satisfied (backlog) as of December 31, 2025

Atos Group keeps track of backlog to monitor commercial momentum. The basis of computation of this backlog includes various types of contracts, such as volume-based contracts and time and material contracts. It does not hence represent transaction price allocated to performance obligations not yet satisfied (backlog) as of December 31, 2025 as defined by IFRS 15. Assuming the computation would comply with the provisions of the standards, and would only encompass certain specific contract categories and would not be representative of the commercial momentum of Atos Group.

3.2 Trade accounts and notes receivable, and contract liabilities

(in € million)	December 31, 2025	December 31, 2024
Contract assets	421	708
Trade receivables	1,361	1,734
Contract costs	44	69
Expected credit loss allowance	-56	-75
TRADE ACCOUNTS AND NOTES RECEIVABLE	1,769	2,435
Contract liabilities	-587	-927
NET ACCOUNTS RECEIVABLE	1,182	1,508
Number of days sales outstanding (DSO)	47*	46

* The days sales outstanding (DSO) ratio was calculated before reclassification of assets and liabilities held for sale in accordance with IFRS 5, in order to ensure comparability with the previous financial year.

The decrease in trade receivables is mainly due to the reclassification of assets and liabilities held for sale in accordance with IFRS 5, together with lower business activity and, consequently, lower revenue.

Transfer of trade receivables

As at December 31, 2025 and December 31, 2024, no factoring agreements had been entered into with banks.

● ● Ageing of trade receivables past due

(in € million)	December 31, 2025	December 31, 2024
Current	1,199	1,513
1-30 days overdue	54	113
31-60 days overdue	15	24
Beyond 60 days overdue	93	84
TOTAL	1,361	1,734

● ● Movements in expected credit loss allowance

(in € million)	December 31, 2025	December 31, 2024
Balance at beginning of the year	-75	-71
Impairment losses recognized	-9	-23
Amounts written off	7	9
Impairment losses reversed	9	15
Reclassification to assets held for sale	9	-
Other reclassification and exchange differences	3	-5
BALANCE AT END OF THE YEAR	-56	-75

Note 4 Operating items

4.1 Personnel expense

(in € million)	12 months ended December 31, 2025	% Revenue	12 months ended December 31, 2024	% Revenue
Wages and salaries	-3,105	38.8%	-3,985	41.6%
Social security charges	-840	10.5%	-946	9.9%
Tax, training, profit-sharing	-29	0.4%	-35	0.4%
TOTAL	-3,974	49.7%	-4,966	51.9%

The reduction in personnel costs is linked to the reduction in headcount, mainly due to the effects of successive restructuring plans (including Genesis in 2025) and, to a lesser extent, to the disposal of businesses (mainly Worldgrid) in 2024.

Total headcount fell from 78,112 in 2024 to 63,193 in 2025, a decrease of 19%.

The decline in headcount is mainly due to:

- the implementation of a restructuring policy, notably through the Genesis plan, which resulted in 7,000 departures, mainly in India, Germany, the United States, the Philippines and Poland;
- the insourcing by certain clients of Atos consultants on assignment with them, affecting approximately 2,000 people, mainly in the United Kingdom, Ireland, the United States and Canada;
- and finally, voluntary departures.

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4.2 Non-personnel operating expense

(in € million)	12 months ended December 31, 2025	% Revenue	12 months ended December 31, 2024	% Revenue
Subcontracting costs direct	-1,147	14.3%	-1,630	17.0%
Hardware and software purchase	-667	8.3%	-779	8.1%
Maintenance costs	-412	5.2%	-482	5.0%
Rent expense	-13	0.2%	-8	0.1%
Telecom costs	-117	1.5%	-147	1.5%
Travelling expense	-44	0.5%	-59	0.6%
Professional fees	-167	2.1%	-275	2.9%
Software licences costs	-418	5.2%	-402	4.2%
Company cars	-20	0.2%	-25	0.3%
Taxes and Similar expense	-4	0.1%	-10	0.1%
Other expense	-77	1.0%	-77	0.8%
Subtotal expense	-3,087	-38.6%	-3,894	40.7%
Depreciation of fixed assets	-251	3.1%	-254	2.7%
Depreciation of right-of-use	-193	2.4%	-257	2.7%
Net (charge) release to provisions	-30	0.4%	-21	0.2%
Gains (losses) on disposal of assets*	-139	1.7%	-15	0.2%
Trade receivables write-off	-7	0.0%	-9	0.1%
Right of use – written off	8	-0.1%	-	-
Capitalized production	23	-0.3%	37	0.4%
Subtotal other expense	-590	-7.4%	-518	5.4%
TOTAL	-3,677	-46.0%	-4,412	46.1%

* of which €128 million related to the net book value of Exascale supercomputer in 2025.

4.3 Trade accounts and notes payable

(in € million)	December 31, 2025	December 31, 2024
Trade accounts and notes payable	875	1,018
Net advance payments	-57	-138
Prepaid expense and advanced invoices	-545	-661
TOTAL	272	219
Number of days payable outstanding (DPO)	28*	19

*The days payable outstanding (DPO) ratio was calculated before the reclassification of assets and liabilities held for sale in accordance with IFRS 5, in order to ensure comparability with the previous financial year.

4.4 Other current assets

(in € million)	December 31, 2025	December 31, 2024
Inventories	37	157
State – VAT receivables	218	273
Prepaid expense and advanced invoices	545	661
Other receivables and current assets	166	281
Net advance payments	57	138
TOTAL	1,023	1,510

The decrease across most line items primarily reflects lower business activity for the year ended 31 December 2025. The reduction in inventories is explained by the delivery of a supercomputer to a customer in Germany and the related derecognition from inventory.

4.5 Other current liabilities

(in € million)	December 31, 2025	December 31, 2024
Employee-related liabilities	475	425
Social security and other employee welfare liabilities	122	141
VAT payables	249	329
Contract liabilities	587	927
Other operating liabilities	117	207
TOTAL	1,550	2,028

As at December 31, 2025, staff liabilities and related accounts included €189 million in agreements signed with employees as part of restructuring plans in Germany, compared with €88 million as at December 31, 2024.

4.6 Working capital requirement

(in € million)	December 31, 2025	December 31, 2024
Trade accounts and notes receivable	1,769	2,435
Trade accounts and notes payable	-875	-1,018
Other current assets	1,023	1,510
Other current liabilities	-1,550	-2,028
/less Short-term financial assets	-75	-93
/less Payables on acquisitions of non-current assets	11	45
TOTAL	303	851

This working capital requirement differs from that presented in the cash flow statement, mainly due to the restatement of assets and liabilities held for sale under IFRS 5 and the impact of exchange rates.

Note 5 Other operating income and expense

Other Operating Income and Expense is an Alternative Performance Measure and is defined in section 6.1.7.3.

Equity-based compensation

Performance shares are granted to management and certain employees at regular intervals. Those equity-based compensation schemes are measured at fair value at the grant date considering market-based performance condition, when applicable.

The fair value of such plans are recognized in "Other operating income and expense" over the vesting period with the offsetting credit recognized in equity. The service and non-market performance conditions are taken into account in estimating the number of awards that are expected to vest, with a true-up to the number ultimately satisfied.

When an equity-based compensation is settled into cash, the plan is measured at the fair value of the liability at each reporting date so that it ultimately equals the cash payment on settlement date.

Employee share purchase plans offer employees the opportunity to invest in Group shares at a discounted price. Shares are subject to a five-year lock-up period. Fair values of such plans are measured considering:

- the share price at the attribution date;
- the percentage of discount granted to employees;
- the attribution of free shares for the first subscribed shares according to the matching share plan; and
- the grant date.

Fair value of such plans is fully recognized in "Other operating income and expense" at the end of the subscription period.

Social contributions linked to equity-based compensation schemes are also presented as "Other operating income and expense".

Other operating income and expense

Other operating income and expense represented a net expense of €1,179 million in 2025, compared to €2,858 million in 2024.

The following table presents this amount by nature:

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Reorganization costs	-540	-119
Rationalization and associated costs	-100	-37
Integration and acquisition costs	-1	3
Amortization of intangible assets (PPA from acquisitions)	-26	-57
Equity-based compensation	-13	-2
Impairment of goodwill and other non-current assets	-166	-2,357
Other items	-333	-288
TOTAL	-1,179	-2,858

Reorganization costs, which amounted to €540 million, correspond to the costs and provisions recognized under the Genesis strategic plan announced at the Capital Markets Day held on May 14, 2025. This project mainly concerns Germany, Spain, the United Kingdom, France and the Netherlands, and is to be compared with the €119 million in 2024, corresponding mainly to the end of the optimization plans of previous years and to the legal separation costs of the Group.

Rationalization and associated costs were incurred as part of the Genesis plan. They amounted to €100 million in 2025, compared with €37 million in 2024, mainly due to a €53 million impairment loss on the right-of-use assets for premises, €17 million related to the abandonment of a development project in India, and the recognition of provisions for onerous contracts relating to vacant spaces, for €23 million, of which €13 million in France.

In 2025, the amortization of intangible assets recognized as part of the purchase price allocation from acquisitions (PPA) amounted to €26 million, compared with €57 million in 2024, and was mainly composed of:

- €18 million for Syntel customer relationships and technologies, amortized over 13 years from November 1, 2018;
- €3 million for customer relationships contributed by Maven Wave, amortized over 10 to 12 years from February 1, 2020.

The decrease is due to the additional impairment of certain customer relationships related to the acquisition of Syntel, which was recorded in 2024.

The equity-based compensation expense amounted to €13 million in 2025, compared to €2 million in 2024. This increase is mainly due to the implementation of a larger number of plans in 2025, whereas a high level of cancellation of rights was recorded in 2024. In addition, three plans were granted in 2025, whereas no plan allocations took place in 2024. Following the share consolidation on April 24, 2025, the previous plans no longer exist.

The impairment of goodwill and other non-current assets amounted to a loss of €166 million in connection with the planned disposal of the Advanced Computing business (see Notes 1 and 8). It corresponds to (i) the impairment of goodwill allocated to this scope for €105 million, (ii) the impairment of intangible assets for €8 million, and (iii) the

impairment of property, plant and equipment for €53 million following the valuation of the group of assets at their fair value less costs to sell.

In 2025, other items were a net cost of €333 million, compared with €288 million in 2024. The following table presents the main components.

(in € million)	December 31, 2025	December 31, 2024
Onerous contracts and loss on customers	-123	-160
Gains and Losses on disposals, net	-24	74
Write-offs	-15	-78
Litigations	-145	-96
Pension and others	-25	-28
TOTAL	-333	-288

In 2025, other items included in particular:

- €123 million of losses related to onerous contracts that were mostly accounted for in other operating income and expense in the previous years;
- €24 million of net capital gains on disposals, mainly including costs incurred in connection with the disposal of Advanced Computing;
- €145 million of legal fees and settlement related to major litigations;
- €25 million for pension and others, of which €15 million mainly correspond to costs related to early retirement programs in Germany, the United Kingdom and France.

Equity-based compensation

The €13 million expense recorded within other operating income and expense relating to equity-based compensation (€2 million in 2024) was mainly related to performance share plans granted in 2025.

The equity-based compensation plans are detailed by year and by nature as follows:

By year

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Plans 2025	-13	-
Plans 2024	-	-
Plans 2023	-	-2
Plans 2022	-	2
Plans 2021	-	-3
TOTAL	-13	-2

By category of plans

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Performance share plans	-13	-2
Employee share purchase plans	-	-
Cash-settled incentive plans	-	-
TOTAL	-13	-2

Performance share plans

Following the reverse stock split that became effective on April 24, 2025, the 2022 and 2023 performance share plans under vesting were adjusted and rounded down to the nearest whole number in accordance with legal and tax provisions. Certain employees informed the Company of their wish to waive their rights in accordance with the terms of the plan rules.

During the 2025 financial year, no performance shares were delivered under the 2022 and 2023 plans. As of December 31, 2025, all beneficiaries' rights under the 2023 plans had been cancelled.

In 2025, Atos Group implemented three new performance share plans.

The Group's performance share plans comply with the following rules:

- beneficiaries of shares must generally be employees or corporate officers of the Group or employees of an entity related to Atos Group;
- the vesting of shares is generally subject to both a presence condition and conditions relating to the achievement of financial performance criteria, such as an increase in the Atos SE share price relative to the "initial share price" of €37;
- the vesting period varies according to the rules of the plans but never exceeds three years;
- the lock-up period varies from zero to three years, except for the Chief Executive Officer or any Executive Corporate Officer of Atos SE benefiting from these plans, for whom the lock-up period extends until December 31, 2030.

The main plans impacting 2025 consolidated income statement are detailed as follows:

Board of Directors meeting date	December 17, 2025	December 17, 2025	December 17, 2025
Number of shares initially granted	9,332	9,332	9,336
Share price at grant date (€)	47.85	47.85	47.85
Vesting date	December 31, 2026	December 31, 2027	December 31, 2028
Expected life (years)	1.04	2.04	3.04
Expected dividend yield (%)	2.47	2.47	2.47
Fair value of the instrument (€)	17.79	35.77	42.95
2025 (EXPENSE) INCOME RECOGNIZED (in € million)	0	0	0

Board of Directors meeting date	September 25, 2025	September 25, 2025	September 25, 2025
Number of shares initially granted	470,617	470,617	470,766
Share price at grant date (€)	51.4	51.4	51.4
Vesting date	December 31, 2026	December 31, 2027	December 31, 2028
Expected life (years)	1.27	2.27	3.27
Expected dividend yield (%)	2.34	2.34	2.34
Fair value of the instrument (€)	23.27	40.05	45.88
2025 (EXPENSE) INCOME RECOGNIZED (in € million)	-3	-2	-2

Board of Directors meeting date	March 06, 2025	March 06, 2025	March 06, 2025
Number of shares initially granted	141,877	141,877	141,921
Share price at grant date (€)	49.0	49.0	49.0
Vesting date	December 31, 2026	December 31, 2027	December 31, 2028
Expected life (years)	1.82	2.82	3.82
Expected dividend yield (%)	2.76	2.76	2.76
Fair value of the instrument (€)	27.98	41.17	48.27
2025 (EXPENSE) INCOME RECOGNIZED (in € million)	-2	-2	-2

Stock option plans

In 2025, the Group did not implement any stock option plan.

Note 6 Financial assets, liabilities and financial result

6.1 Financial result

Net financial result amounted to a loss €436 million for the period (compared to a gain of €3,121 million in 2024) and is composed of a net cost of financial debt of €333 million and other net financial costs of €103 million.

Net cost of financial debt

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Interest income	93	164
Interest expense	-426	-342
Net cost of financial debt	-333	-178

Net cost of financial debt increased by €155 million in 2025, amounting to €333 million in 2025 compared with €178 million in 2024.

This variation mainly resulted from the increase in interest expenses on the new borrowings contracted as part of the

Group's refinancing in December 2024, combined with the impact of the amortization of the fair value of the debt. It also reflects a decrease in interest income, as a result of lower deposits (interest gain on the average cash was 2.37% in 2025 compared to 2.31% last year).

Other financial income and expense

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Foreign exchange income (expense)	-6	-29
Fair value gain (loss) on forward exchange contracts	4	-0
Net gain (loss) on financial instruments related to Worldline shares	-	-1
Interest on lease liability	-29	-36
Net gain on the financial restructuring	-4	3,520
Other income (expense)	-67	-155
Other financial income and expense	-103	3,299
Of which:		
• other financial expense	-136	-423
• other financial income	34	3,722

Other financial items were a net expense of €103 million in 2025 compared to a net income of €3,299 million in 2024, and are mainly composed of:

- lease liability interest of €29 million compared with €36 million in 2024. This change is mainly due to the reduction in the number of contracts;
- a net foreign exchange loss (including hedges) of €6 million (compared with a loss of €29 million in

2024), mainly due to an exposure across many geographies and currencies;

- other items, including:
 - pension related financial expense of €37 million, compared to €30 million in 2024. This cost represents the difference between interest expense on pension obligation and the return on plan assets,
 - a provision on non-consolidated securities of €23 million.

6.2 Cash and cash equivalents

Cash and cash equivalents include cash at bank and financial instruments such as money market securities. Such financial instruments are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value. They are held for the purpose of meeting short-term cash commitments and have a short maturity, in general three months or less from the date of acquisition. Some instruments, such as term deposits, that have at inception a longer maturity but provide for early withdrawal and a capital guarantee may also be classified as cash equivalents under certain circumstances. Money

market securities are recognized at their fair value. Changes in fair value are recorded in the income statement under "Other financial income and expense".

For entities having subscribed to the Group cash pooling agreement, the cash/debt positions which are linked to this agreement are mutualized and only the net position is presented in the consolidated statement of financial position.

The cash and cash equivalents are held with bank and financial institutions counterparts, the majority of which are rated A- to AA.

(in € million)	December 31, 2025	December 31, 2024
Cash in hand and short-term bank deposit including IFRS 5 reclassification*	1,245	1,732
Cash in hand and short-term bank deposit classified within assets held for sale	19	-
Cash in hand and short-term bank deposit excluding IFRS reclassification	1,265	-
Money market funds	0	7
TOTAL	1,265	1,739

*Included restricted cash for an amount of €129 million at December 31, 2025 and €211 million at December 31, 2024 consisting mainly of cash subject to restrictions in India, China, Brazil, Argentina, Malaysia, and the Philippines.

Depending on market conditions and short-term cash flow expectations, Atos Group from time to time invests in money market funds or bank deposits with a maturity period not exceeding three months.

Multi-currency cash pooling arrangement

The Group has entered into a multi-currency cash pooling agreement. As of December 31, 2025, cash balances and overdrafts included in the cash pooling arrangement were

physically centralized in the EUR bank account of the centralizing entity through cash transfers and foreign exchange transactions (swaps).

The gross amounts of cash surplus and overdrafts of the bank accounts in the scope of this cash-pooling arrangement were as below:

(in € million)	December 31, 2025	December 31, 2024
Bank accounts with cash surplus	296	1,792
Bank accounts with overdrafts	-	-1,330
Single net position presented in Cash and cash equivalents in the statement of financial position	296	463

6.3 Non-current financial assets

(in € million)	December 31, 2025	December 31, 2024
Pension prepayments	24	7
Fair value of non-consolidated investments, net of impairment	3	10
Other*	63	115
TOTAL	91	131

*The item 'Other' includes loans, deposits, guarantees and fees incurred in connection with past acquisitions, which are amortised over the life of the related debt instruments. It also includes financing of the non-current portion of the German restructuring plan and deferred consideration receivables related to disposals.

6.4 Financial liabilities

Borrowings

Borrowings are initially recognized at fair value, net of transaction costs and subsequently measured at amortized cost using the effective interest rate method.

Any difference between the carrying amount and the redemption value is recognized in financial income and expense over the life of the borrowing using the effective interest rate method.

Borrowings are presented as current liabilities, unless the Group has an unconditional right to defer repayment of the liability beyond a period of 12 months after the closing date, in which case they are presented as non-current liabilities.

Bank overdrafts are presented in the current portion of borrowings.

The principal terms of the loans implemented following the Group's 2024 restructuring are presented below

Derivatives

Derivative instruments are recognized as financial assets or liabilities at their fair value. Any change in the fair value of these derivatives is recorded in the income statement as a financial income or expense, except when they are eligible for hedge accounting.

The market value of derivative financial instruments is provided by the financial institutions involved in the transactions or calculated using standard valuation methods that factor market conditions as of the end of the reporting period.

The Group has identified three financial instrument categories based on the two valuation methods used (listed prices and valuation techniques). In accordance with IFRS, this classification is used as a basis for presenting the characteristics of financial instruments recognized in the statement of financial position at fair value through income as of the end of the reporting period:

- level 1 category: financial instruments quoted on an active market;
- level 2 category: financial instruments whose fair value is determined using valuation techniques drawing on observable market inputs;
- level 3 category: financial instruments whose fair value is determined using valuation techniques drawing on non-observable inputs (inputs whose value does not result from the price of observable market transactions for the same instrument or from observable market data available as of the end of the reporting period) or inputs which are only partly observable.

The breakdown of borrowings was the following:

(in € million)	December 31, 2025			December 31, 2024		
	Current	Non-current	Total	Current	Non-current	Total
Bonds	5	1,439	1,443	-	1,337	1,337
Optional exchangeable bond	-	-	-	-	-	-
Banks loans and NEU CP/MTN	3	824	827	-	752	752
Other borrowings	15	-	15	17	-	17
TOTAL BORROWINGS	22	2,263	2,285	17	2,089	2,107

Main characteristics

The borrowings as of December 31, 2025 are detailed in the table below:

December 31, 2025						
(in € million)	Nominal amount	IFRS amount	Nominal rate	Effective rate	Type of rate	Maturity
2029 New Money Term loan	302	316	13.00% ¹	13.00%	Fixed	December 2029
2029 New Money Notes	802	839	9.00% ²	13.00%	Fixed	December 2029
2030 Reinstated Term loan	751	430	6.62% ³	23.46%	Floating	December 2030
2030 Reinstated Notes	841	555	5.00% ⁴	21.31%	Fixed	December 2030
2032 Reinstated Term loan	219	80	5.00% ⁵	23.06%	Fixed	December 2032
2032 Reinstated Notes	134	50	1.00% ⁶	22.45%	Fixed	December 2032
Subtotal	3,049	2,270				
Other borrowings excluding overdraft	15	15				
TOTAL	3,064	2,285				

1. Cash interest of 9.00% and PIK interest of 4.00%.

2. Cash interest of 9.00% and call premium of 4.00%.

3. Rate at December 31, 2025. Cash interest of 3-month EURIBOR with a floor of 0.00% +2.60% and PIK interest of 2.00%.

4. Cash interest of 5.00% and call premium of 4.00%.

5. Cash interest of 1.00% and PIK interest of 4.00%.

6. Cash interest of 1.00% and call premium of 4.00%.

The effective interest rate takes into account the nominal rate and the gap between the nominal value and the fair value of the debt recorded at inception in the Net gain on the financial restructuring.

● Main characteristics of the 1L Term Loan, the 1L RCF and 1L EPS Line

Annual interest rate	Term Loan: 9% cash interest +4% PIK interest. RCF: Euribor (minimum threshold of 0%) +6.60% plus 35% commitment fee on the margin.
Maturity date	5 years – December 2029.
Securities (sûretés), links (privilèges) and subordination (subordination)	The 1L Financings contain the following guarantees: • first ranking security on Collateral Assets; • pari passu with the 1L Bondholders Financings relating to the Intercreditors Agreement; • senior secured status on (i) 1.5L Financings, (ii) 2L Creditors in respect of the Intercreditors Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan, subject to the specific provisions of the applicable 1L Term Loan, 1L RCF, 1L EPS Line and/or Intercreditors Agreement.
Clean down (1L RCF)	The Company shall ensure that: • the aggregate amount of the RCF drawn shall not exceed €340 million for a period of not less than four successive weeks between December 1 of any year (starting from December 1, 2025) and January 31 of the following year and for a period of not less than four successive weeks between June 1 and July 31 in each year (starting from June 1, 2026) (each, a "Clean Down Period"); and • the aggregate amount of the RCF drawn shall not exceed €190 million for a period of not less than fourteen (14) successive days within each Clean Down Period.
Remuneration of bank guarantees (EPS Line)	Commitment fee: 1.225% of the unused amount of the EPS Line; Risk fee: 3.5% of the amount of guarantees issued payable in advance, in cash, per indivisible trimester.

● ● Main characteristics of the 1L Bonds

Annual interest rate	9% cash interest with step up +4% adjusted call premium.
Maturity date	5 years – December 2029.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 1L Bonds contain the following guarantees: • first ranking security interests on Collateral Assets; • <i>pari passu</i> with the 1L Bank Financings under the Intercreditor Agreement; • priority ranking on (i) 1.5L Financings and (ii) 2L Banks Financings under the Intercreditor Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan, subject to the specific provisions of the 1L Bonds and/or the Inter-Creditors Agreement.

● ● Main characteristics of the 1.5L Term Loan

Annual interest rate	Euribor (minimum threshold of 0%) +2.6% cash interest +2.0% PIK interest.
Maturity date	6 years – December 2030, with repayment at maturity.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 1.5L Term Loan contain the following guarantees: • intermediate-ranking securities (1.5 lien) on Collateral Assets; • senior secured debt in respect of the 2L Financings; <i>pari passu</i> with the 1.5L Financings; and subordinated, unless exception, to the 1L Financing under the Intercreditors Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan subject to the specific provisions of the 1.5L Term Loan and/or the Intercreditors Agreement applicable.

● ● Main characteristics of the 1.5L Bonds

Annual interest rate	5.0% cash interest with step up +4% adjusted call premium.
Maturity date	6 years – December 2030, with repayment at maturity.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 1.5L Bonds contain the following guarantees: • intermediate-ranking securities (1.5 lien) on Collateral Assets; • senior secured debt in respect of the 2L Financing; <i>pari passu</i> with the 1.5L Financings; and subordinated, unless exception, to the 1L Financings under the Intercreditors Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan subject to the specific provisions of the 1L Bonds and/or the Inter-Creditors Agreement.

● ● Main characteristics of the 2L Term Loan

Annual interest rate	1% cash interest +4% PIK interest
Maturity date	8 years – December 2032, with repayment at maturity.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 2L Term Loan contains the following guarantees: • subordinated securities (2nd lien) on Collateral Assets; • <i>pari passu</i> with the 2L Financings; subordinated to (i) the 1L Financings and (ii) the 1.5L Financings under the Inter-Creditors Agreement.
Mandatory early repayment	In particular, in the event of Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan, subject to the specific provisions of the 2L Term Loan and/or the Inter-Creditors Agreement.

● ● Main characteristics of the 2L Bonds

Annual interest rate	1% cash interest with step up +4% adjusted call premium.
Maturity date	8 years- December 2032, with repayment at maturity.
Securities (<i>sûretés</i>), links (<i>privilèges</i>) and subordination (<i>subordination</i>)	The 2L Bonds contain the following guarantees: • subordinated securities (2nd lien) on Collateral Assets; • <i>pari passu</i> with the 2L Financings; subordinated to (i) the 1L Financings and (ii) the 1.5L Financings under the Intercreditor Agreement.
Mandatory early repayment	In particular, in the event of the Asset Disposal, mandatory repayment in accordance with the order of distribution provided in the Accelerated Safeguard Plan, subject to the specific provisions of the 2L Bonds and/or the Inter-Creditors Agreement.

Financial covenants

In the context of the New Financings concluded in December 2024, the Group must comply with the following covenants:

- from March 31, 2025, a minimum liquidity level of €650 million, to be verified at the end of each financial quarter;
- from June 30, 2027, as from each half-year end, a maximum level of financial leverage ("Total Net Leverage Ratio Covenant"), which is defined as the ratio of Financial indebtedness (mainly excluding IFRS 16 impacts and IFRS 9 debt fair value adjustment) to pre-IFRS 16 OMDA; the ceilings thus applicable will be determined no later than June 30, 2026 with reference to a flexibility of 30% in relation to the Business Plan adopted by the Group at that time; these ceilings will in any event remain between 3.5x and 4.0x.

Liquidity is defined as the cash, together with any amounts available under any undrawn committed facilities (including committed overdrafts).

Financial Indebtedness definition includes mainly (but not limited to):

- any borrowed money or debit balance with financial institutions, any amount raised pursuant to any note purchase facility or the issue of bonds, notes, debentures, loan stock or any similar instrument, receivables sold or discounted (other than any receivables to the extent they are sold or discounted on a non-recourse basis and meet any requirement for derecognition under the Accounting Principles);
- any IFRS 16 liability;

- agreement in respect of the supply of assets or services with payment due more than 180 days after the date of supply; and
- other financial items as marked to market value of treasury transactions, sale and leaseback transaction and other transactions having the commercial effect of a borrowing or otherwise classified as borrowings under the Accounting Principles.

IFRS 16 liability and IFRS 9 debt fair value adjustment are excluded from the Financial Indebtedness definition used for the calculation of the Total Net Leverage Ratio Covenant.

Under the terms of the documentation relating to the new financing put in place as part of the restructuring operations, until maturity (i.e., five years after the end of the restructuring operations), dividend distributions will be authorized subject to the following conditions:

- i) compliance with a minimum liquidity requirement of €800 million on a restated basis (after taking into account the contemplated distribution);
- ii) certain financial ratios are met on an adjusted basis: a/ the financial interest coverage ratio, corresponding to the ratio of the Group's Operating Margin before Depreciation and Amortization ("pre-IFRS 16 OMDA") on the one hand, and the Group's cash financial expenses on the other, must be greater than 2.5x; and b/the leverage ratio, corresponding to consolidated net debt excluding IFRS 16 in relation to pre-IFRS 16 OMDA, must be less than or equal to 2x;
- iii) the absence of any event of default relating to such distributions; and the amount of dividends distributed by the Company during year N capped at 10% of the consolidated net profit for year N-1.

Other information

● ● Non-current borrowings maturity

(in € million)	2026	2027	2028	2029	>2029	Total
Bonds	0	-	-	836	603	1,439
Banks loans	-	-	-	315	509	824
DECEMBER 31, 2025	0	0	-	1,151	1,112	2,263

(in € million)	2025	2026	2027	2028	>2028	Total
Bonds	-	-	-	802	535	1,337
Banks loans and NEU CP/MTN	-	-	-	302	450	752
OTHER BORROWINGS	-	-	-	-	-	-
DECEMBER 31, 2024	0	0	-	1,105	985	2,089

● ● Contractual cash flows

(in € million)	2026	2027	2028	2029	2030	>2030	December 31, 2025
Nominal ¹	-	-	-	1,138	564	58	1,760
Interests	120	125	130	132	51	3	562
Total Bonds	120	125	130	1,270	615	62	2,322
Nominal	-	-	-	491	440	93	1,024
Interests ²	67	69	71	72	40	6	325
Total Bank Loans	67	69	71	563	480	99	1,349
TOTAL	187	194	201	1,833	1,095	160	3,671

1. Including call premium.

2. Including PIK interest and estimated variable interest based on 3-month Euribor rate applicable at December 31, 2025.

● ● Borrowings in currencies

The carrying amounts of the Group borrowings were denominated in the following currencies:

(in € million)	EUR	Other currencies	Total
December 31, 2025	2,276	9	2,285
December 31, 2024	2,106	1	2,107

Fair value

As of December 31, 2024, the carrying amount of borrowings amounted to €2,107 million, including a positive fair value adjustment of €963 million reducing their notional amount. This adjustment was recognized as a financial gain upon the initial recognition of the liabilities in 2024 and is being amortized over the life of the corresponding liabilities using the amortized cost method and the effective interest rate (higher than the contractual interest rate).

As of December 31, 2025, the fair value of the borrowings was estimated at €3,107 million. The estimated fair value of the Bonds was determined based on the quoted ask prices as of December 31, 2025. The estimated fair value of the Term Loans was calculated by discounting future cash flows.

6.5 Change in net debt

Financial liabilities changes and net debt (cash) changes reconcile to the cash flow statement as follows:

(in € million)	Bonds	Optional exchange- able bond	Banks loans and NEU CP/ MTN	Other borrow- ings excl. overdraft	Total borrow- ings excl. overdraft	Cash & cash equi- valents	Over draft	Total net cash & cash equi- valents	Short- term financial assets (lia- bilities) ¹	Net cash (debt)	Lease liabilities
At January 1, 2025	1,337	-	752	17	2,107	1,739	0	1,739	93	-275	705
Lease payments	-	-	-	-	-	-278	-	-278	-	-278	-278
New borrowings	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	-4	-	-	-	-4	-4	-	-4	-	-	-
Net cost of financial debt	-	-	-	-	-	-160	-	-160	-	-160	-
Other flows related to financing activities	-	-	-	-	-	-	-	-	-5	-5	-
Other cash flow changes	-	-	-	3	3	62	0	62	-3	56	-
Equitization of Debt	-	-	-	-	-	-	-	-	-	-	-
Change in lease liabilities	-	-	-	-	-	-	-	-	-	-	90
Interest on lease liability	-	-	-	-	-	-	-	-	-	-	29
Other non-cash changes ²	79	-	41	-4	115	-	-	-	-	-115	-
Change in Debt and Cash before Fair Value adjustment	75	-	41	-2	115	-380	0	-380	-8	-502	-160
Fair Value adjustment	31	-	34	-	65	-	-	-	-	-65	-
Reclassification to assets held for sale	-	-	-	-1	-1	-20	-0	-20	-	-19	-52
Change in Debt and Cash	106	-	75	-2	179	-399	0	-399	-8	-586	-212
Impact of exchange rate fluctuations	-	-	-	-0	-0	-94	-0	-94	-10	-104	-17
AT DECEMBER 31, 2025	1,443	-	827	15	2,285	1,245⁽³⁾	0	1,245	75	-965	477
Non-current portion	1,439	-	824	-	2,263	-	-	-	-	-2,263	315
Current portion	5	-	3	15	22	1,245	0	1,245	75	1,298	162

1. Short-term financial assets and liabilities bearing interests with maturity of less than 12 months.

2. Included accrued PIK interest and Call Premium.

3. This amount exclude cash and cash equivalents classified within assets held for sale under IFRS 5, amounting to €19 million (see Note 1).

6.6 Breakdown of assets and liabilities by financial categories

The fair value of financial debt amounts to €3,107 million. In accordance with the hierarchy defined by IFRS 13, this measurement is classified as Level 2 and is based on observable market data.

As at December 31, 2025 the breakdown of assets was the following:

(in € million)	Loans and receivables at amortized cost	Fair value through other comprehensive income	Fair value through profit and loss	Derivative related assets
Non-current financial instruments	-	-	-	-
Trade accounts and notes receivable	1,769	-	-	-
Other current assets*	383	-	-	-
Current financial instruments	-	-	-	0
Cash and cash equivalents	-	-	1,245	-
TOTAL	2,152	-	1,265	-

* Excluding inventories, prepaid expense, advanced invoices and net advance payments.

As at December 31, 2024 the breakdown of liabilities was the following:

(in € million)	Amortized cost	Fair value through other comprehensive income	Fair value through profit and loss	Derivative related assets
Non-current financial instruments	-	-	-	-
Trade accounts and notes receivable	2,435	-	-	-
Other current assets*	554	-	-	-
Current financial instruments	-	-	-	2
Cash and cash equivalents	-	-	1,739	-
TOTAL	2,989	-	1,739	2

* Excluding inventories, prepaid expense, advanced invoices and net advance payments.

As at December 31, 2025 the breakdown of assets was the following:

(in € million)	Financial Liabilities designated at fair value through profit or loss	Financial Liabilities - Measurement at amortized cost	Derivative related liabilities	Other
Borrowings	-	2,263	-	-
Non-current financial instruments	-	-	-0	-
Trade accounts and notes payable	-	875	-	-
Other current liabilities	-	1,550	-	-
Current portion of borrowings	-	22	-	-
Current financial instruments	-	-	0	-
TOTAL	-	4,710	0	-

As at December 31, 2024 the breakdown of liabilities was the following:

(in € million)	Financial Liabilities designated at fair value through profit or loss	Financial Liabilities - Measurement at amortized cost	Derivative related liabilities	Other
Borrowings	-	2,089	-	-
Non-current financial instruments	-	-	-0	-
Trade accounts and notes payable	-	1,018	-	-
Other current liabilities	-	2,028	-	-
Current portion of borrowings	-	17	-	-
Current financial instruments	-	-	0	-
TOTAL	-	5,153	0	-

Note 7 Income tax

The income tax charge includes current and deferred tax expense. Deferred tax is calculated whenever temporary differences occur between the tax base and the consolidated base of assets and liabilities. Deferred tax assets and liabilities are valued using the enacted tax rate at the closing date that will be in force when temporary differences reverse. They are not discounted. In case of a change in tax rate, the deferred tax assets and liabilities are adjusted through the income statement except if those changes relate to items recognized in other comprehensive income or in equity. Deferred tax assets corresponding to temporary differences and tax losses carried forward are recognized when they are considered to be recoverable during their validity period, i.e. when it is probable that taxable profit will be available against which the deferred tax assets can be utilized. Estimates of taxable profits and utilizations of	tax loss carry forward are prepared on the basis of profit and loss forecasts arising from the Group mid-term plan. Deferred taxes are recorded for all taxable temporary differences of subsidiaries, associates and partnerships, unless Atos Group is in a position to control the timing of reversal of the temporary differences and it is probable that such reversal will not take place in the foreseeable future. Deferred tax assets and liabilities are netted off at the taxable entity level, when there is a legal right to offset. Pillar Two, effective from the 2024 financial year, introduces a 15% global minimum tax applicable to multinational groups, the implementation of which derives from the OECD's work. Applying the mandatory temporary exception, no deferred tax related to Pillar Two has been recognized. Accordingly, no related disclosures have been provided.

7.1 Tax charge

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Current tax charge	-113	-137
Deferred tax (charge) income	-26	-76
TOTAL TAX CHARGE	-139	-214

The tax charge for 2025 amounted to €-139 million for a pre-tax loss of €-1,264 million. It mainly includes the following items:

- €113 million of current income tax and additional recurring taxes;
- €26 million of impairment of deferred tax assets recognized in previous years.

With respect to Pillar 2, and based on the Group's analysis, jurisdictions where the anticipated Pillar Two effective tax rate is below the 15% minimum are not material to the Group. Accordingly, the associated additional taxes did not have a significant impact on the Group.

7.2 Effective tax rate

The difference between the French standard tax rate and the Effective Tax Rate is explained as follows:

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Profit (loss) before tax	-1,264	462
French standard tax rate	25.8%	25.8%
Theoretical tax income (expense) at French standard rate	326	-119
Impact of permanent differences	-57	-578
Impact of the refinancing	-	701
Differences in foreign tax rates	23	5
Movement on recognition of deferred tax assets	-369	-159
Equity-based compensation	-3	-1
Change in deferred tax rates	9	-6
Taxes not based on taxable income	-70	-4
Withholding taxes	-5	-37
French tax credit	10	11
Other	-3	-27
Group tax income (expense)	-139	-214
EFFECTIVE TAX RATE	-11.0%	46.3%

The tax expense in 2025 was €139 million, compared with a pre-tax loss of €1,264 million. This expense included a net movement in deferred tax assets of €-369 million. Given the pre-tax loss, the period's effective tax rate and a comparison with 2024 are not meaningful.

7.3 Deferred tax assets and liabilities

(in € million)	December 31, 2025	December 31, 2024
Deferred tax assets	124	184
Deferred tax liabilities	33	69
Net deferred tax	91	115

7.4 Breakdown of deferred tax assets and liabilities by nature

(in € million)	Tax losses carry forward	Intangible assets recognized as part of PPA	Fixed assets	Pensions	Other	Total
December 31, 2023	233	-93	14	2	13	171
Charge to profit or loss for the year	110	46	-56	27	-203	-76
Change of scope	3	2	-	-	2	2
Charge to equity	-	-	-	7	5	12
Reclassification	-1	-	-	-	5	4
Exchange differences	-5	-4	-	1	7	3
December 31, 2024	340	-49	-42	37	-171	115
Charge to profit or loss for the year	-146	-11	7	2	121	-26
Change of scope	-	-	-	-	-	-
Assets held for sale	-	-	-	-	-4	-4
Charge to equity	-	-	-	-7	2	-6
Reclassification	-	-	-	21	4	25
Exchange differences	-4	7	2	-3	-16	-13
DECEMBER 31, 2025	190	-53	-33	50	-64	91

7.5 Tax losses carry forward schedule (basis)

(in € million)	December 31, 2025			December 31, 2024		
	Recognized	Unrecognized	Total	Recognized	Unrecognized	Total
2025	-	-	-	10	21	30
2026	3	27	30	1	32	33
2027	2	30	33	3	69	72
2028	1	56	57	6	38	44
2029	3	39	42	-	-	-
Tax losses available for carry forward for 5 years and more	14	121	135	53	25	78
Ordinary tax losses carry forward	24	272	296	73	184	257
Evergreen tax losses carry forward	54	7,221	7,276	150	6,489	6,640
TOTAL TAX LOSSES CARRY FORWARD	79	7,493	7,572	223	6,673	6,896

In 2025, the countries with the largest tax deficits were Germany (€1,686 million, including federal and regional shares, compared with €1,481 million in 2024), France (€3,384 million compared with €2,981 million in 2024), the United Kingdom (€1,176 million compared to €1,170 million in 2024), the United States of America (€135 million compared to €172 million in 2024), the

Netherlands (€281 million compared to €360 million in 2024), Belgium (€163 million compared to €128 million in 2024), Brazil (€248 million compared to €124 million in 2024), Switzerland (€94 million compared to €84 million in 2024), Spain (€94 million compared to €80 million in 2024) and Austria (€73 million compared to €65 million in 2024).

7.6 Deferred tax assets not recognized by the Group

(in € million)	December 31, 2025	December 31, 2024
Tax losses carry forward	1,253	1,477
Temporary differences	1,130	654
TOTAL	2,383	2,131

Note 8 Goodwill and fixed assets

8.1 Goodwill

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the amounts of the identifiable assets acquired and the liabilities assumed at the acquisition date. If, after assessment, the resulting difference is negative, the excess is recognized immediately in profit or loss as a bargain purchase gain. The amount of goodwill is definitively set within 12 months of the date of acquisition.

A cash-generating unit (CGU) is defined as the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows generated by other assets or groups of assets.

Goodwill is allocated to a CGU or group of CGUs for impairment testing purposes. Goodwill is allocated to CGUs that are likely to benefit from the synergies of the corresponding business combinations and represent the lowest level at which management monitors goodwill.

Goodwill impairment tests are performed at the level of Atos operations, within each Region (Regional Business Units or "RBUs") and Eviden, as this is the lowest level at which goodwill is monitored for internal management purposes.

Goodwill is not amortized and is subject to an impairment test performed at least annually or more often whenever events or circumstances indicate that the carrying amount could not be recovered. Such events and circumstances include but are not limited to:

- significant deviance of economic performance of the asset when compared with budget;
- significant worsening of the asset's economic environment;
- loss of a major client;
- significant increase in interest rates.

The impairment test is performed by comparing the carrying value of the CGU or group of CGUs to its recoverable amount at the closing date. The recoverable value of a CGU is based on the higher of its fair value less cost to sell and its value in use. The value in use is determined using the discounted cash-flows method at the closing date based on the mid-term plan of the Group.

When the recoverable value is less than its carrying amount, an impairment loss is recognized in "Other operating income and expense". The impairment loss is first recorded as an adjustment to the carrying amount of the goodwill allocated to the CGU, and the remainder of the loss, if any, is allocated to the other assets of the CGU in proportion to their carrying values.

Impairment losses recognized on goodwill cannot subsequently be reversed.

When a CGU or part of a CGU is sold, the share of goodwill corresponding to the scope disposed of is taken into account in the carrying amount of its net assets used to determine the gain or loss realized. The share of goodwill is measured based on the relative value of the scope transferred within the CGU or group of CGUs.

On May 14, 2025, Philippe Salle, Chairman and Chief Executive Officer of the Group since February 1, 2025, held a Capital Markets Day to explain his strategy and financial roadmap through 2028. Philippe Salle expressed his desire to reunify the Group and change the presentation of the Group's business lines and regions.

The Cash Generating Units are henceforth defined as follows:

- Eviden;
- Atos structured by RBUs as follows:
 - United States and Canada,
 - Benelux and Nordic countries,
 - United Kingdom & Ireland,
 - France,
 - Germany, Austria and Central Europe,
 - International Markets.

As a result, the smallest group of assets generating largely independent cash inflows now consists of Eviden operations and Atos operations by region. The value of goodwill is tested at the level of Eviden and each Region for Atos, as this is the lowest level at which goodwill is monitored for internal management purposes.

As the Group has reorganised its reporting structure in a way that changes the composition of CGUs, goodwill was reallocated, during the tests performed on June 30, 2025, within the new CGUs on the basis of fair values as at December 31, 2024, as determined and described in the financial statements published on December 31, 2024.

On December 31, 2025, an impairment test was performed by comparing the carrying amount of the CGUs to their recoverable amount at the balance sheet date. The recoverable amount was determined by taking into account the higher of fair value less costs to sell and value in use.

On December 31, 2025, given the progress of the Group's financial restructuring, the recognition in the balance sheet of a provision for all anticipated costs remaining to be incurred in connection with the implementation of the Group's restructuring plan announced at Capital Markets Day, a value-in-use calculation was performed based on the business plans by CGU and discount rates specific to each CGU.

Fair value less costs of disposal (FVLCD) was also determined using the same methodology as that applied for the impairment tests at 31 December 2024 and 30 June 2025. As FVLCD determined at the CGU level was lower than value in use, it was not retained as the recoverable amount. Had FVLCD been retained, no additional impairment of goodwill would have been recognised.

The value in use was determined using the discounted cash flow (DCF) method based on the management business plan presented and validated by the Board of Directors on December 17, 2025.

The assumptions used for the DCF are as follows:

- the terminal value was calculated using an estimated perpetual growth rate of 2% for Atos and 2% for Eviden;
- discount rates were determined by UGT based on the Group's weighted average cost of capital, then adjusted to take into account specific tax rates and risks specific to each geographical area; in addition, specific risk premiums were included to reflect the remaining uncertainties regarding the Group's situation, as perceived by the market and financial analysts.

The discount rates used at December 31, 2025 to determine value in use, as well as at December 31, 2024 to measure fair values less costs of disposal, were as follows:

December 31, 2025									
	Group	Eviden	Atos	Atos					
				US & Canada	BNN	UK & I	France	Germany, Austria & Central Europe	Inter-national markets
Discount rate per CGU	15.2%	10.0%	15.9%	16.0%	15.0%	16.0%	16.0%	15.0%	17.5%

	December 31, 2024 ¹	
	Tech Foundations	Eviden2
North America	33.0%	38.6%
UK & Ireland	24.0%	34.8%
Benelux and the Nordics (BNN)	24.0%	31.7%
Central Europe	23.5%	27.4%
Southern Europe	24.0%	21.6%
Growing Markets	26.8%	32.9%

1. The breakdown of discount rates is presented above as disclosed in the 2024 financial statements, based on the prior CGU structure.
2. This corresponds to the business line reported in the 2024 financial statements and therefore includes the Cloud & Infrastructure and Digital Applications activities, which now form part of the Atos business unit.

The decrease in discount rates is notably attributable to a reduction in the Group-specific risk premium.

The Group also performed additional sensitivity analyses by varying certain assumptions used in determining value in use. A 1.0 percentage point decrease in the terminal

growth rate, or a 1.0 percentage point increase in the CGU-specific discount rate, or the combination of both, would not result in any impairment as at 31 December 2025.

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	December 31, 2025								
	Atos								
(in € million)	Group	Eviden	Total Atos	US & Canada	BNN	UK & I	France	Germany, Austria & Central Europe	Inter-national markets
Goodwill per CGU	465	111	355	295	0	29	-0	7	24
	December 31, 2024*								
	Atos								
(in € million)	Group	Eviden	Total Atos	US & Canada	BNN	UK & I	France	Germany, Austria & Central Europe	Inter-national markets
Goodwill per CGU	653	225	428	363	0	22	-0	7	36

* Restated to reflect the new organisation of RBUs

	December 31, 2024	Increase	Decrease	Exchange differences and other	Reclassification to assets held for sale	December 31, 2025
(in € million)						
Gross value	6,916	-	-	-448	-177	6,291
Impairment loss	-6,263	-	-	365	72	-5,826
Carrying amount	653	-	-	-83	-105	465

- a €105 million decrease in goodwill related to the reclassification of the Advanced Computing activities as assets held for sale, in accordance with IFRS 5, impacting Eviden. The goodwill was fully impaired in

- currency effects of €83 million, mainly from goodwill denominated in US dollars.

(in € million)	December 31, 2023	Increase	Decrease	Exchange differences and other	December 31, 2024
Gross value	6,763	-	-49	202	6,916
Impairment loss	-3,887	-2,240	20	-156	-6,263
Carrying amount	2,875	-2,240	-29	46	653

- a €2,240 million impairment charge following the tests described above, impacting Tech Foundations for €328 million and Eviden for €1,874 million;

- currency effects of €46 million, mainly from goodwill denominated in US dollars.

8.2 Intangible assets

Intangible assets other than goodwill

An intangible asset is recognized when it is probable that future economic benefits therefrom will accrue to the company and if the cost of this asset can be reliably estimated based on reasonable and documented assumptions.

Intangible assets are recorded at their acquisition or production cost.

Intangible assets other than goodwill consist primarily of software and user rights acquired directly by the Group, software, customer relationships and technologies acquired as part of business combinations, as well as internally developed IT solutions.

To assess whether an internally generated intangible asset meets the criteria for recognition, the Group distinguishes the research phase and the development phase.

Under IAS 38, no intangible asset arising from research (or from the research phase of an internal project) shall be recognized. Such expenditure is therefore recognized as an expense when it is incurred.

Expense resulting from a development project (or from the development phase of an internal project) are recognized as intangible assets if the Group demonstrates all the following criteria:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- its intention to complete the intangible asset and to use or sell it;
- its ability to use or sell the intangible asset;
- how the intangible asset will generate probable future economic benefits;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- its ability to measure reliably the expenditure attributable to the intangible asset during its development.

Development expenditure refers to IT solutions developed for the Group's own use, to specific implementation projects for specific customers or innovative technological solutions made available to a group of customers. Development projects are analyzed on a case-by-case basis and the only costs which are capitalized are those attributable to the creation, production and preparation

of the asset to be capable of operating in the manner intended by management. It is accounted for at cost less accumulated depreciation and any impairment losses. It is amortized on a straight-line basis over a useful life between 3 and 15 years, the standard scenario being set at 5 years.

An intangible asset related to customer relationships and backlog acquired during a business combination is recognized as customer relationships. The value of this asset is based on certain assumptions of renewal of the underlying contracts and on the discounted flows of these contracts. This asset is amortized on an estimate of its average life.

The value of the developed technology acquired is derived from an income approach based on the relief from royalty method. This method relies on (i) assumptions of the technological obsolescence curve and (ii) the theoretical royalty rate applicable to similar technologies, to determine the discounted cash flows expected to be generated by this technology over their expected remaining useful life. The developed technology is amortized on an estimate of its average life. The cost approach may also be implemented as a secondary approach to derive an indicative value for consistency purposes. This method relies on an assumption of the costs that should be engaged to reproduce a similar new item having the nearest equivalent utility as the asset being valued. On the contrary, if technology is believed to be the most important driver for the business, an Excess Earning method could also be implemented.

Intangible assets are amortized in operating margin on a straight-line basis over their expected useful life. Customer relationships, patents, technologies and trademarks acquired as part of a business combination are amortized in "Other operating income and expense" on a straight-line basis over their expected useful life, generally not exceeding 19 years.

Impairment of intangible assets other than goodwill

Impairment tests are performed on intangible assets with finite useful lives whenever there is an indication of impairment. Impairment losses on intangible assets may be reversed later if there has been a change in the estimates used to determine the recoverable value of the asset and if that amount again comes to be greater than the net carrying amount. The value of the asset after reversal of the impairment loss is capped at the carrying amount net of amortization, as if no impairment loss had been recognized in prior years.

(in € million)	Customer relationship	Trademarks, Software and licences	Other intangible assets	Total
Gross value				
December 31, 2024	1,248	578	840	2,666
Additions	-	1	0	1
Capitalized costs	-	-	10	10
Disposals	-4	-78	-49	-130
Exchange differences and others	-111	-11	-39	-160
Reclassification to assets held for sale	-13	-28	-156	-196
DECEMBER 31, 2025	1,121	463	607	2,191
Accumulated depreciation				
December 31, 2024	-1,058	-509	-749	-2,316
Amortization charge of the year	-3	-24	3	-25
Amortization of intangible assets recognized as part of a Purchase Price Allocation	-25	0	-2	-26
Amortization of capitalized costs	-	-	-9	-9
Impairment	-	-	-17	-17
Disposals	4	77	30	110
Exchange differences and others	92	20	37	150
Reclassification to assets held for sale	13	26	150	188
DECEMBER 31, 2025	-977	-410	-556	-1,944
Net value				
December 31, 2024	190	68	91	349
DECEMBER 31, 2025	144	52	51	247

In 2025, the amortization charge for intangible assets recognized as part of the purchase price allocation amounted to €26 million and was mainly related to Syntel's customer relationships and technologies.

The gross carrying amount of customer relationships of €1,121 million at December 31, 2025 presented above mainly included (excluding exchange rates effects):

- €493 million relating to the acquisition of Syntel in 2018, amortised over 13 years from November 2018 to November 2031;
- €345 million relating to the acquisition of Siemens IT Solutions and Services in 2011, amortized over 13 years from July 2011 to July 2023;
- €166 million relating to the acquisition of Xerox ITO in 2015, amortized over a period of between 6 and 13 years from July 2015 to July 2027;

- €95 million relating to the acquisition of Anthelio in 2015, amortized until July 2027;

- €40 million relating to the acquisition of Maven Wave in 2020, amortized until February 2032.

As part of the Genesis restructuring plan and following a comprehensive analysis of the Group's economic situation, all R&D assets were tested for impairment in accordance with IAS 36. The tests led to the recognition of impairments of €16.5 million following an expected decline in the future economic benefits of the R&D projects concerned.

Under IFRS 5, intangible assets relating to the 'Advanced Computing' activities were reclassified to assets held for sale, for a gross carrying amount of €196 million, accumulated amortization of €188 million, and net carrying amount of €8 million, and were fully impaired in determining the loss on disposal of the Advanced Computing activities (see Note 5).

(in € million)	Customer relationship	Trademarks, Software and licences	Other intangible assets	Total
Gross value				
December 31, 2023	1,218	582	827	2,627
Additions	-	27	1	28
Capitalized costs	-	-	25	25
Disposals	-22	-45	-27	-93
Exchange differences and others	52	13	14	79
December 31, 2024	1,248	578	840	2,666
Accumulated depreciation				
December 31, 2023	-879	-497	-722	-2,098
Amortization charge of the year	-	-43	-1	-43
Amortization of intangible assets recognized as part of a Purchase Price Allocation	-52	-0	-5	-57
Amortization of capitalized costs	-	-	-32	-32
Disposals	22	42	21	84
Impairment	-109	-	-	-109
Exchange differences and others	-40	-11	-10	-61
December 31, 2024	-1,058	-509	-749	-2,316
Net value				
December 31, 2023	339	85	106	529
December 31, 2024	190	68	91	349

Trust-Security Agreement

The trust-security agreement entered into on December 18, 2024 between Atos SE (Grantor and Beneficiary), Pristine SAS (Trustee) and GLAS SAS (Security Agent and Secondary Beneficiary) is intended to establish a first-ranking security interest in a portfolio of strategic trademarks of the Atos Group in order to guarantee the full payment of Atos Group's financial obligations to its creditors in connection with its refinancing and new debt issues.

The trust assets placed in trust consist mainly of:

- French, European, and international trademarks (ATOS trademarks and derivatives);
- any new or modified trademarks registered during the term of the agreement (subsequent registrations);
- the fruits, products, and accessories of the brands;
- as well as a cash provision.

Legal ownership of the trademarks is transferred to the Trustee and isolated in a separate trust estate, distinct

from the Trustee's own estate and that of Atos Group.

The security trust guarantees a very wide range of secured obligations, including in particular:

- New Money loans (revolving and term);
- reinstated loans (elevated and non-elevated);
- several secured bond issues;
- bank guarantees;
- and hedging agreements, for very significant cumulative amounts (several billion euros).

The trust is established for a maximum term of 99 years, with early termination possible in particular:

- upon full repayment of the secured bonds;
- upon completion of a full realization;
- or by decision of the creditors;

In the absence of realization, the trademarks are returned to Atos Group.

8.3 Tangible assets

Tangible assets are recorded at acquisition cost. They are depreciated on a straight-line basis over the following expected useful lives:

- buildings 20 years;
- fixtures and fittings 5 to 10 years;
- computer hardware 3 to 5 years;
- office furniture and equipment 5 to 10 years.

Any gain or loss on the disposal of a tangible asset is recognized in the income statement.

Impairment of tangible assets

Impairment tests are performed on tangible assets whenever there is an indication of impairment. Impairment losses on tangible assets may be reversed later if there has been a change in the estimates used to determine the recoverable value of the asset and if that amount again comes to be greater than the net carrying amount. The value of the asset after reversal of the impairment loss is capped at the carrying amount net of depreciation, as if no impairment loss had been recognized in prior years.

(in € million)	Land and buildings	IT equipments	Other tangible assets	Total
Gross value				
At December 31, 2024	308	475	45	828
Additions	4	102	32	139
Disposals	0	-138	-17	-155
Exchange differences and others	-15	-67	-16	-98
Reclassification to assets held for sale	-32	-194	-37	-262
At December 31, 2025	266	180	7	453
Accumulated depreciation				
At December 31, 2024	-199	-47	-0	-248
Depreciation charge for the year	-16	-153	-5	-173
Disposals	0	0	0	0
Exchange differences and others	10	41	8	58
Reclassification to assets held for sale	17	132	3	152
At December 31, 2025	-188	-27	5	-211
Net value				
At December 31, 2024	108	427	45	580
At December 31, 2025	78	152	12	240

(in € million)	Land and buildings	IT equipments	Other tangible assets	Total
Gross value				
December 31, 2023	318	264	56	638
Additions	7	371	21	398
Disposals	-23	-187	-23	-233
Exchange differences and others	7	27	-9	24
December 31, 2024	308	475	45	828
Accumulated depreciation				
December 31, 2023	-198	-71	-14	-284
Depreciation charge for the year	-18	-129	-5	-153
Disposals	21	171	21	212
Exchange differences and others	-4	-17	-2	-23
December 31, 2024	-199	-47	-0	-247
Net value				
December 31, 2023	120	193	42	355
December 31, 2024	108	427	45	580

The Group's property, plant and equipment mainly includes IT equipment used in data centres. Atos Group's policy is to lease its premises. Consequently, the item 'Land and buildings' mainly comprises the technical infrastructure of the Group's data centres.

Under IFRS 5, tangible assets relating to the 'Advanced Computing' activities were reclassified to assets held for sale, for a gross carrying amount of €262 million, accumulated amortization of €152 million, and net carrying amount of €110 million, and were impaired by €53 million in determining the loss on disposal of the Advanced Computing activities (see Note 5).

Note 9 Leases

Existence of a lease

At inception of a contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period in exchange of consideration. Lease liabilities and right-of-use assets are recognized at the lease commencement date.

The Group does not recognize short term leases (less than 12 months) and leases for which the underlying asset is of a low value except when those assets are subleased to end customers. Such leases are expensed directly and future commitments to pay rents are presented as off-balance sheet commitments.

Lease liability

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using incremental borrowing rates since implicit rates are not readily available. Those rates have been determined for all currencies of the Group by geography and by maturity. The incremental borrowing rates are calculated by taking for each currency a reference market index quotation and adding up a spread corresponding to the cost of financing that would be applied by a lender to any subsidiary of the Atos Group.

The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payments made. It is remeasured when there is a change in the future lease payments arising from a change in an index or rate, a change in estimate of the amount expected to be payable under a residual value guarantee, or changes in the assessment of whether an extension

option is reasonably certain to be exercised or a termination option is reasonably certain to be exercised, resulting from a decision of the Group.

Right-of-use asset

The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred, less any lease incentive received.

Real estate leases

The Group leases most of its offices and strategic production sites such as data centers. Terms and conditions of those lease contracts can be very heterogeneous depending on the nature of the sites and local regulations. Those leases have terms between 2 to 20 years.

The Group is applying judgment to determine the lease term for some real estate lease contracts in which it is a lessee and that include renewal or early termination options analyzing whether those sites, mainly offices and data centers, are strategic or not. In most cases, the Group retains the earliest date when the Group can exit its lease commitment without paying any significant penalty.

IT equipment and company cars

The Group leases IT equipment for its own use or to deliver its services to end customers (computers, servers). Those leases are entered for terms between 3 to 5 years.

Deferred tax treatment

Deferred tax is applied to IFRS 16 entries based on local applicable tax rates.

9.1 Right-of-use assets

(in € million)	Land and buildings	IT equipments	Cars and others	Total
Gross value				
December 31, 2024	1 088	298	37	1 423
Increase	102	17	14	134
Decrease	-101	-165	-17	-283
Exchange differences and others	-42	-12	-0	-54
Reclassification to assets held for sale	-77	-3	-1	-81
December 31, 2025	970	137	32	1 138
Accumulated depreciation				
December 31, 2024	-656	-198	-19	-872
Depreciation charge for the year	-157	-49	-12	-218
Decrease	91	141	14	246
Exchange differences and others	28	7	0	35
Impairment	-54	1	-	-53
Reclassification to assets held for sale	30	2	1	32
December 31, 2025	-718	-96	-16	-830
Net value				
December 31, 2024	432	100	18	550
December 31, 2025	251	41	16	308

In 2025, A €20 million impairment charge was recognized in relation to data centers in almost all the Regions and €34 million of impairment charge from the underutilized real estate space in France, Germany and Spain.

(in € million)	Land and buildings	IT equipments	Cars and others	Total
Gross value				
December 31, 2023	1,087	464	49	1,600
Increase	154	48	16	218
Decrease	-163	-222	-26	-411
Exchange differences and others	9	8	-2	16
December 31, 2024	1,088	298	37	1,423
Accumulated depreciation				
December 31, 2023	-585	-301	-27	-913
Depreciation charge for the year	-137	-107	-14	-257
Decrease	112	208	20	340
Exchange differences and others	-16	7	1	-7
Impairment	-30	-5	-	-35
Reclassification to assets held for sale	-	-	-	-
December 31, 2024	-656	-198	-19	-872
Net value				
December 31, 2023	502	163	22	687
December 31, 2024	432	100	18	550

9.2 Lease liabilities

(in € million)	December 31, 2025	
	Capital	Interests
Maturing in one year or less	162	19
Maturing in 1-2 years	101	12
Maturing in 2-3 years	74	8
Maturing in 3-4 years	59	5
Maturing in 4-5 years	36	2
Maturing in more than 5 years	44	0
TOTAL	477	46

These amounts represent discounted future cash outflows.

Note 10 Investments accounted for under the equity method

Investments over which the parent company directly or indirectly exercises significant influence, without however exercising full or joint control, are accounted for under the equity method. This method consists in recording the Group share in profit for the year of the investee in the consolidated income statement as part of "Share of net profit (loss) of equity-accounted investments".

The Group share in the net assets of the investee is recorded under "Equity-accounted investments" in the consolidated statement of financial position. Goodwill arising on the acquisition of equity-accounted investment is included in the carrying amount of the investment.

The Group decided to classify all gains or losses on the disposal of investments in associates in "Other operating income and expense".

(in € million)	December 31, 2024	Disposal	Net results	Exchange differences and other	December 31, 2025
Miscellaneous	12	-	-1		11
TOTAL	12	-	-1		11

Note 11 Pension plans and other long-term benefits

Employee benefits are granted by the Group through defined contribution and defined benefit plans. Costs relating to defined contribution plans are recognized in the income statement based on contributions paid or due in respect of the accounting period when the related services have been provided by beneficiaries.

The valuation of Group defined benefit obligations is based on a single actuarial method known as the "projected unit credit method". Under this method, the amount of future benefit payments to employees is determined on the basis of actuarial assumptions (change in wages, retirement age, probability of payment, turnover rate and mortality rate). These future payments are reduced to their present value using a discount rate determined according to the rates of investment-grade corporate bonds of a maturity equivalent to that of the company's corporate liabilities.

The actuarial assumptions are periodically updated, with the support of the external actuaries used by the Group.

Plan assets usually held in separate legal entities are measured at their fair value, determined at closing.

The value of plan assets is determined based on valuations provided by the external custodians of pension funds and following complementary investigations carried-out when appropriate.

From one accounting period to the other, any difference between the projected and actual pension obligation and their related assets is combined at each benefit plan's level to form actuarial differences. Those differences may result either from changes in actuarial assumptions used, or from experience adjustments generated by actual developments differing, in the accounting period, from assumptions determined at the end of the previous accounting period. All actuarial gains and losses on post-employment benefit plans generated in the period are recognized in "other comprehensive income".

Benefit plan costs are recognized in the Group's operating income, except for interest costs on obligations, net of expected returns on plans assets, which are recognized in "other financial income and expense".

Pension commitments gave rise to a net provision of €624 million in the Group's accounts at December 31, 2025, compared with €735 million at December 31, 2024. Commitments, net of prepaid expenses, for other long-term benefits amounted to €20 million as at December 31, 2025, compared with €40 million as at December 31, 2024.

Amounts Recognized in the Balance Sheet are:

(in € million)	December 31, 2025	December 31, 2024
Prepaid pension asset	13	7
Accrued liability – pension plans	-638	-742
Total Net Pension liability plan [A]	-624	-735
Net liability – other long-term employee benefits [B]	-20	-40
TOTAL NET LIABILITY [A] + [B]	-645	-776

Retirement Commitments

The Group's commitments are mainly located in the United Kingdom (57% of the Group's total commitments), Germany (27%), Switzerland (7%), and France (4%).

Characteristics of major plans and associated risks

The Group's pension commitments and other post-employment benefits vary from country to country in terms of the nature of the schemes and the methods used to finance and manage the assets covering them.

In the United Kingdom, the commitments mainly concern defined benefit pension schemes, which are now closed to new entrants and are mostly in the process of being phased out (run off). The management of plan assets is based on a prudent approach, mainly focused on fixed income instruments and strategies to hedge interest rate and inflation risks, with the primary objective of securing commitments and limiting volatility.

In Switzerland, commitments are held by occupational pension institutions managed jointly with employee representatives. Asset allocation is more diversified and includes a significant proportion of equities, reflecting the local regulatory framework, the long-term horizon of the commitments and the joint governance of the schemes.

In France, the commitments mainly correspond to end-of-career benefits and long-service awards. These schemes are not financed by dedicated hedging assets.

In Germany, pension commitments are partially funded, in accordance with local practices and regulatory requirements. They may be supported by specific financing vehicles without constituting fully funded pension funds.

The Group recognises all actuarial gains and losses, as well as the effects of asset limitations generated during the period, in 'Other comprehensive income'.

2025 Events

Market environment

The 2025 financial year was marked by a gradual normalisation of macro-financial conditions. In the eurozone, harmonised inflation stood at around 2.1% in October and November 2025, close to the European Central Bank's target. Against this backdrop, the ECB's deposit facility rate was gradually lowered to 2.0% in June 2025, a level that remained unchanged until the end of the financial year.

Bond markets were marked by a gradual steepening of yield curves on long maturities, following a period of low or even inverted slopes. On the foreign exchange market, the pound sterling depreciated by 5% against the euro, while the Indian rupee fell by around 16% over the year 2025.

These developments were taken into account in determining the financial assumptions used to measure pension and similar obligations as at December 31, 2025.

United Kingdom

During the 2025 financial year, net liabilities related to UK pension plans reflected the effective implementation of previously announced funding agreements. The Group increased its contributions by £26.9 million under the medium-term refinancing plan aimed at covering the deficits of its main plans. The schemes, which are largely closed and in run-off, are not directly impacted by the workforce reductions related to the Genesis plan. The change in net liabilities is mainly due to contributions paid, market conditions and the updating of actuarial assumptions.

France, Germany and Switzerland

In France, the change in commitments mainly reflects the updating of actuarial assumptions – in particular the review of the assumption of employee permanence (higher turnover than previously assumed) – and the effects of workforce adjustments made as part of the Genesis plan. The suspension of the pension reform enshrined in law in the last quarter of 2025 has no impact on the Group's pension commitments, which are based on the Labour Code and collective agreements and are not affected by the change in the legal retirement age.

In Germany and Switzerland, the change in commitments reflects the effects of the Genesis plan, changes in the populations covered and updates to financial and demographic assumptions.

India

In India, a major labour law reform came into effect on November 21, 2025, consolidating the main social legislation into four unified codes, including the Code on Social Security, has changed the definition of salaries used as the basis for calculating certain statutory end-of-career benefits, in particular the Gratuity and Leave encashment plans. This change, which applies to benefits paid from that date onwards, including for past service, constitutes a plan amendment within the meaning of IAS 19/Ind AS 19 and has resulted in a significant revaluation of the related liabilities, with an overall impact on profit of approximately €7 million for the financial year.

● ● **Components of net periodic cost**

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Service cost (net of employees contributions)	25	30
Past service cost, settlements	3	0
Administration costs	0	0
Operating expense	28	30
Interest cost	129	128
Interest income	-102	-98
Financial expense	26	30
Net periodic pension cost – Total expense (profit)	55	60

The net periodic expense decreases by approximately €5 million compared to 2024, with €2 million of this decrease coming from operating expenses and just over €3 million from financial expenses.

● ● **Change in defined benefit obligation**

(in € million)	December 31, 2025	December 31, 2024
Total Defined Benefit Obligation at January 1	3 073	3,187
Exchange rate impact	-92	83
Service cost (net of employees contributions)	25	30
Interest cost	129	128
Past service cost, settlements	-14	-24
Business combinations (disposals)	0	-27
Employees contributions	5	5
Benefits paid	-180	-189
Actuarial (gain) loss – change in financial assumptions	-61	-73
Actuarial (gain) loss – change in demographic assumptions	13	-15
Actuarial (gain) loss – experience results	-49	-31
Other commitments (reclassifications, changes in scope of consolidation, etc.)	45	-
Defined benefit obligation at December 31	2,892	3,073

The total value of commitments decreased by €181 million (-5.9%) in 2025. This decrease is mainly due to benefit payments related to retirements that took place during 2025. The effects of market conditions were broadly offset by the natural increase in entitlements.

The weighted average duration of plans in the United Kingdom is 11.2 years at the end of 2025 and 10.6 years in Germany.

● ● **Change in the fair value of plan assets**

(in € million)	December 31, 2025	December 31, 2024
Fair value of plan assets at January 1	2 349	2 498
Exchange rate impact	-79	78
Actual return on plan assets	91	-52
Employer contributions	58	23
Benefits paid by the funds	-150	-149
Settlements	-17	-23
Business combinations (disposals)*	-	-21
Employees contributions	5	5
Administration costs	-9	-9
Other adjustments (reclassifications, changes in scope of consolidation, etc.)	38	-
FAIR VALUE OF PLAN ASSETS AT DECEMBER 31	2 285	2 349

The amount of employer contributions expected in 2026 is estimated at €39 million, while benefits paid directly by employers, expected in 2026, amount to approximately €80 million.

Reconciliation with the net amount recognized in the financial statements

(in € million)	December 31, 2025	December 31, 2024
Funded status	-607	-726
Asset ceiling limitations recognized in Other Comprehensive Income	-17	-9
Prepaid (accrued) pension cost	-624	-735

Change in the net amount recognized in the financial statements (all plans)

(in € million)	December 31, 2025	December 31, 2024
Net amount recognized at beginning of year	-735	-698
Net periodic pension cost	-55	-60
Benefits paid by employer	29	39
Employer contributions	49	23
Business combinations (disposals)	0	6
Asset ceiling limitations recognized in Other Comprehensive Income	-7	0
Amounts recognized in Other Comprehensive Income	89	-40
Exchange rate	13	-5
Other adjustments (reclassifications, changes in scope of consolidation, etc.)	-7	0
Net amount recognized at end of year	-624	-735

The 2025 evolution of the main plans by country was as follows:

(in € million)	UK schemes	German schemes	Other schemes
Net amount recognized at beginning of year	-119	-379	-236
Net periodic pension cost	-6	-17	-31
Benefits paid by employer & employer contributions	34	15	28
Business combinations (disposals)			0
Amounts recognized in Other Comprehensive Income	7	16	59
Exchange rate	5		8
Other adjustments (reclassifications, changes in scope of consolidation, etc.)		-1	-5
Net amount recognized at end of year	-78	-367	-179

(in € million)	UK schemes	German schemes	Other schemes
Defined benefit obligation at December 31	-1 671	-774	-447
Fair value of plan assets at December 31	1 592	408	285
Asset ceiling limitation at December 31	-	-	-17
Net amount recognized at end of year	-78	-367	-179

Actuarial assumptions

Group obligations are valued by independent actuaries based on assumptions that are periodically updated.

These assumptions are set out on the table below:

	United Kingdom		Eurozone		Switzerland	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
Discount rate	5.40%	5.40%	3.65%	3.20%-3.40%	1.02%	1.00%
Salary increase	2.55%	2.85%	2.55%	2.0%-2.75%	1.00%	1.50%
Inflation assumption	RPI: 2.95%	RPI: 3.25%	2.00%	2.00%	0.75%	na
	CPI: 2.50%	CPI: 2.75%				

The inflation assumption is used to estimate the impact of indexation of pensions in payment or salary inflation based on the various rules of each plan. Sensitivity of the defined benefit obligations at December 31, 2025 for the significant plans to the discount rate and inflation rate assumptions is as follows:

	Discount rate +25bp	Inflation rate +25bp
United Kingdom main pension plans	-2.6%	2.0%
German main pension plans	-2.2%	0.5%
Swiss main pension plans	-2.7%	0.1%

These sensitivity analyses are based on calculations performed by independent actuaries and do not include the cross-effects of each assumption. However, the sensitivities include the effects that inflation assumptions have on assumptions regarding salary increases, pension increases and other assumptions.

Plan assets

Plan assets were invested as follows:

	December 31, 2025	December 31, 2024
Equity	8%	5%
Bonds/Interest Rate Swaps	80%	82%
Real Estate	6%	7%
Cash and cash equivalents	3%	2%
Other	4%	4%

Approximately 90% of these assets, mainly equities and bonds, are valued at market value. The remainder consists of real estate assets, unlisted equities or investments in infrastructure projects valued by external managers.

A significant portion of the bond portfolio and interest rate swaps contribute to the hedging programme

implemented by Atos Group's UK pension funds, which aims to hedge a significant portion of the funding obligations. No scheme is hedged against longevity risk.

Atos Group securities or assets used by the Group are not material.

Prepaid pension situations on the consolidated statement of financial position

The net asset of €13 million is supported by the Group ability to obtain appropriate refund expectations according to IFRIC 14.

Net pension impact on the consolidated income statement

The net impact of defined benefit pension plans on the consolidated income statement can be summarized as follows:

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Operating margin	-25	-29
Other operating income and expense	-3	-1
Financial result	-26	-30
Total (expense) profit	-55	-60

Other long-term employee benefits

The net liability for prepaid expenses relating to other long-term plans is €20 million as at December 31, 2025, down €20 million compared with 2024. The decrease in

the net liability is mainly due to the decision to pre-finance certain commitments in Germany.

Note 12 Provisions

Provisions are determined by discounting the expected future cash flows to extinguish the liability. Provisions are recognized when:

- the Group has a present legal, regulatory, contractual or constructive obligation as a result of past events;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- the amount has been reliably quantified.

When the unavoidable costs of meeting the obligations under a customer or a supplier contract exceed the economic benefits expected to be received under it, the present obligation under the contract is recognized and measured as a provision classified as project commitments. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it. The costs of fulfilling a contract comprise the costs that relate directly to the contract, both incremental costs and allocation of other direct costs.

(in € million)	December 31, 2024	Addition	Release used	Release unused	Other*	Reclassifi- cation to liabilities related to assets held for sale	December 31, 2025	Current	Non Current
Reorganization	82	277	-165	-39	3	-1	157	154	4
Rationalization	11	25	-1	-2	-0	-0	32	10	22
Project commitments	391	142	-130	-60	-14	-31	298	168	130
Litigations and contingencies	176	229	-11	-124	-19	-7	245	41	203
TOTAL PROVISIONS	659	673	-307	-225	-30	-40	732	373	358

* Other movements mainly consist of currency translation adjustments and reclassifications.

(in € million)	December 31, 2023	Addition	Release used	Release unused	Other*	December 31, 2024	Current	Non-current
Reorganization	110	22	-44	-6	-0	82	62	20
Rationalization	11	3	-2	-1	0	11	4	7
Project commitments	390	187	-102	-15	-69	391	123	268
Litigations and contingencies	50	143	-6	-11	0	176	126	50
TOTAL PROVISIONS	562	354	-155	-34	-69	659	315	345

* Other movements mainly consist of currency translation adjustments and reclassifications.

Provisions for restructuring amounted to €277 million and mainly related to the Genesis project (€243 million) in Germany, the Netherlands and Austria. Utilisations of restructuring provisions mainly concerned the Genesis project in Germany, Belgium, the Netherlands and Austria.

The €25 million addition to rationalization provisions mainly related to onerous contracts.

Additions to project-related provisions amounted to €142 million and were primarily linked to the

reassessments of onerous contracts in the United Kingdom/Ireland, the Benelux and France. Utilisations were mainly recorded in the United Kingdom and Belgium. Reversals of unused provisions largely related to a project in Germany.

The €69 million net increase in provisions for risks and litigation reflects developments in the disputes described in Note 16.

Note 13 Fair value and characteristics of financial instruments

Derivative financial instruments

Derivative instruments are recognized as financial assets or liabilities at their fair value. Any change in the fair value of these derivatives is recorded in the income statement as a financial income or expense, except when they are eligible for hedge accounting, whereupon:

- for fair value hedge of existing assets or liabilities, the hedged portion of an instrument is reported at fair value on the statement of financial position. Any change in fair value is recorded as an expense or an income in the income statement, where it is offset simultaneously by changes in the fair value of the designated hedged elements except for any ineffectiveness;
- for cash flow hedge, the effective portion of the change in fair value of the hedging instrument is directly recognized in shareholders' equity as "other comprehensive income". The change in value of the

ineffective portion is recognized in "Other financial income and expense". Amounts deferred in equity are taken to the income statement at the same time as the related hedged cash flow.

The Group uses forward foreign exchange contracts to hedge the variability of cash flows arising from changes in foreign exchange rates on sales and purchases in foreign currencies. The Group designates only the spot element of the forward exchange contract as the hedging instrument in cash flow hedging relationships for highly probable transactions. Under IFRS 9, the Group has elected to separately account for the forward points as a cost of hedging. Consequently, the changes in forward points are recognized in other comprehensive income and accumulated in a cost of hedging reserve as a separate component within equity and accounted for subsequently in the income statement as gain and losses accumulated in the cash flow hedge reserve as part of the underlying covered transaction.

13.1 Financial risk management

The Group activities are exposed to a variety of financial risks including liquidity risk, interest rate risk, credit risk and currency risk. Financial risk is managed by the Group Treasury department and involves minimizing potential adverse effects on the Group financial performance.

Liquidity risk

Liquidity risk management involves maintaining sufficient cash and marketable securities and ensuring the availability of funding through an adequate amount of committed credit facilities.

Atos Group policy is to cover in full its expected liquidity requirements by long-term committed loans or other appropriate long-term financial instruments. Terms and conditions of these loans include maturity and covenants leaving sufficient flexibility for the Group to finance its operations and expected developments.

Credit facilities are subject to financial covenants that are carefully followed by the Group Treasury department and described in Note 6.4.

An analysis of the maturity of financial liabilities is disclosed in Note 6.4.

The continuity of operations relies in particular on the liquidity of the Group as disclosed in section 6.1.7.4 – Main events of the period.

Interest rate risk

Interest rate risk arises mainly on borrowings. The management of exposure to interest rate risk encompasses two types of risks:

- a price risk on fixed-rate financial assets and liabilities. For example, by contracting a fixed-rate liability, the Group is exposed to potential opportunity losses should interest rates fall. A change in interest rates would impact the market value of fixed-rate financial assets and liabilities. However, this loss of opportunity would

not impact financial income and expense as reported in the consolidated income statement and, as such, future net income of the Group up to maturity of these assets and liabilities;

- a risk on floating-rate financial liabilities should interest rates increase.

The main objective of managing overall interest rate risk on the Group debt is to minimize the cost of debt and to protect the Group against fluctuations in interest rates by swapping to fixed rate a portion of the floating-rate financial debt.

Derivative instruments used to hedge the debt are swap contracts entered with leading financial institutions. The Group has no such derivatives outstanding at December 31, 2025. The breakdown of the new fixed and floating financing used shows a proper balance ratio with a floating part limited to 24.6%.

Credit risk

The Group has no significant concentration of credit risk. The client selection process and related credit risk analysis is fully integrated within the global risk assessment conducted throughout the life cycle of a project.

Derivative counterparts and cash transactions are limited to high-credit quality financial institutions.

Currency risk

Atos Group policy promotes natural hedge positions in which costs and revenues are denominated in the same currency.

Nevertheless, the Group financial performance can be influenced by fluctuations in exchange rates considering the growing portion of the external business involving offshore cost centers based mostly in India and Central Europe.

The Group has established a policy for managing foreign exchange positions resulting from commercial and financial transactions denominated in currencies different from the local currency of the relevant entity. According to this policy, any material exposure must be hedged as soon as it is known. In order to hedge its foreign exchange rate exposure, the Group may use a variety of financial instruments, mainly forward contracts and foreign currency swaps.

The Group is currently actively negotiating with potential financial partners to obtain foreign currency credit facilities. However, at this stage, the Group does not expect to be able to fully comply with the hedging policy for at least part of 2026.

Price risk

The Group is not exposed to risks related to raw material prices.

13.2 Financial instruments

(in € million)	December 31, 2025		December 31, 2024	
	Assets	Liabilities	Assets	Liabilities
Forward foreign exchange contracts	0	-0	2	-0
Forward interest rate contracts	-	-0	-	-0
Analyzed as:				
Non-current	-	-0	-	-0
Current	0	-0	2	-0

The fair value of financial instruments is provided by independent counterparties.

13.3 Interest rate risk

Variable-rate bank loans amount to €751 million (nominal) in both 2025 and 2024, exposing the Group to cash flow interest rate risk.

rate risk. Exposure to variable-rate instruments, after hedging, amounted to approximately €554 million as of December 31, 2025. A 1% decrease in the short-term euro reference rate would, on a full-year basis, result in a €6 million decrease in interest income, assuming an unchanged financial structure (cash, variable-rate debt and hedging instruments).

Interest rate risk exposure

The table below presents the Group's exposure to interest

(in € million)	Notes	Exposure		Total December 31, 2025
		Less than 1 year	More than 1 year	
2030 Reinstated Term loan	Note 6.4	-	-751	-751
Other		-15	-	-15
Total liabilities		-15	-751	-766
Cash and cash equivalents	Note 6.5	1,245	-	1,245
Overdrafts	Note 6.5	-0	-	-0
Total net cash and cash equivalents*		1,245	-	1,245
Short-term financial assets/liabilities	Note 6.5	75	0	75
Net position before risk management		1,305	-751	554
Hedging instruments		-	-	-
Net position after risk management		1,305	-751	554
2029 New Money Term loan	Note 6.4	-	-302	-302
2032 Reinstated Term loan	Note 6.4	-	-219	-219
2029 New Money Notes	Note 6.4	-	-802	-802
2030 Reinstated Notes	Note 6.4	-	-841	-841
2032 Reinstated Notes	Note 6.4	-	-134	-134
Other		-119	-	-119
TOTAL NET DEBT/CASH AFTER RISK MANAGEMENT		1,186	-3,049	-1,863

* Overnight deposits (deposit certificates) and money market securities and overdrafts

13.4 Liquidity risk

Description of 2024 financings and reinstated debt

As provided for Under the Accelerated Safeguard Plan, the Company has obtained new financings from banks and bondholders made available to the Company on the date of settlement-delivery of the last of the Reserved Equitization Capital Increases (i.e. December 18, 2024) and consisting of:

- €1,104 million of 1L new debt (first ranking on security package) divided between:
 - €802 million of new notes (rated B+ by S&P and BB- by Fitch); and
 - €302 million of new term loan;
- €500 million of 1L new facilities, being:
 - up to €440 million of revolving credit facility (RCF) including €190 million dedicated to meeting the needs for bank guarantees; and
 - up to €60 million of bank guarantees line.

In accordance with the Accelerated Safeguard Plan, the new financings were partially allocated to the repayment of the interim financings that had been provided to the Company before the approval of the Accelerated Safeguard Plan in order to provide the necessary liquidity to fund the business until close of the financial restructuring, as previously described.

The maturity of these new financings was set on December 2029. The revolving credit facility was undrawn as at December 31, 2024.

In addition, as part of the implementation of the Accelerated Safeguard Plan, €1,948 million of existing financial debts have been reinstated in the form of new secured debts maturing after 6 years or more, in the following debt instruments:

- €1,592 million of 1.5L debt (subordinated to the new financings (1L) but senior to the 2L debt) divided between:
 - €751 million of 1.5L term loan, and
 - €841 million of 1.5L notes (rated CCC by S&P and CCC+ by Fitch); and
- €356 million of 2L debt divided between:
 - €219 million of 2L term loan, and
 - €137 million¹ of 2L notes (rated CCC by S&P and CCC by Fitch).

None of these debts matures before December 2029.

13.5 Currency exchange risk

Atos Group operates in multiple countries across the world (see Note 2). However, in most cases, the Group invoices in the country where the Group renders the services, thus limiting the foreign exchange risk. Where this is not the case, the Group generally uses hedging instruments such as forward contracts or foreign currency swaps to minimize the risk.

During 2025, the Group faced a lack of availability of foreign currency credit lines, limiting its ability to enter into hedging positions. For the same reasons as last year, the Group was therefore unable to implement a foreign exchange risk hedging policy fully in line with company policy.

The Group is currently actively negotiating with potential financial partners to obtain credit facilities in foreign currency. However, at this stage, the Group does not expect to be able to fully comply with its hedging policy for at least part of the year 2026.

The carrying amount of the Group's monetary assets and monetary liabilities denominated in foreign currencies as of the reporting date is presented as follows:

(in € million)	EUR		GBP		USD	
	2025	2024	2025	2024	2025	2024
Assets	135	128	137	61	113	876
Liabilities	82	129	57	57	57	74
Statement of financial position net exposure	53	-1	80	4	56	802
Hedged exposure	-7	-45	-13	-	-14	-

Foreign currency sensitivity analysis

The entities with functional currencies in EUR, GBP and USD are mainly exposed to foreign exchange risk.

The following table details the Group sensitivity to a 5% variation of the sensitive currency against the relevant functional currency of each subsidiary. The sensitivity analysis includes only outstanding monetary items denominated in foreign currency and adjusts their translation at the period end for a 5% increase in foreign currency rates.

(in € million)	EUR		GBP		USD	
	2025	2024	2025	2024	2025	2024
Income Statement	2	-2	3	0	2	40

1) It should be noted that the Group's 2L debt was reduced by €3.5 million in aggregate principal amount further to the Company's repurchase of 2L notes, followed by the cancellation on 27 February 2026 of the repurchased notes.

Hedge accounting

The differences between the maturities of financial instruments and the expected timing of the related cash flows are not significant.

As at December 31, 2025, derivatives were all allocated to the hedging of transactional risks (foreign exchange currency risks). From an accounting perspective, most of the derivatives were considered as cash flow hedge instruments.

The breakdown of the designation of the instruments by currency is as follows:

(in € million)	December 31, 2025		December 31, 2024	
	Fair value	Notional	Fair value	Notional
Cash flow hedge				
Interest rate				
SWAP			-	-
Foreign exchange				
Forward contracts CHF	-	-	-	-
Forward contracts CNY	-	-	-	-
Forward contracts GBP	-	-	-	-
Forward contracts INR	-0	20	-	-
Forward contracts MAD	-	-	-	-
Forward contracts MXN	-	-	-	-
Forward contracts MYR	-	-	-	-
Forward contracts PHP	-	-	-	-
Forward contracts PLN	0	9	0	18
Forward contracts RON	-	-	-	-
Forward contracts RUB	-	-	-	-
Forward contracts SEK	-	-	-	-
Forward contracts DKK	-	-	-	-
Forward contracts HRK	-	-	-	-
Forward contracts USD	-0	6	2	27

(in € million)	December 31, 2025		December 31, 2024	
	Fair value	Notional	Fair value	Notional
Trading and fair value hedge				
Foreign exchange				
Forward contracts CHF	-	-	-	-
Forward contracts CNY	-	-	-	-
Forward contracts GBP	-	-	-	-
Forward contracts INR	-	-	-	-
Forward contracts MAD	-	-	-	-
Forward contracts MXN	-	-	-	-
Forward contracts PHP	-	-	-	-
Forward contracts PLN	0	5	-	-
Forward contracts RON	-	-	-	-
Forward contracts DKK	-	-	-	-
Forward contracts HRK	-	-	-	-
Forward contracts USD	-	-	-	-

Since 2024, the deterioration of the Group's credit rating has limited the volumes available for implementing its foreign exchange hedging policy. As a result, the amount recorded in the cash flow hedge reserve remains not significant.

Note 14 Shareholders' equity

14.1 Earnings per share

Basic earnings per share is calculated by dividing the net income (attributable to owners of the parent) by the weighted average number of ordinary shares outstanding during the period. Treasury shares deducted from consolidated equity are not considered in the calculation of basic or diluted earnings (loss) per share.

Diluted earnings per share is calculated by dividing the net income (loss) attributable to owners of the parent, adjusted for the financial cost net of tax of dilutive debt instruments, by the weighted average number of ordinary

shares outstanding during the period, plus the average number of shares which, according to the share buyback method, would have been outstanding had all the issued dilutive instruments been converted (stock options and convertible debt).

The dilutive impact of each convertible instrument is determined in order to maximize the dilution of basic earnings per share. The dilutive impact of stock options is assessed based on the average price of Atos Group shares over the period.

(in € million and shares)	12 months ended December 31, 2025 ¹	12 months ended December 31, 2024
Net income (loss) – Attributable to owners of the parent [a]	-1,404	248
Impact of dilutive instruments	-	-
Net income (loss) restated of dilutive instruments – Attributable to owners of the parent [b]	-1,404	248
Weighted average number of shares outstanding [e]	19,011,732	720,224
Impact of dilutive instruments		76,432
Diluted weighted average number of shares [f]	19,011,732	796,656
(in €)		
Basic earning per share [a]/[e]	-73.831	344.337
Diluted earning per share [b]/[f]	-73.831	311.301

- Figures presented as of December 31, 2025 reflect the impact of the share consolidation carried out in April 2025, in accordance with IAS 33. See Section 6.1, Note 5.
- In accordance with IAS 33, the figures presented as of December 31, 2024 have been restated to reflect the April 2025 share consolidation, resulting in a weighted average number of 720,224 ordinary shares and earning per share of €344.

14.2 Equity attributable to the owners of the parent

Treasury shares

Atos Group shares held by the parent company are recorded at their acquired cost as a deduction from consolidated shareholders' equity. In the event of a disposal, the gain or loss and the related tax impacts are recorded as a change in consolidated shareholders' equity.

In accordance with IFRIC 19, shares and warrants issued in 2024 for the benefit of creditors as part of the financial restructuring of the Group have been recognized at their fair value at the date of issue.

Change in share capital

In 2025, the Group carried out several operations which have impacted the amount of the share capital and the nominal value of the Company's shares as detailed below:

(in €, except number of shares in units)	Number of shares	Par value	Share capital
At January 1, 2025	179,035,979,643	0.0001	17,903,598
Reserved capital increase for the Participating creditors, as of March 6, 2025	11,193,973,025	0.0001	1,119,397
Additional reserved capital increase for the Participating creditors, as of March 28, 2025	128,775,851	0.0001	12,878
Additional reserved capital increase for the Participating creditors, as of June 30, 2025**	3,426,420,000	0.0001	342,642
Additional reserved capital increase for the Participating creditors, as of November 11, 2025 ¹	339,870,000	0.0001	33,987
Share consolidation ²	-194,105,606,018	0.0001	-19 410 651
At December 31, 2025	194,412,501	1.0000	19,412,501

- Post-consolidation figures have been adjusted on a pro rata basis using the same allocation key as the pre-consolidation data to ensure a comparable presentation
- The number of shares has been divided by 10,000 following the share consolidation effective on April 24, 2025.

Share warrants

On December 18, 2024, 22,398,648,580 share subscription warrants were issued, giving each the right to subscribe for one new ordinary share of the Company at a price of €0.0001 per share in accordance with the Accelerated Safeguard Plan.

The Warrants may be exercised at any time until the expiry of a period of 36 months following the date of their settlement-delivery.

As at December 31, 2024, 22,399 million share warrants were outstanding and exercisable until December 18, 2027. During the 2025 financial year, 15,089 million share warrants were exercised, generating a capital increase of €1.5 million for the financial year.

14.3 Non-controlling interests

Non-controlling interests purchase commitments

The Group can take commitments to repurchase the non-controlling interests of shareholders of certain subsidiaries. The strike price of these put options may be set or determined according to a predefined calculation formula, and the options may be exercised at any time or on a specific date.

The Group records a financial liability at the present value of the strike price in respect of the put options granted to holders of non-controlling interests in the entities concerned. The offsetting entry for this financial liability differs depending on whether the non-controlling shareholders have maintained present access to the economic benefits of the entity. In the case of present

access to the entity's economic benefits, non-controlling interests are maintained in the statement of financial position and the liability is recognized against equity attributable to owners of the parent. Where access to the entity's economic benefits is no longer available by virtue of the put option, the corresponding non-controlling interests are derecognized.

The difference between the financial liability representing the commitment to repurchase the non-controlling interests and the carrying amount of derecognized non-controlling interests is recorded as a deduction from equity attributable to owners of the parent. Subsequent changes in the value of the commitment are recorded by an adjustment to equity attributable to owners of the parent.

Non-controlling interests are not significant for the Group.

Note 15 Off-balance sheet commitments

The off-balance sheet commitments disclosed in Note 15 also include those relating to the disposal group held for sale.

15.1 Contractual commitments

The table below illustrates the minimum future payments under firm obligations and commitments over the coming years:

(in € million)	December 31, 2025	Maturing			December 31, 2024
		Up to 1 year	1 to 5 years	Over 5 years	
Leases of low value assets and short term leases	3	1	2	-	4
Non-cancellable purchase obligations	340	185	155	-	474
<i>of which > 5 years</i>	-	-	-	-	8
Total commitments given	343	187	157	-	477
Financial commitments received	500	-	500	-	500
Total commitments received	500	-	500	-	500

Since 2024, financial commitments received referred to the commitments received in the context of the financial restructuring of the Group, undrawn as at December 31, 2025, which comprised:

- €440 million of revolving credit loan including €190 million dedicated to meeting the needs for bank guarantees; and
- €60 million of bank guarantees line.

In connection with the new financing provided to the Group as a result of the financial restructuring, security interests and guarantees were granted by the Group for the benefit of the creditors. Those security interests and guarantees were not valued in the table above.

Furthermore, and in line with what was presented last year as part of the financial restructuring, each significant subsidiary of the Group (significance being assessed on the basis that they collectively represent at least 65% of the Group's consolidated revenue, 85% of the Group's pre-IFRS 16 OMDA and 85% of the Group's consolidated net assets) acts as guarantor for the Financing and has granted an individual guarantee (the terms and maximum amount of which are subject to the usual limitations applicable in each jurisdiction concerned) for the benefit of the Secured Creditors as part of the repayment of the said financings by the Company. These guarantees were not valued in the table above.

15.2 Commercial commitments

(in € million)	December 31, 2025	December 31, 2024
Bank guarantees	288	307
• Operational – Performance	186	174
• Operational – Bid	3	3
• Operational – Advance Payment	63	75
• Financial or Other	36	55
Parental guarantees	3,996	5,459
• Operational – Performance	3,831	5,199
• Financial or Other	165	260
Pledges	14	14
TOTAL	4,299	5,780

For various large long-term contracts performed by its subsidiaries, the Group provides performance guarantees to its clients. These guarantees amounted to €3,831 million as of December 31, 2025, down from €5,199 million at the end of December 2024. The decrease primarily results from the expiration of parental guarantees in North America, amounting to €1.217 million.

15.3 Other commitments

In connection with the Cognizant/TriZetto litigation (see Note 16), the Board of Directors of Atos SE approved on March 25, 2021 indemnity agreements benefiting insurance companies which syndicated the supersedeas bond for a total amount of \$570,710,384, provided for the appeal of the case and approved by the US District Court for the Southern District of New York. In December 2023, the US Supreme Court denied TriZetto's appeal. As a result and based on the joint stipulation that the parties submitted to the judge, the supersedeas bond was significantly reduced to \$285 million. This bond was set up with insurance companies to guarantee a possible conviction against Syntel, with the possibility of requiring cash guarantees of up to \$85 million. Due to the latest developments in the TriZetto litigation (see Note 16), this bond remains in place as of December 31, 2025, but may be revised depending on a judgement expected in the coming days.

In the framework of the Atos Group pension schemes rationalization plan in the UK aiming to a more efficient structure, the Board of Directors of Atos SE, on July 22, 2018, gave consent to the grant of a parental guarantee to the Atos Group Pension Schemes Limited as trustee of the new Atos Group's UK 2019 Pension Scheme set up on November 1, 2019. Under this guarantee, Atos SE guarantees the obligations of the sponsoring employers to the pension scheme. On December 22, 2020, the

guarantee has been confirmed and extended to take into consideration the merger of the Atos Group's 2011 Pension Trust into the Atos Group's UK 2019 Pension Scheme and the transfer of the related liabilities. The total estimated amount of the guarantee was £150 million (€172 million) as at December 31, 2025.

As part of the transaction between Atos Group and Mitel dated September 2023, whereby Mitel purchased Unify, Atos Group granted three counter-guarantees for a net amount of €59 million as at December 31, 2024, that would become callable if Mitel fails in fulfilling its obligations. Atos Group also maintained the pension funding guarantee agreement entered into with Siemens in 2016, under the terms of which Atos Group would step in, up to a maximum amount of €225 million, if and when Mitel, as successor guarantor, would fail in its pension funding obligations.

In addition, the two guarantees provided for in the SPA signed on September 30, 2023 with the purchaser (Mitel) for the benefit of:

- DKB Service GmbH for an amount of €5 million (this guarantee will expire on October 9, 2026);
- Fastviewer for an amount of €4.25 million;

are still in place as at December 31, 2025.

Note 16 Claims and Litigation

As of December 31, 2025, Atos Group is involved in a limited number of judicial, administrative, and regulatory proceedings across various jurisdictions, although this is not the case in all countries where it operates. These proceedings primarily concern commercial, labor law, and tax matters, and arise in the normal course of its business. While most disputes are of low financial significance, a few cases remain significant due to their complexity or potential impact.

All potential and ongoing litigations and claims are reported, monitored, and managed appropriately at each stage of their progression and are subject to legal reviews by the Group's legal department. Atos Group continues to manage ongoing cases in accordance with applicable legal procedures, supported by external counsel where necessary, and considers that sufficient provisions have been made.

During the second half of 2025, Atos Group successfully resolved several significant disputes through settlement agreements, thereby reducing the Group's level of exposure.

Details of the litigation and claims for which provisions have been made and those for which no provisions have been made are not disclosed, as this information could influence the outcome of certain ongoing litigation. Furthermore, disclosure of the amount of provisions per litigation could impact the conduct of the litigation.

Atos Group has assessed the risks of each case based on the probable outcome of each dispute, based on the best estimates of the Group and its external lawyers. Although Atos Group considers the risk to be low, in a worst-case scenario, the outcome of each case could differ from these estimates and could even correspond to the amounts claimed by the respective plaintiffs.

16.1 Main Commercial Claims

This section reports only the disputes that are most significant to Atos Group in terms of financial exposure or reputational risk.

Within Atos Group, there are only a limited number of significant commercial claims currently pending.

Several significant disputes have been settled amicably, a few disputes relating to the Group's corporate governance have also arisen, Atos also regularly responds to requests from administrative authorities, and an administrative investigation conducted by the French Competition Authority concluded that there was no breach attributable to Atos.

The following paragraphs summarize the nature, status and potential impact of these key matters.

16.1.1 Ongoing Commercial Litigation

Litigation in the US against TriZetto and Cognizant

In October 2020, a jury found Syntel (member of Atos Group since 2018) liable for trade secret misappropriation and copyright infringement and awarded Cognizant and

TriZetto approximately \$855 million in damages. Throughout the trial and in its post-trial motion, Syntel maintained that Cognizant and TriZetto had failed to meet their burden to show trade secret misappropriation and that their damages theories were improper as a matter of law.

In its decision, the District Court held that sufficient evidence existed to support the jury's verdict of trade secret misappropriation and that the jury's award of \$285 million in compensatory damages was not contrary to law. However, the District Court found that the jury's \$570 million punitive damages award was excessive and should be reduced to \$285 million. TriZetto agreed to this reduction.

The District Court issued an injunction prohibiting future use by Syntel of the specific trade secrets at issue in the trial.

On May 25, 2023, the United States Second Circuit Court vacated a decision issued by the United States District Court for the Southern District of New York, as part of Syntel's ongoing litigation with Cognizant and its subsidiary TriZetto, which was finding Syntel, liable for damages due to Syntel's alleged trade secret misappropriation and copyright infringement. The Second Circuit Court remanded the case to the District Court for further consideration if any amount of damages are still appropriate.

On March 13, 2024, the District Court issued the decision on the remand briefing and vacated the entire compensatory damages award (\$285 million). The decision also granted TriZetto's motion for attorney's fees (\$14,548,992.98).

On October 23, 2024, the U.S. District Court for the Southern District of New York (USA) ordered a new trial on the compensatory damages allegedly owed by Syntel for alleged trade secret misappropriation and copyright infringement.

On November 25, 2024, Syntel filed before the Second Circuit a petition for permission to appeal the District Court's order for a new trial. On March 7, 2025, the Second Circuit denied Syntel's petition for appeal and as a result a new trial was held the week of June 23, 2025.

On June 30, 2025, a jury in the United States District Court for the Southern District of New York awarded compensatory damages in the amount of \$69,977,813 to be paid by Syntel to TriZetto for damages due to Syntel's misappropriation and copyright infringement.

The District Court is now considering both parties' arguments on compensatory damages, punitive damages (for which TriZetto is seeking \$285 million, an amount that Syntel disputes), interest and attorneys' fees. On August 14, 2025, the parties filed their post-trial briefs.

A decision is expected to be handed down very soon and will include the jury verdict, punitive damages, attorney's fees, and interest. Syntel reserves its right, as the case may be, to file an appeal.

Claim against a UK customer for unpaid invoices

In September 2022, Atos signed an IT outsourcing contract with a UK customer on a 1st generation outsourcing covering cyber security, automation, right shoring and digital operations.

Further to a postponement of the service commencement date, a dispute arose between the parties about the reasons of the delay and the actual scope of the service. Though a settlement occurred in 2023, the dispute is still continuing as some material disagreements remain unsolved.

Meanwhile, Atos has accrued a significant overdue, due to the complete and in its view unjustified lack of payment of its invoices during several months.

In August 2024, the customer terminated the contract and threatened to raise a claim of c. £101 million for alleged breach of contract. Atos is contesting such a claim, considering that the customer is in breach of its obligations and has raised its claims for payment of the outstanding invoices.

In February 2025, the Atos disengagement process was completed and approved by the client, which allowed the signing of the asset transfer agreement.

Regarding the payment of the outstanding invoices, Atos filed a claim on December 20, 2024, with the High Court of Justice Business & Property Courts of England & Wales Technology and Construction Court. On April 11, 2025, the customer has brought counterclaims in an amount of c. £171.6 million. On November 3, 2025, Atos served its Amended Particulars of Claim raising its claim to c.£80 million subject to the customer's approval. These legal proceedings are ongoing, and the trial will take place in early 2027.

On October 1, 2025, Atos filed in parallel an application for summary judgment in the sum of c. £19 million (plus interest) for the part of its claim against the customer which relates to certain unpaid invoices for transformation charges. Such application will most likely be pleaded in April 2026.

16.1.2 Significant Disputes Settled Amicably in 2025**Agreement reached between Atos and Unisys regarding the lawsuit filed by Unisys against Atos and two Atos employees:**

On December 3, 2024, Atos announced that it had signed with Unisys an agreement to resolve the lawsuit filed by Unisys against Atos and two Atos employees in the U.S. District Court for the Eastern District of Pennsylvania alleging the misappropriation of confidential Unisys documents. The terms of the settlement are confidential. The parties fulfilled their financial obligations in accordance with the settlement, and the payment was received on July 1, 2025.

Settlement of a copyright infringement case in the US:

In April 2023, a software provider filed a claim alleging that Atos and one of its customers do not hold the required licenses to use certain of its software products and requesting a compensation of c. \$130 million plus additional compensation for the new versions of the same products. Atos and the customer filed their answers in April 2024, contesting such claim. On March 31, 2025, the parties reached a confidential settlement agreement

bringing the dispute to a definitive end. The Court entered the dismissal filed by the parties.

Claim related to the sale Unify:

In 2024, discussions and claims arose between Atos and Mitel in the context of post-M&A matters related to the sale of Unify.

The disputed issues primarily concerned price adjustments, deferred payments, and certain representations and warranties related to the accounts. Atos maintained that Mitel's claims were unfounded.

On March 7, 2025, the parties reached a settlement agreement. This agreement aims to resolve all claims related to any present and future receivables arising from the acquisition contract and discussions on the price adjustment.

Additionally, as part of this agreement, Mitel commits to obtaining from NICE (a key supplier of Unify) a release of Atos SE's parent company guarantee in its favor (a guarantee counter-guaranteed by Mitel). This agreement brings an end to ongoing warranty claim litigation in the United Kingdom.

Since Mitel was undergoing Chapter 11 proceedings under the U.S. Bankruptcy Code, these agreements were validated within the Chapter 11 process on April 17, 2025.

All procedures were concluded on June 20, 2025, which included clearance from different countries' regulatory authorities, and on June 24, 2025, Atos received the corresponding payment pursuant to the settlement agreement. The NICE litigation was terminated by a consent order rendered on September 16, 2025.

16.1.3 Corporate Governance Actions

Of the four disputes described below, two have been decided in favor of Atos and are now final, and two summonses were served on Atos during the first half of 2025.

i) On November 27, 2023, Ciam, a company incorporated under Luxembourg law, brought a summary proceedings before the President of the Commercial Court of Nanterre. Ciam asked the judge to order Mr. René Proglio, former director of Atos, to answer several questions and to communicate a letter. Atos requested the rejection of Ciam's claims. Atos prevailed and Ciam's claims were rejected by decisions dated February 27, 2024 and April 16, 2024. Ciam was ordered to pay €15,000 to Atos in legal costs.

Ciam appealed to the Versailles Court of Appeal on August 19, 2024.

On April 30, 2025, the Versailles Court of Appeal ruled in favor of Atos, confirmed the dismissal of CIAM's request and ordered CIAM to pay €10,000 in legal costs, in addition to the €15,000 ordered at first instance. The decision is now final.

ii) On November 17, 2023, Alix AM, a company incorporated under the laws of Singapore, brought an application for interim relief against Atos before the President of the Commercial Court of Pontoise, requesting an expert appraisal of the proposed sale of TFCO to EPEI and the announcement that exclusive negotiations had been entered into on 1 August 2023. Atos requested that Alix AM's claims be dismissed.

On February 8, 2024, Alix AM's request was dismissed by the President of the Pontoise Commercial Court, who ordered Alix AM to pay €2,500 in legal costs to Atos. Alix AM appealed this decision on March 13, 2024 before the Versailles Court of Appeal, extending the scope of the expert appraisal requested to Atos's separation plan announced in June 2022.

On November 14, 2024, the Versailles Court of Appeal upheld the decision of the Pontoise Commercial Court and ordered Alix to pay an additional €20,000 to Atos in legal costs.

An appeal before the Court of Cassation was lodged, but Alix AM was declared to have forfeited its right to appeal by a decision dated December 4, 2025.

The decision of November 14, 2024 is now final.

- iii) On April 29, 2025, shareholders brought proceedings on the merits before the Tribunal judiciaire de Nanterre against Atos, among others, alleging stock market violations, including the dissemination of misleading and false information and withholding privileged information for acts dating back to 2021 and 2023.

Given the number of defendants and the procedural incidents raised before the tribunal, the date on which the first-instance judgment on the merits will be rendered is not expected to be before 2026.

- iv) On July 4, 2025, Atos has received a summary proceeding "action en référé" before the President of the Commercial Court of Pontoise from certain Atos' shareholders. The plaintiffs requested, pursuant to article 145 of the Code of Civil Procedure, that the judge order Atos to disclose a large number of documents relating to events during the period from 2017 to 2023.

In an order issued on January 16, 2026, the President of the Commercial Court of Pontoise ordered the disclosure of some of the documents. Atos appealed this order before the Versailles Court of Appeal and requested a stay of the provisional enforcement before the First President of the Versailles Court of Appeal. The proceedings are ongoing.

16.1.4 Investigation by the French Financial Markets Authority (AMF)

Atos regularly responds to requests from administrative authorities, including in the context of an investigation by the French Financial Markets Authority (AMF) concerning financial disclosures.

16.1.5 Closure of the Administrative Investigation led by the French Competition Authority (FCA)

On July 18, 2018, the French Competition Authority (FCA) opened a formal investigation which led to the issuance of the Statement of Objections served on Atos France SAS on November 20, 2023. The FCA claims that Atos and three other companies in the engineering and technology consulting sectors entered into and implemented an agreement not to compete with each other for the recruitment of their respective staff. The hearing before the FCA took place on October 16, 2024.

In a decision rendered on June 11, 2025, the FCA rejected all allegations against Atos and found that Atos had not engaged in any conduct that was anti-competitive or had anti-competitive effects.

16.2 Labor Claims

There are close to 63,000 employees (as of December 31, 2025) in the Group and relatively few labor law claims. In most jurisdictions, there are no or very few claims. Latin America is the only region where there are a significant number of claims, but these are of low value, with overvalued claims and are common disputes for companies operating in this region.

The Group is defendant in a few labor claims of higher value. In the Group's opinion, most of these disputes are wholly or partially without merit and are covered by an appropriate provision.

16.3 Tax Claims

The Group is involved in a number of routine tax litigation, claims and audits. Such disputes are usually resolved through non-contentious administrative procedures.

Some tax claims are located in India and Brazil, where Atos is either a defendant or the claimant. Such disputes are common for companies operating in these regions and the proceedings are usually lengthy.

Note 17 Related party transactions

Related parties are defined as follows:

- entities which are controlled directly by Atos SE, either solely or jointly, or indirectly through one or more intermediary controls, entities which offer post-employment benefits in favor of employees of the Group, or entities which are controlled or jointly owned by a member of the key management personnel of the Group as defined hereafter; and
- key management personnel of the Group defined as persons who have the authority and responsibility for planning, directing and controlling the activity of the Group, namely members of the Board of Directors, as well as members of the Executive Board.

Transactions between Atos SE and its subsidiaries, which are related parties of the Group, have been eliminated in consolidation and are not disclosed in this note.

Transactions between the related parties

The main transactions between the related entities are composed of:

- the re invoicing of the premises;
- the invoicing of delivery services such as personnel costs or use of delivery infrastructure;
- the invoicing of administrative services; and
- the interest expense related to the financial items.

These transactions are entered into at market conditions.

At December 31, 2025, there were no receivables or liabilities included in the statement of financial position linked to related parties.

Compensation of members of the Board of Directors and members of the Executive Board

The remuneration of the key members of Management during the year is set out below:

(in € million)	12 months ended December 31, 2025	12 months ended December 31, 2024
Short-term benefits	16	13
Employer contributions & other taxes	3	3
Post-employment benefits	-	-
Equity-based compensation: stock options & free share plans	7	1
TOTAL	26	17

Short-term benefits include salaries, bonuses, fringe benefits and severance payments. Bonuses correspond to the total charge reflected in the income statement including the bonuses actually paid during the year, the accruals relating to current year and the release of accruals relating to prior year.

Note 18 Consolidation scope as of December 31, 2025: main entities

	% of Interest	Consolidation method	% of Control	Address
HOLDING COMPANIES				
Atos SE		Group Parent Company		80, quai Voltaire – 95870 Bezons, France
Atos International BV	100	FC	100	Burgemeester Rijnderslaan 30, 1185 MC Amstelveen
Saint Louis Ré SA	100	FC	100	12 rue du Chateau d'Eau, 3364 Leudelange, Luxembourg
Atos International SAS	100	FC	100	80, quai Voltaire – 95870 Bezons, France
Bull SA	100	FC	100	68, rue Jean Jaurès – 78340 Les Clayes-sous-Bois, France
FRANCE				
Atos France	100	FC	100	80, quai Voltaire – 95870 Bezons
Yunano SAS	100	FC	100	80, quai Voltaire – 95870 Bezons
Bull SAS	100	FC	100	68, rue Jean Jaurès – 78340 Les Clayes-sous-Bois
Agarik SAS	100	FC	100	80, quai Voltaire – 95870 Bezons
Avantix SAS	100	FC	100	655, avenue Galilée – 13794 Aix en Provence
Evidian SA	100	FC	100	68, rue Jean Jaurès – 78340 Les Clayes-sous-Bois
Keynectis SA	100	FC	100	Tour Eria, 5 rue Bellini – 92800 Puteaux
Atos Digital Security SAS	100	FC	100	50, avenue Daumesnil – 75012 Paris
Eviden France SAS	100	FC	100	80, quai Voltaire – 95870 Bezons
GERMANY				
Atos Information Technology GmbH	100	FC	100	Otto-Hahn-Ring, 6 – 81739 Munich
Eviden Germany GmbH	100	FC	100	Otto-Hahn-Ring, 6 – 81739 Munich
CHG Communications Holding GmbH	100	FC	100	Otto-Hahn-Ring, 6 – 81739 Munich
Atos IT Dienstleistung und Beratung GmbH	100	FC	100	Luxemburger Str. 3, 45131 Essen
Atos International Germany GmbH	100	FC	100	Otto-Hahn-Ring, 6 – 81739 Munich
Eviden International Germany GmbH	100	FC	100	Otto-Hahn-Ring, 6 – 81739 Munich
Applied International Informatics GmbH	100	FC	100	Am Studio 16 – 12489 Berlin
Bull GmbH	100	FC	100	Von-der-wettern-straße, 27 – 51149 Cologne
Science + computing AG	100	FC	100	Hagellocher Weg, 73 – 72070 Tübingen
Atos Support GmbH	100	FC	100	The Sqaire, Am Flughafen 14 – 60549 Frankfurt am Main
Atos IT Services GmbH	100	FC	100	Luxemburger Str. 3, 45131 Essen
Atos Systems Business Services GmbH	100	FC	100	Am seestem, 1 – 40547 Dusseldorf
Cycos AG	95.1	FC	100	Joseph-von-Frauenhofer-Straße, 5 – 52477 Alsdorf
cv Cryptovision GmbH	100	FC	100	Munscheidstr. 14 – 45886 Gelsenkirchen
THE NETHERLANDS				
Eviden Netherlands BV	100	FC	100	Burgemeester Rijnderslaan, 30 – 1185 MC Amstelveen
Eviden Telco Services BV	100	FC	100	Burgemeester Rijnderslaan, 30 – 1185 MC Amstelveen
Atos Netherlands BV	100	FC	100	Burgemeester Rijnderslaan 30, 1185 MC Amstelveen
Motiv IT Masters BV	100	FC	100	Burgemeester Rijnderslaan 30 – 1185 MC Amstelveen
OTHER EUROPE - MIDDLE EAST - AFRICA				
Algeria				
EURL Atos Technologies Algérie	100	FC	100	Rue Yehia El-Mazouni, 16, El Biar – Algiers
Austria				
Atos IT GmbH	100	FC	100	Siemensstraße, 92 – 1210 Vienna
Eviden Technologies Beteiligungen GmbH	100	FC	100	Wagramer Straße 19, Stock 16, 1220 Vienna
Eviden Austria GmbH	100	FC	100	Siemensstraße, 92 – 1210 Vienna
Atos Technologies Austria GmbH	100	FC	100	Wagramer Strabe 19, stock 16, 1220 Vienna
TSG EDV-Terminal Service GmbH	99	FC	100	Modecenterstraße, 1 – 1030 Vienna
SEC Consult Unternehmensberatung GmbH	100	FC	100	14, 1. Stock Komarigasse – 2700 Wiener Neustadt

	% of Interest	Consolidation method	% of Control	Address
Belgium				
Eviden Belgium SA/NV	100	FC	100	Da Vincilaan, 5 – 1930 Zaventem
Atos Belgium BV	100	FC	100	Da Vincilaan, 5 – 1930 Zaventem
Bulgaria				
Atos IT Solutions and Services EOOD	100	FC	100	2 Knyaginya Maria Luiza Blvd, TZUM Business Center, 4 th floor 1000 Sofia
Eviden Global Delivery Center EOOD	100	FC	100	2 Knyaginya Maria Luiza Blvd, TZUM Business Center, 4 th floor 1000 Sofia
Ivory Coast				
Bull Côte d'Ivoire	100	FC	100	31, avenue Noguès – 01 BP 1580 Abidjan 01
Denmark				
Atos IT Solutions and Services A/S	100	FC	100	Stensmosevej 15, 2620 Albertslund
Eviden Denmark ApS	100	FC	100	Langebjergvænget 18, 4000 Roskilde
Croatia				
Eviden d.o.o	100	FC	100	Heinzlova, 69 – 10000 Zagreb
Czech Republic				
Eviden Czech Republic s.r.o.	100	FC	100	Doudlebská, 1699/5 – 14000 Prague 4
Atos Czech Republic s.r.o.	100	FC	100	Doudlebská, 1699/5 – 14000 Prague 4
DataSentics AS	100	FC	100	Washingtonova, 1599/17, Nové Město – 11000 Prague 1
Gabon				
Bull Gabon	100	FC	100	Immeuble Abiali, ZI d'Oloumi – BP 2260 Libreville
Greece				
Atos Greece SA	100	FC	100	Irakleio Avenue, 455, N. Iraklio – 14122 Athens
Finland				
Atos IT Solutions and Services oy	100	FC	100	Kalkkipellontie, 6 – 026050 Espoo
Eviden Finland Oy	100	FC	100	Jaakonkatu 2 – 01620 Vantaa
Hungary				
Atos Magyarorszag Kft	100	FC	100	Kalvin Ter 12, H – 1085 Budapest
Eviden Hungary Kft	100	FC	100	Kalvin Ter 12, H – 1085 Budapest
Ireland				
Atos IT Solutions and Services Limited	100	FC	100	Dundrum Town Centre, Sandyford Road Dublin 16
Luxembourg				
Eviden Luxembourg SA	100	FC	100	12 rue du Château d'Eau, 3364 Leudelange
Madagascar				
Atos Madagascar SAU	100	FC	100	12, rue Indira Gandhi, Tsaralalana, BP 252 Antananarivo
Morocco				
Atos IT Services SARL	100	FC	100	1100 Bd Al Qods, Park Casanearshore, Shore 2, PLT 001, 20190, Quartier Sidi Maârouf – Casablanca
Atos ITS Nearshore Center Maroc SARL	100	FC	100	1100 Bd Al Qods, Park Casanearshore, Shore 7, 20190, Quartier Sidi Maârouf – Casablanca
Eviden Technologies Maroc	100	FC	100	1100 Bd Al Qods, Park Casanearshore, Shore 7, 20190, Quartier Sidi Maârouf – Casablanca
Eviden Technologies Maroc SAS	100	FC	100	1100 Bd Al Qods, Park Casanearshore, Shore 7, 20190, Quartier Sidi Maârouf – Casablanca
Poland				
Eviden Polska SA	100	FC	100	Pulawska 180 02-670 Warsaw
Atos Poland Global Services Sp. z o.o.	100	FC	100	ul. Kraszewskiego 1 85-240 Bydgoszcz
Portugal				
Atos IT Solutions and Services Unipessoal Lda	100	FC	100	Avenida José Malhoa, 16 – Piso sétimo B2 – Edifício Europa, 1070 159 Lisbon
Romania				
Eviden Technologies SRL	100	FC	100	Calea Floreasca, 169A, Sector 1 – 014459 Bucharest
Atos Global Delivery Center SRL	100	FC	100	Municipul Timișoara, Piata Consiliul Europei 2A, Clădirea Unidted Business Center 1, et 2, 300627 Judet Timiș
Eviden Romania SRL	100	FC	100	Mihail Kogalniceanu 21, C6 Building 500090 Brasov

	% of Interest	Consolidation method	% of Control	Address
Senegal				
Atos Technologies Sénégal SAU	100	FC	100	Cité Keur Gorgui, Immeuble Khadimou Rassoul – BP 3183 Dakar
Serbia				
Eviden d.o.o. Beograd	100	FC	100	Danila Lekica Spanca 31 – 11070 Belgrade
South Africa				
Atos (PTY) Ltd	74	FC	100	Woodlands Office Park, Ground Floor Building 32 – 2144 Woodlands
Spain				
Eviden Consulting Canarias SA	100	FC	100	Calle Subida al Mayorazgo, 24b – 38110 Santa Cruz de Tenerife
Atos Spain SAU	100	FC	100	Albarracin, 25 – 28037 Madrid
Atos IT Solutions and Services Iberia SL	100	FC	100	Ronda de Europa, 5 – 28760 Madrid
Atos Holding Iberia SL	100	FC	100	ALBARRACIN 25, Madrid
Atos Major Events SLU	100	FC	100	C/ Marques de Ahumada, 7 – 28028 Madrid
Slovakia				
Eviden Slovakia s.r.o.	100	FC	100	Pribinova 19/7828 – 811 09 Bratislava
Sweden				
Atos IT Solutions and Services AB	100	FC	100	Johanneslundsvägen, 12-14 – 194 87 Upplands Väsby
Switzerland				
Eviden AG	100	FC	100	Freilagerstrasse 28, 8047 Zurich
Atos AG	100	FC	100	Freilagerstasse 28, 8047 Zurich
Turkey				
Atos Bilişim ve Danışmanlık A.Ş.	100	FC	100	Yakacık Caddesi, No 111 – 18 – 34870, Kartal, Istanbul
Atos Müşteri Hizmetleri A.Ş.	100	FC	100	Yakacık Caddesi, No 111 – 18 – 34870, Kartal, Istanbul
United Arab Emirates				
Atos Origin FZ LLC	100	FC	100	Office G20, Building DIC-9 Dubai Internet City – PO Box.500437
Paladion Sharjah (Branch)	100	FC	100	Saif Suite X4 – 03 and SAIF Office P8-05-58, Sharjah Airport International Free Zone, Sharjah, 120398
Qatar				
Atos Qatar LLC	100	FC	100	Sheikh Suhaim bin Hamad Street – No.89858 Doha
Egypt				
Atos IT SAE	100	FC	100	Alex Desert Road, Smart Village, Concordia Building, Ground Floor, Cairo
Saudi Arabia				
Atos Saudi LLC	49	FC	49	P. O. Box # 8772 – Riyadh-11492
THE UNITED KINGDOM				
Eviden Consulting Limited	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Atos IT Services Limited	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Atos IT Services UK Limited	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Eviden Technology Services Limited	100	FC	100	44 Esplanade, JE4 9WC, St. Helier, St. Helier, Jersey
Atos UK IT Holdings Limited	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Atos BPS Ltd	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Atos UK Holdings Ltd	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Atos International IT Holdings Ltd	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Engage ESM Holdings LTD	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Engage ESM LTD	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London
Ipsotek Ltd.	100	FC	100	Tuition House, 27-37 St. Georges Road – London – SW19 4EU
Cloudreach Europe Limited	100	FC	100	High holborn, 71, Mid City Place Second Floor – WC1V6EA London

	% of Interest	Consolidation method	% of Control	Address
ASIA PACIFIC				
Australia				
Atos (Australia) Pty. Ltd	100	FC	100	Mountain Highway, 885 – 3153 Bayswater Victoria
Eviden Australia Pty. Ltd	100	FC	100	75 Castlereagh street, 2000 Sidney, Suite 5,01
China				
Eviden Information Technology (Nanjing) Co Ltd	100	FC	100	Floor 12, Building 1B Powerise accelerator, High Tech zone Software park – Nanjing Jiangsu Province
Eviden Information Technology (China) Co Ltd	100	FC	100	Room 05.161, Floor 5, Building E No. 7, Zhonghuan Nanlu Wangjing – Chaoyang District, Beijing
Atos Enterprise Technology (Beijing) Co Ltd	100	FC	100	Room 101, 1/F, Building 3 No. 7, Wangjing Zhonghuan Nan Road, Chaoyang District, Beijing
Eviden Worldgrid Information Technology (Beijing) Co Ltd	100	FC	100	Room 05.162, Floor 5, Building E No. 7, Zhonghuan Nanlu Wangjing – Chaoyang District, Beijing
RTS Information Consulting (Chengdu) Co Ltd	100	FC	100	Room 108-109, 1 st floor, Building B2, Tianfu Software Park, High Tech Zone – Chengdu Sichuan Province
Hong Kong				
Atos Information Technology HK Ltd	100	FC	100	8/F Octa Tower – 8 Lam Chak Street – Kowloon Bay
Eviden Hong Kong Limited	100	FC	100	RM 1301, 13 th floor, Harbourside HQ, 8, Lam Chak Street, Hong Kong
Bull Information Systems (Hong Kong) Limited	100	FC	100	RM 1401 – Hutchison House – 10, Harcourt Road
India				
Eviden India Pvt Ltd	100	FC	100	1402/1403 Supremus, E Wing, Techno Campus, Kanjurmarg (East), Mumbai City Maharashtra – 400042
Atos Solutions and Systems Private Limited	100	FC	100	Unit No. 1401 & 1409, 14 th Floor, Supremus, E Wing, Techno Campus, Kanjurmarg East 400042 Mumbai
Eviden IT Services Private Limited	99.99	FC	100	Plot 8b, RMZ Centennial, Camp-B, 5 th Floor, ITPL Main Road, Whitefield, Bangalore Ka 560048
Anthelio Business Technologies Private Limited	99.99	FC	100	Level 1, Part A of Tower1, Phase 2, SY.NO 115 (Part) Waverock, APIIC IT\ITES SEZ, Nanakramguda Serilingampally Mandal Hyderabad Telangana 500008
Syntel Pvt Ltd.	100	FC	100	Unit No,112, SDF IV, SEEPZ Andheri (East) Mumbai 400 096 Maharashtra
Syntel Global Pvt Ltd	100	FC	100	Ground floor, E-Tech Software Technology Park, Dhokali Naka,Kolshet road, Thane(West)-400607
Paladion Networks Pvt Ltd India	100	FC	100	49, Shilpa Vidya, 3 rd Phase, 1 st Main, JP Nagar, Bangalore 560068
Japan				
Eviden KK	100	FC	100	6 F, Daisan Toranomom Denki Building – 1-2-20 Minato-ku Tokyo
Atos Technologies Japan GK	100	FC	100	6 F, Daisan Toranomom Denki Building – 1-2-20 Minato-ku Tokyo
Evidian-Bull Japan KK	100	FC	100	6 F, Daisan Toranomom Denki Building – 1-2-20 Minato-ku Tokyo
Malaysia				
Atos Services (Malaysia) SDN BHD	100	FC	100	16-A (1 st Floor) Jalan Tun Sambanthan – 3 Brickfields – 50470 Kuala Lumpur
Philippines				
Atos Information Technology, Inc.	99.94	FC	100	23/F Cyber One Building – Eastwood City – Cyberpark – 1110 Libis, Quezon City
XBS Disposition Subsidiary Philippines, Inc.	100	FC	100	8 th Floor, Two E-Com Center, Palm Coast Ave., Mall of Asia Complex, 1110 Pasay City
Singapore				
Atos Information Technology (Singapore) Ptd Ltd	100	FC	100	18 ROBINSON ROAD, #17-01, 18 ROBINSON, 048547 – Singapore
Eviden Singapore Pte Ltd	100	FC	100	18 ROBINSON ROAD, #17-01, 18 ROBINSON, 048547 – Singapore
Taiwan				
Eviden Taiwan Ltd	100	FC	100	5F, No 100 Sec 3, Min Sheng E. Road – Taipei
Thailand				
Eviden IT Solutions and Services Ltd	100	FC	100	2922/339 Charn Issara Tower II – 36 th Floor – New Petchburi Road – Bangkok – Huay Kwang – 10310 Bangkok

	% of Interest	Consolidation method	% of Control	Address
AMERICAS				
Argentina				
Atos Argentina SA	100	FC	100	Virrey Liniers 2250, C1241ABV – Buenos Aires
Bull Argentina SA	100	FC	100	Manuela Saenz 323 5to. Piso Of. 506 – C 1107 bpa, Buenos Aires
Brazil				
Atos Brasil Ltda	100	FC	100	Avenida das Nacoes Unidas, 12901 – Torre Norte, 19 Andar, PARTE B – Brooklin, CEP 04578-910, na Cidade de Sao Paolo
Atos Serviços de Tecnologia da Informação do Brasil Ltda	100	FC	100	Avenida das Nacoes Unidas, 12901 – Torre Norte, 19 Andar, PARTE B – Brooklin, CEP 04578-910, na Cidade de Sao Paolo
Bull Ltda.	100	FC	100	Avenida das Nacoes Unidas, 12901 – Torre Norte, 19 Andar, PARTE B – Brooklin, CEP 04578-910, na Cidade de Sao Paolo
Canada				
Atos Group Canada Inc	100	FC	100	c/o Gowling WLG (Canada) LLP, One Main Street West ON L8P 4Z5 Hamilton
Atos Technologies Canada Inc	100	FC	100	5770 Hurontario Street, Suite B150, Mississauga, Ontario L5R 3C5
Atos Group Quebec Inc	100	FC	100	415, Rue Saint-Antoine cuest Bureau, 400 Montréal – Québec H2Z 2B9
Processia Solutions Inc	100	FC	100	3131, St-Martin ouest, Laval – QC H7T 2Z5
AppCentrica Inc	100	FC	100	3 Church Str, suite 600, Toronto – Ontario M5E 1M2
Colombia				
Atos IT Solutions and Services S.A.S	100	FC	100	Autopista Norte Carrera 45 N° 108-27 Torre 2 oficina 1505 – Bogotá
Mexico				
Atos Global Delivery Center México, S. de R.L. de C.V.	100	FC	100	Sevilla No. 40 Piso 3 – Colonia Juarez delgation Cuauhtemoc – 06600 Ciudad de Mexico
The United States of America				
Atos IT Solutions and Services Inc	100	FC	100	4851 Regent Boulevard – Irving, TX 75063
Eviden USA, Inc	100	FC	100	5920 Windhaven Parkway, Suite 110, Plano, TX 75093
Atos IT Outsourcing Services, LLC	100	FC	100	5920 Windhaven Parkway, Suite 120, Plano, TX 75093
Eviden Technologies USA 3, LLC	100	FC	100	5920 Windhaven Parkway, Suite 110, Plano, TX 75093
Atos Governmental IT Outsourcing Services, LLC	100	FC	100	4851 Regent Boulevard – Irving, TX 75063
Atos Healthcare Services, LLC	100	FC	100	4851 Regent Boulevard – Irving, TX 75063
Eviden Technologies USA 2, LLC	100	FC	100	251 Little Falls Drive 19808 City of Wilmington, County of New Castle
Atos Syntel Inc	100	FC	100	525 E. Big Beaver Road, Suite 300, Troy, MI 48083
Anthelio Global Inc	100	FC	100	One Lincoln Centre, Suite 200 – 5400 LBJ Freeway TX 75240 Dallas
Atos Digital Health Solutions, Inc	100	FC	100	4851 Regent Boulevard – Irving, TX 75063
Atos Technologies USA, LLC	100	FC	100	5920 Windhaven Parkway, Suite 120, Plano, TX 75093
Pyramid Healthcare Solutions Inc	100	FC	100	One Lincoln Centre, Suite 200 – 5400 LBJ Freeway TX 75240 Dallas
Evidian Systems Inc	100	FC	100	4851 Regent Boulevard – Irving, TX 75063
Engage ESM Inc	100	FC	100	4851 Regent Boulevard – Irving, TX 75063
Maven Wave Partners LLC	100	FC	100	71 S. Wacker Drive, Suite 2040, Chicago, IL 60606
Paladion Technologies Inc	100	FC	100	Delaware corporation with its office at 11480 Commerce Park drive, Suite 210, Reston Virginia 20191
Eagle Creek Software Services	100	FC	100	10050 Crosstown Circle, Suite 360, Eden Prairie, Minnesota 55344
Nimbix Inc	100	FC	100	800 E. Campbell Road, Suite 241, Richardson, TX 75081
VisualBI Solutions Inc	100	FC	100	4851 Regent Boulevard – Irving, TX 75063
Cloudreach Inc	100	FC	100	230 Avenue of The Americas FL 19 New York, NY, 10020-1520
Cloudamize Inc	100	FC	100	3340 Peachtree Rd NE, Suite 2550, Atlanta, GA 30326
Uruguay				
Atos Uruguay SA	100	FC	100	Av. Dr Luis A. de Herrera, 2802 – 1160 Montevideo

Note 19 Subsequent events

On December 18, 2025, Atos Group announced the signing of a binding agreement to sell Ideal GRP, one of its Nordic businesses (a product lifecycle management systems integrator and Platinum Partner of Siemens Digital Industries Software) to MAIT Group. The transaction was completed on January 31, 2026.

On 24 February 2026, Atos Group completed the sale of its 50% stake in the Athea joint venture to its partner Thales.

Note 20 Auditors' fees

(in € thousand and %)	Grant Thornton				Forvis Mazars			
	Grant Thornton		Other Grant Thornton member firms		Forvis Mazars		Other Forvis Mazars member firms	
	Fees	%	Fees	%	Fees	%	Fees	%
Audit and limited review of individual and consolidated financial statements								
Parent company	1,676	50%	-	0%	2 125	48%	-	0%
Subsidiaries	983	29%	3,426	85%	649	15%	3,759	99%
Sub-total Audit	2,659	79%	3,426	85%	2 774	63%	3,759	99%
Certification of sustainability information								
Parent company	0	0%	0	0%	791	18%	-	0%
Subsidiaries	0	0%	0	0%	0	0%	0	0%
Sub-total Certification of sustainability information	0	0%	0	0%	791	18%	0	0%
Non audit services*								
Parent company	711	21%	-	0%	731	17%	-	0%
Subsidiaries	10	0%	605	15%	101	2%	32	1%
Sub-total Non Audit	721	21%	605	15%	832	19%	32	1%
TOTAL FEES 2025	3,380	100%	4,031	100%	4,397	100%	3,790	100%

*In 2025, services other than the statutory audit of the financial statements and the assurance on sustainability information mainly comprised procedures performed on pro forma information, other assurance engagements, and tax services provided in foreign subsidiaries, as permitted under local law.

(in € thousand and %)	Grant Thornton				Forvis Mazars			
	Grant Thornton		Other Grant Thornton member firms		Forvis Mazars		Other Forvis Mazars member firms	
	Fees	%	Fees	%	Fees	%	Fees	%
Audit and limited review of individual and consolidated financial statements								
Parent company	1,514	47%	-	0%	1,635	54%	-	0%
Subsidiaries	1,048	32%	4,837	74%	540	18%	2,101	100%
Sub-total Audit	2,562	79%	4,837	74%	2,175	72%	2,101	100%
Non audit services*								
Parent company	678	21%	-	0%	806	27%	-	0%
Subsidiaries	14	0%	1,674	26%	40	1%	-	0%
Sub-total Non Audit	692	21%	1,674	26%	846	28%	-	0%
TOTAL FEES 2024	3,254	100%	6,511	100%	3,021	100%	2,101	100%

* In 2024, non audit services related to services provided at the Company's request and notably corresponded to (i) certificates and reports issued as independent third party on human resources, environmental and social information pursuant to article of the French Commercial Code, (ii) tax services, authorized by local legislation, in some foreign subsidiaries, and (iii) services related to the Group restructuring.

6.2 Atos SE parent company financial statements

6.2.1 Statutory auditor's report on the financial statements

For the year ended December 31, 2025

This is a translation into English of the statutory auditors' report on the financial statements of the Company issued in French and it is provided solely for the convenience of English-speaking users.

This statutory auditors' report includes information required by French law, such as verification of the

management report and other documents provided to shareholders.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the annual general meeting of Atos SE,

Opinion

In compliance with the engagement entrusted to us by the annual general meeting, we have audited the accompanying financial statements of Atos SE for the year ended December 31, 2025.

In our opinion, the financial statements give a true and fair view of the company's financial position and its assets and

liabilities as at December 31, 2025 and of the results of its operations for the year then ended in accordance with the accounting rules and principles applicable in France.

The audit opinion expressed above is consistent with our report to the Audit Committee.

6

Basis for Opinion

Audit Framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Statutory Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

Independence

We conducted our audit engagement in compliance with independence requirements of the French Commercial Code (code de commerce) and the French Code of Ethics (code de déontologie de la profession de commissaire aux comptes) for statutory auditors for the period from January 1, 2025, to the date of our report, and specifically we did not provide any prohibited non-audit services referred to in Article 5(1) of Regulation (EU) N° 537/2014.

Observation

We draw your attention to the implications of the first application of ANC regulation no. 2022-06 as set out in the appendix to the annual accounts. Our opinion is not modified in respect of this matter.

Justification of assessments – Key Audit Matters

In accordance with the requirements of Articles L.821-53 and R.821-180 of the French Commercial Code (code de commerce) relating to the justification of our assessments, we inform you of that the most important assessments that we have made, in our professional judgment, relate to the appropriateness of the accounting principles applied and the reasonableness of the significant estimate made and the overall presentation of the financial statements.

These matters were addressed in the context of our audit of the financial statements as a whole, approved in the aforementioned context, and in forming our opinion thereon, and we do not provide a separate opinion on specific items of the financial statements.

Valuation of financial assets

Note « Rules and accounting methods» et Note 2 « Financial assets » to the statutory financial statements

Key Audit Matter

As of December 31, 2025, financial assets are recorded on the balance sheet at a net book value of €3,463 million, representing 50% of total assets. Participating interests are initially booked at their acquisition cost.

At each year-end closing, participating interests are assessed at their book value. An impairment is established when the acquisition cost exceeds the book value.

Book values are determined considering the higher value between the fair value, less selling costs, and the value in use.

A depreciation release on participating interests for €1,032 million has been recognized for 2025. The total depreciation represents €2,627 million as of December 31, 2025 against €3,659 million on December 31, 2024.

We considered the valuation of participating interests as a key audit matter, given the weight of these assets in the balance sheet and the importance of management's judgments and estimates in the determination of the participating interests' value-in-use.

Our audit response

Our assessment of the valuation of participating interests is based on the process implemented by the Company to determine their value-in-use.

We performed the following procedures:

- Assess the reasonableness of the assumptions used by management, with the support of external advisors, to determine the value in use of participating interests;
- Verify the consistency of the cash-flow projections with the business plans of the legal entities underlying their carrying values and reconcile these carrying values with the Group value in use;
- Analyze the overall consistency of the equity values of legal entities, notably through interviews with management and through reconciliation (i) with the consolidated accounts for the items bridging the carrying values by legal entity and their equity values, and (ii) with the Group's equity value determined within goodwill impairment tests in the consolidated accounts;
- Verify the arithmetical accuracy of the valuations used by Management;
- Verify the appropriateness of the disclosures in Note 2 "Financial fixed assets" to the financial statements.

Specific verifications

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by laws and regulations.

Information given in the management report and in the other documents with respect to the financial position and the financial statements provided to Shareholders

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the management report of the Board of Directors and in the other documents with respect to the financial position and the financial statements provided to shareholders.

We attest the fair presentation and the consistency with the financial statements of the information relating to payment deadlines mentioned in Article D.4416 of the French Commercial Code (code de commerce).

Report on corporate governance

We attest that the Board of Directors' report on corporate governance sets out the information required by Articles L.225374, L.221010 and L.22109 the French Commercial Code (code de commerce).

Concerning the information given in accordance with the requirements of Article L.22109 of the French Commercial Code (code de commerce) relating to remuneration and benefits received by or awarded to the Directors and any other commitments made in their favor, we have verified its consistency with the financial statements, or with the underlying information used to prepare these financial statements and, where applicable, with the information obtained by your Company from controlled enterprises included in the scope of consolidation. Based on these procedures, we attest the accuracy and fair presentation of this information.

Other Information

In accordance with French law, we have verified that the required information concerning the purchase of investments and controlling interests and the identity of the shareholders and holders of the voting rights has been properly disclosed in the management report.

6

Other Legal and Regulatory Verifications or Information

Format of presentation of the financial statements intended to be included in the annual financial report

We also verified, in accordance with professional standards for statutory audit procedures to be carried out on parent company and consolidated financial statements presented in the single electronic reporting format, that the presentation of parent company financial statements to be included in the annual financial report referred to in section I of Article L.45112 of the French Monetary and Financial Code (code monétaire et financier), prepared under the responsibility of the Chief Executive Officer, complies with the format specified in Commission Delegated Regulation (EU) 2019/815 of December 17, 2018.

Based on our work, we conclude that the presentation of the parent company financial statements to be included in the annual financial report complies, in all material

aspects, with the single electronic reporting format. It is not our responsibility to verify that the parent company financial statements ultimately included by your Company in the annual financial report filed with the AMF correspond to those on which we performed our work.

Appointment of the Statutory Auditors

We were appointed as statutory auditors of the Company by Pontoise Commercial Court (tribunal de commerce) on December 19, 2024, then renewed by the general meeting of June 13, 2025 for Forvis Mazars SA and by your general meeting of October 31, 1990 for Grant Thornton.

As at December 31, 2025, Forvis Mazars SA is in the 2nd year of its uninterrupted engagement and Grant Thornton in the 35 year of total uninterrupted engagement, which is the 30 year for Grant Thornton since the securities of the Company were admitted to trading on a regulated market.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with French accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern

basis of accounting unless it is expected to liquidate the Company or to cease operations.

The Audit Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risk management systems and where applicable, its internal audit, regarding the accounting and financial reporting procedures.

The financial statements were approved by the Board of Directors.

Statutory Auditor's Responsibilities for the audit of the financial statements

Objectives and audit approach

Our role is to issue a report on the financial statements. Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As specified in Article L.821-55 of the French Commercial Code (Code de commerce), our statutory audit does not include assurance on the viability of the Company or the quality of management of the affairs of the Company.

As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgment throughout the audit and furthermore:

- identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence considered to be sufficient and appropriate to provide a basis for his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control;
- evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in the financial statements;

- assesses the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of his audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein;
- Evaluates the overall presentation of the financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation

Report to the Audit Committee

We submit a report to the Audit Committee which includes in particular a description of the scope of the audit and the audit program implemented, as well as the results of our audit. We also report, if any, significant deficiencies in internal control regarding the accounting and financial reporting procedures that we have identified.

Our report to the Audit Committee includes the risks of material misstatement that, in our professional judgment, were of most significance in the audit of the financial statements of the current period and which are therefore the key audit matters that we are required to describe in this report.

We also provide the Audit Committee with the declaration provided for in Article 6 of Regulation (EU) N° 537/2014, confirming our independence within the meaning of the rules applicable in France such as they are set in particular by Articles L.82127 to L.82134 of the French Commercial Code (code de commerce) and in the French Code of Ethics (code de déontologie) for statutory auditors. Where appropriate, we discuss with the Accounts Committee the risks that may reasonably be thought to bear on our independence, and the related safeguards.

Levallois-Perret and Neuilly-sur-Seine, 6th March 2026

The Statutory Auditors

French original signed by

Forvis Mazars SA

Simon Beillevaire

Partner

Bruno Pouget

Partner

Grant Thornton

French member of Grant Thornton International

Samuel Clochard

Partner

6.2.2 Statutory Auditors' special report on regulated agreements with third parties – Shareholders' Meeting held to approve the financial statements for the year ended December 31, 2025

This is a free translation into English of the statutory auditors' report on the consolidated financial statements of the Company issued in French and it is provided solely for the convenience of English-speaking users.

This statutory auditors' report includes information required by European regulation and French law, such as

information about the appointment of the statutory auditors or verification of the information concerning the Group presented in the management report.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the Shareholders' Meeting of Atos S.E.,

In our capacity as Statutory Auditors of your company (the "Company"), we hereby report to you on regulated agreements with third parties.

The terms of our engagement require us to communicate to you, based on information provided to us, the principal terms and conditions of those agreements brought to our attention or which we may have discovered during the course of our audit, as well as the reasons justifying that such agreements and commitments are in the Company's interest, without expressing an opinion on their usefulness and appropriateness or identifying other such agreements, if any. It is your responsibility, pursuant to Article R. 225-31 of the French Commercial Code (*code de*

commerce), to assess the interest involved in respect of the conclusion of these agreements and commitments for the purpose of approving them.

Our role is also to provide you with the information provided for in Article R. 225-31 of the French Commercial Code in respect of the performance of the agreements, already authorized by the Shareholders' Meeting and having continuing effect during the year, if any.

We conducted the procedures we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

6

Agreements submitted for approval to the shareholders' meeting

Agreements authorized and concluded during the year

We hereby inform you that we have not been advised of any agreements authorized and entered into during the year that would require the approval of the Annual General Meeting pursuant to Article L.225-38 of the French Commercial Code.

Agreements already approved by the shareholders' meeting

Agreements approved in prior years whose implementation continued during the year

We hereby inform you that we have not been advised of any agreements previously approved by the Shareholders' Meeting which remained in force during the year.

Levallois-Perret and Neuilly-sur-Seine, 6th March 2026

The Statutory Auditors

French original signed by

Forvis Mazars SA

Simon Beillevaire Bruno Pouget

Grant Thornton

French member of Grant Thornton International

Samuel Clochard

6 Financial statements

Atos SE parent company financial statements

As of December 31, 2025, the Company's share capital amounted to €19,412,501, divided into 19,412,501 shares with a par value of €1 each, fully paid up. Atos Group

shares are listed on Euronext Paris under ISIN code FR0000051732. They are not listed on any other stock exchange. Atos SE is the only listed company in the Group.

6.2.3 Balance sheet

Assets (in € thousand)	Notes	December 31, 2025			December 31, 2024
		Gross	Amortization/ Impairment	Net	
Intangible assets	Note 1	113,918	-113,918	0	0
Concessions, patents, licenses, trademarks, processes, IT solutions, rights and similar assets		205	-205	0	0
Goodwill		103,958	-103,958	0	0
Other intangible assets		9,755	-9,755		
Financial assets	Note 2	6,092,562	-2,626,894	3,465,668	2,030,516
Equity investments		6,089,709	-2,626,894	3,462,815	2,028,428
Other long-term investments		2,853	0	2,853	2,087
Total fixed assets		6,206,480	-2,740,812	3,465,668	2,030,516
Inventories and work in progress		0		0	153
Advances and down payments		0		0	153
Receivables	Note 3	2,934,796	-7	2,934,789	2,511,056
Customers and related accounts		24,877		24,877	82,763
Other receivables		2,881,226		2,881,219	2,407,107
Prepaid expenses		28,693		28,693	21,186
Marketable securities	Note 4	109,663	-714	108,949	522,119
Treasury shares		855	-714	141	9
Other securities		2,176		2,176	0
Cash		106,632	0	106,632	522,099
Total current assets		3,044,459	-721	3,043,738	3,033,164
Premiums on repayment of loans	Note 5	373,292		373,292	444,699
Translation differences and valuation differences – Assets	Note 5	0		0	3
TOTAL ASSETS		9,624,231	-2,741,533	6,882,698	5,508,545

(in € thousand)	Notes	December 31, 2025	December 31, 2024
Liabilities			
Common stock (of which paid in 19,413)		19,413	17,904
Additional paid-in capital		4,776,598	4,776,598
Reserves			
Legal reserve		11,076	11,076
Other reserves		3,476,078	3,476,078
Retained earnings		-9,214,232	0
Net income previous period not yet allocated			-5,032,628
Net income of the period		1,679,867	-4,181,605
Total shareholders' equity	Note 6	748,800	-932,577
Provisions for risks		0	452,347
Total provisions	Note 7	0	452,347
Other bonds	Note 8	2,227,702	2,227,702
Loans and debts with credit institutions	Note 8	1,308,635	1,272,268
Loans and other financial liabilities	Note 8	65,182	59,184
Advances and deposits received on orders in progress	Note 9	2,163	36,766
Suppliers and related accounts	Note 9	83,329	115,874
Tax and social security liabilities	Note 9	9,278	14,522
Other liabilities	Note 9	2,437,609	2,262,190
Deferred income	Note 9	0	0
Total liabilities		6,133,898	5,988,506
Translation differences and valuation differences – Liabilities	Note 10	0	269
TOTAL GENERAL LIABILITIES		6,882,698	5,508,545

6.2.4 Income statement

(in € thousand)	Notes	December 31, 2025	December 31, 2024
Revenue		54,114	69,473
Net revenue	Note 11	54,114	69,473
Reversal of depreciation, amortization, impairment, and provisions		24,700	
Other income		108,272	0
Total operating income		187,086	69,473
Operating expenses			
Other purchases and external expenses		-84,544	-75,555
Taxes, duties, and similar payments		-749	-806
Salaries		-2,282	-281
Social security contributions		-362	20
Other expenses	Note 12	-16,938	-49,105
Total operating expenses		-104,875	-125,727
Operating income		82,211	-56,254
Financial income			
From equity investments		500,000	114,642
Other securities and receivables from fixed assets		3,577	0
Other interests and similar income		39,812	44,758
Reversals of impairment losses and provisions		1,448,988	18,634
Positive exchange differences		4,500	20,336
Proceeds from disposal of financial assets		28	
Net proceeds from disposals of marketable securities and cash instruments		302	1,135
Other financial income		30	13,015
Total financial income		1,997,237	212,520
Financial expenses		-	-
Depreciation, amortization, impairment, and provisions		-82,459	-1,736,867
Interest and similar expenses		-287,080	-256,343
Negative exchange differences		-4,669	-19,680
Carrying amount of financial assets sold		-33,667	
Net expenses on disposals of marketable securities and cash instruments		-406	-2,686
Other financial expenses		-16	-91,460
Total financial expenses		-408,297	-2,107,036
Financial result	Note 13	1,588,940	-1,894,516
Current income before taxes		1,671,151	-1,950,769
Extraordinary income			3,608,756
Exceptional expenses			-5,854,672
Exceptional income	Note 14	-0	-2,245,916
Income tax	Note 15	8,716	15,081
Total income			
Total expenses			
PROFIT OR LOSS		1,679,867	-4,181,605

6.2.5 Notes to the financial statements of Atos SE

Atos SE Activity

Atos SE's main activities are:

- management of the Atos brands;
- holding the Group's shareholdings;
- centralization of financing activities.

Revenue consists mainly of brand royalties received from Group subsidiaries and the re-invoicing of parent company guarantees.

Atos SE is the holding company of the Atos Group, of which it is the parent company, and as such prepares consolidated financial statements.

Highlights

On January 31, 2025, the Board of Directors of Atos SE met in a Combined General Meeting to, among other things:

- approve the Company's 2023 financial statements,
- the appointment of Forvis Mazars as Statutory Auditor, replacing Deloitte upon expiry of its mandate.

At the same time, the Board of Directors took note of the resignation of Jean Pierre Mustier from his positions as Chief Executive Officer and Director of the Company and appointed Philippe Salle as Chairman and Chief Executive Officer with effect from February 1, 2025.

The Board of Directors also amended its internal rules, in particular to strengthen the duties and resources of the Lead Independent Director, whose appointment is now mandatory in the event of the dual role of Chairman and Chief Executive Officer. The matters reserved for the Board of Directors were also expanded.

On April 24, 2025, the Company announced the completion of the reverse stock split of its share capital, as decided by the Board of Directors on March 6, 2025, following the delegation of powers by the Combined Shareholders' Meeting of January 31, 2025 (29th resolution).

The share consolidation is a purely technical exchange transaction with no direct impact on the total value of the Company's shares held by each shareholder.

At its Capital Markets Day held on May 14, 2025, Atos Group announced its new strategic and transformation plan, "Genesis" to capitalize on its strengths and return to profitable and sustainable growth.

On December 17, 2025, Fitch Ratings revised the outlook on Atos SE's Issuer Default Rating (IDR) from Stable to Positive and affirmed the rating at "B-".

On December 23, 2025, Atos SE received €500 million in dividends from its subsidiaries, contributing significantly to the improvement of its financial results for the year.

Furthermore, as of December 31, 2025, the Company reversed impairment losses on equity securities for a net amount of €1,032 million.

These two transactions combined restored positive equity, which stood at €749 million as of December 31, 2025.

Capital increases carried out in 2025 in connection with the exercise of stock warrants

As part of the implementation of the Accelerated Safeguard Plan approved by the General Meeting of affected parties on September 27, 2024, Atos SE issued and allocated free share subscription warrants (BSAs) to certain creditors, in accordance with the delegations granted to the Board of Directors and then sub-delegated to the Chairman and Chief Executive Officer. The capital increases carried out during the financial year correspond exclusively to the progressive exercise of these BSAs.

During the 2025 financial year, four successive transactions were recorded by the Chairman and Chief Executive Officer, each giving rise to the issuance of new shares, the recording of their full payment in cash, and the corresponding update of Article 6 of the Articles of Association.

1. Decision of March 6, 2025

The Chairman and Chief Executive Officer recorded the exercise of 11,193,973,025 stock warrants, entitling the holders to subscribe for an equivalent number of new shares with a par value of €0.0001.

The transaction resulted in a capital increase of €1,119,397.30, bringing the share capital from €17,903,597.96 to €19,022,995.26.

2. Decision of March 24, 2025

A new tranche of BSA warrants was recorded for a total of 128,775,851 BSA warrants, resulting in the issuance of the same number of new shares with a par value of €0.0001.

This transaction increased the share capital by €12,877.59, bringing it from €19,022,995.26 to €19,035,872.85.

3. Decision of June 30, 2025

The Chairman and Chief Executive Officer noted the exercise of 3,426,420,000 share warrants, entitling the holders to subscribe for 342,642 new shares with a par value of €1.

The corresponding capital increase amounted to €342,642, bringing the share capital from €19,035,872 to €19,378,514.

4. Decision of November 4, 2025

The Chief Executive Officer noted the exercise of 339,870,000 stock warrants, entitling the holders to subscribe for 33,987 new shares, also with a par value of €1.

The transaction resulted in a capital increase of €33,987, bringing the share capital from €19,378,514 to €19,412,501. The new shares were fully paid up in cash.

These capital increases are part of the gradual implementation of the Accelerated Safeguard Plan and have enabled the ongoing conversion of the BSA warrants allocated to the creditors concerned. At the end of all the financial years recorded in 2025, the share capital of Atos SE amounts to €19,412,501, fully paid up.

Rules and accounting methods

The annual financial statements for the year ended December 31, 2025, have been prepared in accordance with French Accounting Standards Authority Regulation No. 2014-03 of June 5, 2014, amended by Regulation No. 2022-06 of November 4, 2022, applicable to financial years beginning on or after January 1, 2025.

The first application of ANC Regulation No. 2022-06 constitutes a prospective change in accounting policy applicable from January 1, 2025.

The main new provisions of the regulation are as follows:

- the modification of the definition of extraordinary income;
- the elimination of expense transfers;
- new balance sheet and income statement templates;
- new mandatory tables in the accounting notes.

First prospective application of ANC Regulation 2022-06: impacts on the main items of the 2025 balance sheet and income statement

The application of the new regulation does not require restatement of the 2024 accounts but has the following main impacts on the Company's accounts closed on December 31, 2025.

On the balance sheet accounts:

- the line "Prepaid expenses" is presented among the items constituting the "Receivables" section.

In the income statement:

- €28K in disposal proceeds and €33,667K in net book value of financial assets disposed of recognized in financial income for 2025, which would have been presented as extraordinary income under the previous regulations;
- €108,673K in other income related to the settlement of the financial agreement with Mitel for the sale of Unify (see Note 11) and the adjustment of brand rebilling to Worldgrid, which left the Atos Group on November 30, 2024, recognized in 2025 operating income, which would have been presented as extraordinary income under the previous regulations;
- €57,374K in consulting fees related to the refinancing and restructuring of the Group, recognized in operating income, which would have been presented as extraordinary income under the previous presentation.

Intangible assets

Intangible assets mainly consist of software and merger costs.

The balance sheet and income statement for the 2024 financial year, as approved and published, are presented below in Note 22

Reclassifications have been made to the financial statements in order to bring the presentation of the comparative 2024 balance sheet and income statement in the 2025 financial statements into line with the new financial statement formats:

- in the balance sheet, in the 2024 comparative column:
- the line "Prepaid expenses" is presented among the items constituting the "Receivables" section;
- in the income statement, in the 2024 comparative column:
- the financial result, which was presented as a balance in 2024, has been broken down by type of income and expense:
 - proceeds from disposals and net book values on financial assets have been reclassified in financial income;
 - extraordinary income, which was presented as a balance in 2024, has been broken down into income and expenses.

The 2025 accounts have been prepared in accordance with the following fundamental principles:

- prudence;
- going concern;
- consistency of accounting methods from one financial year to the next;
- independence of financial years.

The basic method used to value items recorded in the accounts is the historical cost method. The annual accounts are prepared and presented in € thousand.

Tangible fixed assets

There are no property, plant, and equipment as of December 31, 2025.

Financial assets

Financial assets consist of equity investments and other financial assets (loans and deposits).

The investments recorded on the balance sheet are recognized at their acquisition cost, including any related transaction costs.

At each year-end closing, the investments are measured at their net asset value. An impairment loss is recorded when the acquisition cost exceeds the net asset value.

The net asset values are determined by taking into account the higher of fair value less costs of disposal and value in use.

Receivables

Receivables are valued at their nominal value. They are assessed individually and, where applicable, are subject to impairment.

Receivables and related accounts denominated in foreign currencies are recorded in the balance sheet at their equivalent value at the end of the financial year. The difference resulting from their discounting at this latter rate is recorded in the balance sheet as a "translation adjustment."

Cash and marketable securities

The Company holds treasury shares under the liquidity contract or acquired under free share allocation plans or stock options. Treasury shares are recorded at their inventory value.

For shares acquired under the liquidity contract, an impairment loss is recognized when the inventory value exceeds the weighted average market price for the month of December.

Provisions

Provisions are measured at the amount corresponding to the best estimate of the resources required to settle the corresponding obligation.

When an equity security is fully impaired and its inventory value exceeds its value in use, a provision for risk may be recognized in addition to the impairment of current assets related to the subsidiary.

Bonds

Bonds are recorded at their redemption value on the date the funds are received, which is the operative event.

Issue premiums are recorded as assets and amortized over the term of the loan.

Non-recurring items

Starting in fiscal year 2025, the Company will apply **ANC Regulation No. 2022-06**, applicable to fiscal years beginning on or after January 1, 2025.

As such, extraordinary income includes only:

- income and expenses directly related to a major and unusual event in relation to the Company's business;

- entries made purely for tax purposes (including exceptional depreciation);
- changes in accounting methods recognized in income;
- corrections of errors.

Rounding

Certain figures (including figures expressed in thousands or millions) and percentages presented in this Reference Document have been rounded. Where applicable, the

totals presented in this Reference Document may differ slightly from those that would have been obtained by adding the exact (unrounded) values of these figures.

Note 1 Intangible assets

Table showing changes in intangible assets

(in € thousand)	December 31, 2024	Acquisitions/ Allowances	Disposals/ Reversals	December 31, 2025
Gross intangible assets	113,918			113,918
Amortization of intangible assets	-9,960			-9,960
Impairment of intangible assets	-103,958			-103,958
TOTAL DEPRECIATION AND IMPAIRMENT	-113,918			-113,918
Net value of intangible assets	0			0

Intangible assets mainly comprise:

- a merger loss resulting from the contribution of Atos Investissement 6 to Atos SE in 2004, which has been fully depreciated since 2016. This technical loss has been allocated to the various assets contributed to enable its value to be monitored over time and is broken down by country as follows:
 - France: €40.8 million,
 - Spain: €63.1 million,

- several other merger losses recognized prior to 2004 for a gross value of €9.9 million, depreciated on a straight-line basis.

Note 2 Financial assets

Change in gross financial assets

(in € thousand)	December 31, 2024	Acquisitions	Disposals	Reclassification	December 31, 2025
Investments in consolidated companies	5,687,410	402,300	-1	-	6,089,709
Total equity securities	5,687,410	402,300	-1	-	6,089,709
Loans granted to Group entities and related accrued interets	-	-	-	-	-
Other financial assets	2,087	766	0	-	2,853
Total other financial assets	2,087	766	0	-	2,853
TOTAL	5,689,497	403,066	-1	-	6,092,562

During 2025, the Company carried out capital increases for Atos Information Tech GmbH and Imakumo GmbH for €400 million and €2.3 million, respectively.

Other financial assets mainly represent guarantee deposits paid into Barclays, Natexis, and BNP accounts for Atos Egypt, in addition to the €1,000 provision paid under the Trust-Security Agreement.

Trust-Security Agreement

The trust-security agreement entered into on December 18, 2024 between Atos SE (Grantor and Beneficiary), Pristine SAS (Trustee) and GLAS SAS (Security Agent and Secondary Beneficiary) is intended to establish a first-ranking security interest in a portfolio of strategic trademarks of the Atos Group in order to guarantee the full payment of Atos' financial obligations to its creditors in connection with its refinancing and new debt issues.

The trust assets placed in trust consist mainly of:

- French, European, and international trademarks (ATOS trademarks and derivatives);
- any new or modified trademarks registered during the term of the agreement (subsequent registrations);
- the fruits, products, and accessories of the brands;
- as well as a cash provision.

Legal ownership of the trademarks is transferred to the Trustee and isolated in a separate trust estate, distinct from the Trustee's own estate and that of Atos.

The security trust guarantees a very wide range of secured obligations, including in particular:

- New Money loans (revolving and term);
- reinstated loans (elevated and non-elevated);

- several secured bond issues;
- bank guarantees;
- and hedging agreements, for very significant cumulative amounts (several billion euros).

The trust is established for a maximum term of 99 years, with early termination possible in particular:

- upon full repayment of the secured bonds;
- upon completion of a full realization;
- or by decision of the creditors;

In the absence of realization, the trademarks are returned to Atos.

Acquisition/reduction of equity interests and other movements

- In June and July 2025, Atos SE increased the capital of Atos Information Technology GmbH (which it owns 100%) through cash contributions totaling €400 million.
- In July 2025, Atos SE increased the capital of Imakumo GmbH by €2.3 million through a cash contribution.
- On December 30, 2025, Atos SE sold its entire subsidiary Atos Holding France 1 to Atos International BV (which it indirectly owns) for €28,300.

Change in financial fixed assets – impairment

(in € thousand)	December 31, 2024	Provisions	Reversals	December 31, 2025
Investments in consolidated companies	-3,658,982	-11,051	1,043,139	-2,626.894
Non-Group equity investments	-	-	-	-
Other long-term investments	-	-	-	-
TOTAL	-3,658,982	-11,051	1,043,139	-2,626,894

The reversals recognized during the period mainly relate to:

- Atos Holding Netherlands 4 (Dutchco 1) for €1,012 million;
- Atos Information Technology GmbH for €31 million.

The improvement in the Group's situation over the period resulted in a significant increase in the share price and in the net asset value of the investments, thereby leading to reversals of impairment losses.

At December 31, 2025, the net asset values were determined by taking into account the higher of fair value less costs of disposal and value in use. A value-in-use calculation was therefore performed using the discounted cash flow ("DCF") method, based on the management business plan presented to and approved by the Board of Directors on December 17, 2025, and on discount rates specific to each CGU.

The assumptions used for the DCF were as follows:

- the terminal value was calculated using a perpetual growth rate estimated at 2% for Atos and 2% for Eviden;
- the discount rates were determined for each CGU based on the Group's weighted average cost of capital, then adjusted to take into account specific tax rates and risks for each geographical area; in addition, specific risk premiums were included to reflect the remaining uncertainties regarding the Group's situation, as perceived by the market and by financial analysts.

The provision for the period corresponds to :

- Bull SA for €8.2 million;
- Imakumo GmbH for €2.3 million;
- Imakumo Sarl for €0.5 million.

● ● **Net value of the financial fixed assets**

(in € thousand)	Gross value	Impairment	Net value
Investments in consolidated companies	6,089,709	-2,626,894	3,462,815
Non-Group equity investments	-	-	-
Other long-term investments	-	-	-
Investments	6,089,709	-2,626,894	3,462,815
Loans and accrued interests	-	-	-
Others	2,853	-	2,853
Other financial assets	-	-	-
TOTAL	6,092,562	-2,626,894	3,465,668

● ● **Main subsidiaries and investments**

		Book value of securities held as of December 31, 2025				
Companies (in € thousand)	Share of capital held (%)	Gross	Net	Loans and advances granted by the Company and not yet repaid	Amounts of guarantees and sureties given by the Company	Dividends received by the Company during the financial year
A) Subsidiaries (more than 50% of capital held by the Company)						
French companies						
Bull SA	99.99	1,340,194	261,542			
Atos Investissement 20	100	37	0			
Atos Holding FR2	100	1	0			
Atos Holding FR3	100	1	0			
Total French companies		1,340,234	261,542			
Foreign companies						
Atos Information Technology GmbH	100	1,976,032	431,434		176,923	
ImaKumo Sarl	100	1,100	244			
ImaKumo GmbH	100	2,300	0			
Eviden Germany OB37	100	1	0			
Eviden Germany GmbH OB38	100	1	0			
Eviden International GmbH OB76	100	7	0		229,000	
Eviden Germany GmbH OB41	100	7	0			
Atos Holding Netherlands 4 (DutchCo 1)	100	2,769,276	2,769,276			
Total Foreign Companies		4,748,724	3,200,863		405,923	
B) Investments (10% to 50% of capital held by the Company)						
Group Technic Informatic, Spain		33	751	409		
TOTAL INVESTMENTS			6,089,709	3,462,814		405,923

Note 3 Receivables

(in € thousand)	Gross value as of December 31, 2025	Impairment	Net value as of December 31, 2025	Net value as of December 31, 2024
Trade receivables and doubtful accounts	23,073	-	23,073	34,235
Invoices to be issued	1,804	-	1,804	48,528
Customers and related accounts	24,877		24,877	82,763
State and income tax	6,090	-	6,090	6,745
VAT receivable	13,467	-	13,467	25,829
Intercompany current accounts	2,861,269	-7	2,861,262	2,348,660
Other receivables	400	-	400	25,873
Other receivables	2,881,226	-7	2,881,219	2,407,107
Prepaid expenses	28,693		28,693	21,186
TOTAL	2,934,796	-7	2,934,789	2,511,056

Trade receivables and doubtful accounts mainly comprise intra-Group receivables.

Invoices to be issued mainly comprise intra-Group re-invoicing of brand royalties and parental guarantees amounting to €1.6 million and €0.2 million, respectively.

Intercompany current accounts mainly consist of receivables from subsidiaries as part of cash pooling.

Other receivables mainly relate to accounts payable to suppliers.

Prepaid expenses mainly relate to the payment of marketing rights for UEFA events in the amount of €17 million and €11 million in consulting fees.

Maturity of trade accounts receivable and other debtors

(in € thousand)	Gross value at December 31, 2025	Less than 1 year	Over 1 year
Trade receivables and doubtful accounts	23,073	23,073	-
Invoices to be issued	1,804	1,804	-
State and income tax	6,090	6,090	-
VAT receivable	13,467	13,467	-
Intercompany current accounts	2,861,269	2,861,269	-
Other receivables	400	400	-
Prepaid expenses	28,693	28,693	-
TOTAL	2,934,796	2,934,796	-

Accrued income

(in € thousand)	December 31, 2025	December 31, 2024
Amount of income to be received included in receivables		
Other receivables	0	368
TOTAL	0	368

Note 4 Cash and marketable securities

(in € thousand)	Gross value as of December 31, 2025	Depreciation	Net value as of December 31, 2025	Net value as of December 31, 2024
Treasury stocks – owned shares	855	-714	141	9
Bonds	2,176		2,176	0
Cash at bank	106,632	-	106,632	522,110
TOTAL	109,663	-714	108,949	522,119

Movement in treasury shares

As of December 31, 2025, the Company held 7 shares in Atos SE, representing 0.00004% of the share capital, with a portfolio value of €355.11 based on the market price (closing price) of Atos shares on December 31, 2025, and a gross book value of €854,541.33. These shares were acquired as part of a share buyback program and are allocated to employees or corporate officers of the Company or its Group and correspond to the coverage of commitments relating to performance share plans or share purchase plans.

As part of the finalization of the reverse stock split announced on April 24, 2025, 70,000 treasury shares were consolidated into 7 shares and 7,312 were lost.

However, this exchange had no impact on the total value of the shares held.

Movement in bonds

On November 10, 2025, the Company repurchased 3,500,000 bonds from the 2L bond issue maturing in December 2032 for a value of €2,176,000.

Term account

Depending on market conditions and short-term cash flow forecasts, Atos SE may at any time invest in money market funds or interest-bearing bank accounts.

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Note 5 Bond redemption premiums and translation differences – assets

(in € thousand)	December 31, 2025	December 31, 2024
Bond redemption premiums	373,292	444,699
Translation differences	-	3
TOTAL	373,292	444,702

The bond redemption premiums of €373.3 million relate to bonds issued in December 2024 for:

- €188.0 million on the €840 million bond issue;
- €140.4 million on the €802 million bond issue;

- €44.9 million on the €137 million loan.

The amounts are shown net of straight-line amortization of premiums.

Note 6 Shareholders' equity

Common stock

(in € thousand)

	December 31, 2025	December 31, 2024
Number of shares	19,412,501	179,035,979,643
Par value (in €)	1.0	0.0001
COMMON STOCK	19,413	17,903

Capital ownership structure over three years

	As of December 31, 2025		As of December 31, 2024		As of December 31, 2023	
	Shares	%	Shares	%	Shares	%
Melqart Asset Management (UK) Limited	1,741,539 ¹	8.97			-	-
D.E. Shaw & Co	1,532,478 ²	7.89	14,527,540.998 ³	8.11		
Tresidor Investment Management	1,117,841 ⁴	5.76	11,178,413,757 ⁵	6.24	-	-
ING Bank N.V.	. ⁶		9,567,259,657 ⁷	5.34		
Onepoint			. ⁸		12,414,101 ⁹	11.14
Bank of America			. ¹⁰		5,904,331 ¹¹	5.30
Employees	18,865	0.10	134,610,909	0.08	3,246,526	2.91%
Board of Directors	309,063	1.59	2,432,881,880	1.36	9,625	0.01%
<i>Of which the Chairman and Chief Executive Officer</i>	303,743	1.56	2,432,437,432 ¹²	1.36	-	-
Treasury shares	7	0.00004%	2,877,312	0.0016	77,312	0.07
Others	14,692,708	75.69	141,192,395,130	78.86	89,787,412	80.57
TOTAL	19,412,501	100	179,035,979.643	100	111,439,307	100

1. In a statutory threshold crossing notification dated December 15, 2025, Melqart Asset Management (UK) Limited declared that on December 12, 2025, it had exceeded the thresholds of 9% of the Company's share capital and voting rights and held 1,741,539 shares on that date.
2. In a statutory threshold crossing declaration dated July 31, 2025, D.E. Shaw & Co declared that on July 24, 2025, it had fallen below the thresholds of 8% of the Company's share capital and voting rights and that it held 1,532,478 shares on that date.
3. In a statutory threshold crossing declaration dated December 24, 2024, D.E. Shaw & Co declared that on December 18, 2024, it had fallen below the thresholds of 9% of the Company's share capital and voting rights and that it held 14,527,540,998 shares on that date.
4. Based on (i) the number of shares that Tresidor Investment Management declared it held in its statutory threshold crossing declaration dated December 24, 2024, and (ii) the application of the exchange ratio of 10,000 old shares for 1 new share in connection with the Company's share consolidation that became effective on April 24, 2025.
5. In a statutory threshold crossing declaration dated December 24, 2024, Tresidor Investment Management declared that on December 18, 2024, it had exceeded the thresholds of 6% of the Company's capital and voting rights and held 11,178,413,757 shares on that date.
6. Following the statutory threshold crossing declaration dated June 30, 2025 (No. 225C1122) in which ING Bank N.V. declared that on June 25, 2025, it had crossed below the thresholds of 5% of the capital and voting rights and that it held 940,022 shares in the Company on that date, its potential stake is included in "Others."
7. Based on the statutory threshold crossing declaration dated December 19, 2024 (No. 224C2813).
8. Following the statutory threshold crossing declaration dated July 11, 2024, in which Onepoint declared that on July 5, 2024, it had fallen below the thresholds of 3% and 2% of the Company's share capital and voting rights and that it held 2,158,159 shares on that date, its potential stake is included in "Others."
9. Based on the legal threshold crossing declaration dated December 13, 2023 (No. 223C2047).
10. Following the legal threshold crossing declaration dated December 13, 2024 (No. 224C2670) in which Bank of America declared that on December 10, 2024, it had crossed below the thresholds of 5% of the share capital and voting rights and that it held 24,752,285 shares in the Company on that date, its potential stake is included in "Others."
11. Based on the legal threshold crossing declaration dated September 14, 2023 (No. 223C1428).
12. In accordance with his subscription commitment, Philippe Salle participated in the capital increase with maintenance of Atos SE's preferential subscription rights as part of the Company's financial restructuring, for a total amount of €9 million, representing the subscription of 2,432,432,432 shares (representing 243,243 shares after the reverse stock split on April 24, 2025).

Shareholder's agreements

No shareholder agreement has been notified to the Company for filing with the stock exchange authorities and, to the Company's knowledge, there are no concerted actions or similar agreements.

The Company is not aware of any agreements between shareholders that could result in restrictions on the transfer of shares and the exercise of voting rights in the Company.

To the Company's knowledge, there are no agreements that could have a significant impact in the event of a public offering on the Company's share capital.

Share buy-back legal Framework

Resolution 15th passed by the Annual General Meeting of June 13, 2025 renewed the Board of Directors' authorization to purchase Company shares as part of a share buyback program. This authorization is valid for 18 months from the date of the General Meeting.

These purchases may be made in order to:

- to ensure liquidity and stimulate trading in the Company's shares through an investment services provider acting independently under a liquidity contract that complies with the Code of Ethics recognized by the AMF;
- to allocate or transfer them to corporate officers or employees of the Company and/or companies that are or will be affiliated with it under the conditions and in accordance with the terms and conditions provided for or permitted by applicable laws and regulations, in particular in the context of (i) participation in the fruits of the Company's expansion, (ii) the stock option plan provided for in Articles L. 22-10-56 et seq. and L. 225-177 et seq. of the French Commercial Code, (iii) the free allocation of shares, in particular within the framework provided for in Articles L. 22-10-59, L. 22-10-60 and L. 225-197-1 et seq. of the French Commercial Code, and (iv) share ownership plans under French or foreign law, in particular as part of a company savings plan, as well as to carry out any hedging transactions relating to these transactions, under the conditions provided for by the market authorities and at such times as the Board of Directors or the person acting on behalf of the Board of Directors may deem appropriate;
- to deliver them upon the exercise of rights attached to securities giving the right, immediately or in the future, through redemption, conversion, exchange, presentation of a warrant or in any other manner to the allocation of shares in the Company, and to carry out any hedging transactions in connection with the issue of such securities, under the conditions provided for by the market authorities and at the times deemed appropriate by the Board of Directors or the person acting on behalf of the Board of Directors;
- to hold them and subsequently deliver them, as payment, exchange or otherwise, in connection with any external growth transactions;
- to cancel them in whole or in part by way of a reduction in share capital authorized by the General Meeting pursuant to resolution 16th voted by the General Meeting of June 13, 2025; or
- to implement any market practice that may be approved by the AMF and, more generally, with a view to carrying out any other transaction in accordance with the regulations in force.

This authorization may be used at any time, except during periods of public offerings involving the Company's securities.

This authorization will also allow the Company to trade in its own shares for any other purpose that complies with the regulations in force or that may benefit from a presumption of legitimacy under the applicable legal and regulatory provisions or that may be recognized as a market practice by the AMF. In such a case, the Company would inform its shareholders by means of a press release.

Share purchases may involve a maximum number of shares representing 10% of the shares comprising the Company's share capital at any given time, this percentage applying to a capital adjusted in line with transactions affecting it after this General Meeting, it being specified that in the specific case of shares repurchased under a liquidity contract, the number of shares taken into account for the calculation of the 10% limit corresponds to the number of shares purchased, less the number of shares resold during the term of the authorization. It is also specified that the number of shares acquired for the purpose of holding them and subsequently delivering them in payment or exchange as part of a merger, demerger, or contribution may not exceed 5% of the Company's share capital on that same date and that the Company may not directly or indirectly hold more than 10% of its share capital.

Acquisitions, disposals, transfers, or exchanges of shares may be carried out by any means, in accordance with the regulations in force, on one or more occasions, on a regulated market, on a multilateral trading facility, through a systematic internalizer, or over the counter, in particular through a public offering or block trades (which may cover the entire program), and, where applicable, through the use of derivative financial instruments (traded on a regulated market, on a multilateral trading facility, through a systematic internalizer or over the counter), or warrants or securities giving entitlement to shares in the Company, or through the implementation of optional strategies such as the purchase and sale of call or put options, or by issuing securities entitling the holder to shares in the Company held by the latter through conversion, exchange, redemption, exercise of a warrant or any other means, at times determined by the Board of Directors or the person acting on behalf of the Board of Directors, under the conditions provided for by law, all in accordance with the applicable legal and regulatory provisions.

The maximum purchase price shall not exceed €100 (excluding fees) per share.

However, the Board of Directors may adjust the aforementioned purchase price in the event of the incorporation of premiums, reserves, or profits, resulting in either an increase in the par value of the shares, or the creation and free allocation of shares, as well as in the event of a split in the par value of the share or a reverse stock split, or any other transaction involving equity, in order to take into account the impact of these transactions on the value of the share.

The maximum amount of funds allocated to the buyback program is therefore €190,358,720, as calculated on the basis of the share capital on the date of the General Meeting.

Free float

As of December 31, 2025	Shares	% of capital	% of voting rights exercisable*
Employees	18,865	0.10%	0.10%
Board of Directors	309,063	1.59%	1.59%
<i>Of which the Chairman and Chief Executive Officer</i>	<i>303,743</i>	<i>1.56%</i>	<i>1.56%</i>
Treasury stocks	7	0.00%	0.00%
Free float	19,084,566	98.31%	98.31%
Total	19,412,501	100.00%	100.00%

*Voting rights percentages are calculated based on the number of voting rights exercisable at the General Meeting, i.e., the number of theoretical voting rights minus shares with voting rights restricted, such as treasury shares.

It should be noted that (i) the 1,741,539 Atos shares held by Melqart Asset Management (UK) Limited, representing 8.97% of the Company's share capital, (ii) the 1,532,478 Atos shares held by D.E. Shaw & Co, representing 7.89% of the Company's share capital, and (iii) the 1,117,841 Atos shares held by Tresidor Investment Management, representing

5.76% of the Company's share capital, have been included in the free float as these holdings have been analyzed as non-stable by Atos.

Holdings held by employees and members of the Board of Directors, as well as treasury shares, are excluded from the free float.

Change in shareholders' equity

(in € thousand)	Value as of December 31, 2024	Allocation of net income	Capital reduction	Capital increase	2025 profit	Other	Value as of December 31, 2025
Common stock	17,904			1,509			19,413
Additional paid-in capital	4,776,598						4,776,598
Legal reserve	11,076						11,076
Other reserves	3,476,078						3,476,078
Retained earnings		-9,214,232					-9,214,232
Net income for the period	-4,181,605	4,181,605			1,679,867		1,679,867
Previous period net income not yet allocated	-5,032,627	5,032,627					0
TOTAL SHAREHOLDERS' EQUITY	-932,577	0	0	1,509	1,679,867	0	748,800

As of December 31, 2025, the Company's share capital amounted to €19,412,501, divided into 19,412,501 fully paid-up shares with a par value of €1 each.

Compared to December 31, 2024, the Company's share capital was:

- increased by 11,193,973,025 new shares (pre-share consolidation) on March 6, 2025, to reflect the exercise of share subscription warrants;

- increased by 128,775,851 new shares (pre-share consolidation) on March 24, 2025, to reflect the exercise of share subscription warrants (BSA);

- increased by 342,642 new shares on June 30, 2025, to record the exercise of share subscription warrants;

- increased by 33,987 new shares on November 4, 2025, to record the exercise of share subscription warrants.

Potential common stock

Share subscription warrants

As part of its financial restructuring, on December 18, 2024, Atos issued 22,398,648,580 share subscription warrants (the "BSAs").

The BSA are exercisable for a period of 36 months, giving the right to subscribe to one new ordinary share per BSA, allocated free of charge to certain Participating Creditors (as defined and in accordance with the accelerated safeguard plan), in return for subscription and guarantee commitments in respect of new senior financing taken

out prior to the judgment opening the accelerated safeguard procedure for Atos.

As of December 31, 2025, 15,089,038,876 BSA warrants had been exercised (representing 67.37% of the total BSA warrants issued). At the same date, 7,309,609,704 BSA warrants (representing 32.63% of the total BSA warrants issued) had not yet been exercised, in particular due to the beneficiaries' unwillingness to sell their underlying positions and/or due to considerations specific to the management and structure of certain beneficiary funds. The potential dilution therefore amounts to 3.77% of the capital and voting rights.

Bonus performance share plans

The Company's share capital, consisting of 19,412,501 shares issued as of December 31, 2025, could be increased by up to 13.36% through the creation of 2,593,635 new shares resulting from (i) the acquisition of performance shares or bonus shares and (ii) the exercise of share warrants, as follows:

(in shares)	December 31, 2025	December 31, 2024	December 31, 2024 ¹ (restated for comparison purposes)	Change	% dilution
Number of shares issued	19,412,501	179,035,979,643	17,903,598	+1,508,904	N/A
Issued from stock options ²	0	0	0	0	0.00
Issued from performance shares/bonus shares	1,862,675	1,508,840	150	+1,862,525	9.60
Issued from stock warrants	730,960	22,398,648,580	2,239,864	-1,508,904	3.77
Potential dilution	2,593,635	22,400,157,420	2,240,014	+353,621	13.36
TOTAL POTENTIAL CAPITAL	22,006,136	201,436,137,063	20,143,611	+1,862,525	N/A

1. Taking into account the application of the conversion ratio of the share consolidation carried out subsequently, on April 24, 2025.
2. On July 25, 2022, the Board of Directors noted the cancellation of all outstanding stock options.

As of December 31, 2025 (and since July 26, 2022), there are no longer any outstanding stock options.

Note 7 Provisions

(in € thousand)	December 31, 2024	Allocations	Reversals used	Unused reversals	December 31, 2025
Subsidiaries risks	405,620	-	-	405,620	0
Contingencies	46,727	-	-	46,727	0
Total	452,347	0	-	452,347	0
Of which:					
• Operations	0	-	-	0	0
• Financial	405,623	-	-	405,623	0
• Exceptional	46,724	-	-	46,724	0

Provisions for risks relating to subsidiaries reversed in 2025 concerned Atos Information Technology GmbH for €404.6 million and Imakumo Sarl for €1.0 million.

The reversal of provisions for risks relates to the agreement linked to the claim following the sale of Unify:

In 2024, discussions and claims took place between Atos and Mitel regarding the sale of Unify (as part of the post-closing of the M&A file);

The issues discussed and disputed related, in particular, to price adjustments, deferred payments and certain representations and warranties relating to the accounts, with Atos considering Mitel's claims to be unfounded;

On February 28, 2025, the parties signed a settlement agreement. This agreement was intended to settle all claims relating to all present and future receivables related to the acquisition agreement and discussions on price adjustments;

As Mitel has now completed its Chapter 11 proceedings in the United States, with its restructuring plan having been approved by the U.S. Bankruptcy Court in April 2025 and the Company having officially emerged from Chapter 11 in June 2025, this agreement is now fully effective, with no further approval required under these proceedings;

In addition, Mitel obtained from NICE (a major supplier to Unify) a release of Atos SE's parent guarantee in its favor (counter-guaranteed by Mitel) in accordance with a second agreement between Atos and NICE, thereby ending an ongoing warranty claim in the United Kingdom;

Based on the above, Atos SE recognized in 2025 the full reversal of provisions related to these disputes, i.e.:

- €22 million in respect of the revision of the sale price of Unify to Mitel;
- €24 million in respect of the dispute with Nice Software.

Note 8 Financial borrowings

(in € thousand)		Less than 1 year	More than 1 year and up to 5 years	Over 5 years	Gross amount as of December 31, 2025	Gross amount as of December 31, 2024
Bank overdrafts		34	-	-	34	29
Bond		-	2,039,577	188,125	2,227,702	2,227,702
Convertible bond		-	-	-	-	-
Bank loans			1,081,075	227,526	1,308,601	1,272,239
Other borrowings		11,831	1,919	36,457	50,207	50,158
Loan interest to be paid		14,918	57		14,975	9,025
Borrowings					3,601,519	3,559,153
Treasury stocks	Note 4	-	-	-	141	-
Bonds	Note 4				2,176	
Cash at bank	Note 4	106,632	-	-	106,632	522,110
CLOSING NET DEBT					3,492,570	3,037,043

As part of the Accelerated Safeguard Plan, concluded in October 2024, the Company obtained new financing from banks and bondholders, made available on the settlement date of the last of the Capital Increases Reserved for conversion into capital (i.e., December 18, 2024).

As of December 31, 2025, this financing is broken down as follows:

- a €802 million 1L bond issue (rated B+ by S&P and BB- by Fitch), maturing in December 2029 with 9% interest in cash +4% redemption premium;
- a €315 million 1L term loan maturing in December 2029 with 9% interest +4% PIK interest;
- a €440 million revolving credit facility, of which €190 million is intended to meet bank guarantee requirements;

- bank guarantee lines of up to €60 million.

In addition, part of the existing financial debt was reclassified as new secured debt maturing in five years or more, in the following debt instruments:

- €1,607 million in 1.5L debt (subordinated to new financing (1L) but senior to 2L debt) divided between:
 - €840 million in 1.5L bonds (rated CCC by S&P and CCC+ by Fitch), maturing in December 2030, with 5% interest in cash +4% redemption premium,
 - €767 million in 1.5L term loans, maturing in December 2030, bearing interest at the 3-month Euribor rate (minimum threshold of 0%) +2.6% cash interest +2% PIK interest;

- €365 million in 2L debt divided between:
 - €228 million in 2L term loans maturing in December 2032, bearing 1% interest in cash +4% PIK interest,
 - €137 million in 2L bonds (rated CCC by S&P and CCC by Fitch), maturing in December 2032, bearing 1% interest in cash +4% redemption premium.

Other borrowings consisting of:

- employee participation totaling €2.5 million;
- loans to subsidiaries as part of the Group's reorganization:
 - to Atos Holding Netherlands 4 B.V. for the transfer of Bull Uruguay SA shares to Atos Tech Holding for €11.2 million;
 - to Saint Louis RE for €36.5 million.

Note 9 Debts

● Maturity of trade payables and other liabilities

(in € thousand)	Gross value as of December 31, 2025	Less than 1 year	More than 1 year	Gross value as of December 31, 2024
Suppliers and related accounts	83,330	83,329	1	115,874
Salaries and other employee compensation	1,100	1,100		1,309
Social security and other employee welfare liabilities	370	370	-	534
VAT payable	503	503	-	8,061
Other taxes	7,305	7,305		4,618
Intercompany current accounts liabilities	2,435,589	2,435,589	-	2,256,140
Other debtors	4,183	4,183	-	43,262
Other liabilities	2,449,050	2,449,050	-	2,313,924
Deferred income	0	0		0
TOTAL	2,532,380	2,532,379	1	2,429,798

Payment terms

The general terms and conditions of purchase for external suppliers are sixty days from the date of issue of the invoice, unless otherwise stipulated by regulations or agreed between the parties.

For intra-group suppliers, the payment term is one month from the invoice date.

Breakdown of accounts payable at the end of the financial year:

(in € thousand)	Gross value as of December 31	Related companies	Other	Total as of December 31	Invoices due in more than one year	Invoices due within one year	Invoices not due as of December 31
2025							
Suppliers and payables	83,330	41,400	41,930	83,330	1	2,447	80,882
	100.00%	49.68%	50.32%	100.00%	0.00%	2.94%	97.06%
Suppliers	8,755	5,140	3,615	8,755	1	943	7,811
Invoices to be received	74,575	36,260	38,315	74,362	-	1,504	72,858
2024							
Suppliers and payables	115,874	62,188	53,686	115,874	152	89,967	25,755
	100.00%	53.67%	46.33%	100.00%	0.13%	77.64%	22.23%
Suppliers	27,796	8,955	18,841	27,796	-	9,647	18,149
Invoices to be received	88,078	53,233	34,845	88,078	152	80,320	7,606

● ● Accrued expenses included in trade payables and other payables

(in € thousand)	December 31, 2025	December 31, 2024
Invoices to be received	74,575	88,078
Other liabilities	1,100	1,400
Tax and employee related liabilities	1,484	1,922
TOTAL	77,159	91,400

Note 10 Translation differences and valuation differences – Liabilities

These mainly consists of income relating to financial interest.

Note 11 Operating income

11.1 Revenue split

	December 31, 2025		December 31, 2024	
	(in € thousand)	(in %)	(in € thousand)	(in %)
Trademark fees	47,148	87.13%	56,835	81.81%
Re-invoicing	634	1.17%	4,533	6.52%
Parental guarantees	6,333	11.70%	8,105	11.67%
Total revenue by nature	54,114	100.0%	69,473	100.00%
France	10,452	19.31%	14,445	20.79%
Foreign countries	43,662	80.69%	55,028	79.21%
TOTAL REVENUE BY GEOGRAPHICAL AREA	54,114	100.0%	69,473	100.00%

11.2 Other operating income

(in € thousand)	December 31, 2025	December 31, 2024
Other operating income	108,272	0
Reversal of operating provisions	24,700	0
TOTAL OTHER OPERATING INCOME	132,972	0

Under the Share and Asset Purchase Agreement (SAPA) signed in May 2023, Atos SE acted as Coordinating Entity, receiving/paying the amounts due on behalf of all its subsidiaries involved in this agreement. The expected proceeds from the sale were recognized in 2024 while Atos SE was negotiating with Mitel on the final price adjustment.

A final agreement was reached between Mitel and Atos SE on February 28, 2025.

Other operating income thus corresponds to the settlement of financial adjustments between Atos SE and its subsidiaries in accordance with a formalized memorandum of understanding.

The reversals of operating provisions mainly result from the release of Atos SE's parent company guarantee in favor of NICE (a major supplier to Unify) in accordance with a second agreement between the Company and NICE, thereby ending an ongoing warranty claim in the United Kingdom.

Note 12 Other expenses

Breakdown of other expenses

(in € thousand)	December 31, 2025	December 31, 2024
Group function expenses	-15,058	-44,443
Software and patent	-40	-3,217
Director's fees	-1,057	-1,445
Total	-16,155	-49,105

Group functions expenses mainly comprise marketing, communication and Investor Relations expenses, and Human Resources expenses recharged to Atos SE by its

subsidiary Atos International SAS and other holding companies, including fees charged by UEFA.

Note 13 Financial result

(in € thousand)	December 31, 2025	December 31, 2024
Dividends received from investments	500,000	107,802
Intercompany current account interests	41,499	44,239
Investments banking revenues	1,890	518
Other financial income on bonds	260	19,584
Reversals of provisions on investment securities	1,448,758	12,646
Reversal of provisions on current accounts	0	5,989
Proceeds from disposal of securities	302	1,135
Proceeds from disposal of financial assets	28	0
Foreign exchange gains	4,500	20,335
Total of the financial incomes	1,997,237	212,520
Interest on borrowings	-230,634	-177,135
Intercompany loans interests	-51,765	-76,989
Impairment of investment securities	-11,051	-1,316,201
Provision for depreciation of treasury stocks – owned shares	-3	-541
Carrying amount of disposal of financial assets	-33,667	0
Provision for deferred charges	-71,407	-15,520
Short-term borrowing interests	-4,681	-2,219
Foreign exchange losses	-4,669	-19,680
Other financial expenses	-419	-94,146
Provisions for risks on subsidiaries and investments	0	-404,605
Total financial expenses	-408,296	-2,107,035
TOTAL FINANCIAL INCOME	1,588,940	-1,894,515

Financial income

The Company received dividends from its subsidiary Atos Holding Netherlands B.V. in the amount of €500.0 million.

Financial expenses

Interest on conventional loans breaks down as follows:

- bond loans for €115.8 million;
- long-term loans for €103.6 million;
- Revolving Credit Facility and credit facilities for €11.1 million.

The depreciation for deferred charges relates to call premiums on bonds for €71.4 million.

The carrying amount of financial assets sold relates to:

- the price revision, following the final agreement signed with Mitel, for the sale of Unify for €27 million;
- the price revision for the sale of Wordgrid to Alten.

Provisions and reversals of provisions for equity securities are described in Notes 2 Financial Assets and 7 Provisions.

Note 14 Exceptional income

Principles applied from 2025

Starting in fiscal year 2025, the Company will apply **ANC Regulation No. 2022-06**, applicable to fiscal years beginning on or after January 1, 2025.

In accordance with this regulation, extraordinary income includes only:

- income and expenses directly related to a major and unusual event in relation to the Company's business;
- entries of a purely tax nature (including special depreciation allowances);
- changes in accounting methods recognized in profit or loss;
- corrections of errors.

(in € thousand)	December 31, 2025	December 31, 2024
Selling price from disposal of financial investments	0	3,575,717
Other extraordinary income	0	16,982
Provisions on receivable	0	16,056
Total extraordinary income	0	3,608,756
Net book value of disposal of financial assets	0	-5,544,117
Provision for liabilities and charges	0	-57,226
Other expenses	0	-253,329
Total exceptional expenses	0	-5,854,672
TOTAL EXTRAORDINARY INCOME	0	-2,245,916

The above figures for 2024 are not comparable with those for the 2025 financial year.

As a reminder, in 2024, extraordinary income mainly consisted of:

- proceeds from the sale of equity securities and income from transfer transactions through contributions;

- other extraordinary income relating to the intra-group recharging of extraordinary expenses;
- other exceptional expenses mainly related to fees and commissions paid in connection with the refinancing and restructuring of the Group;
- provisions for risks on the deferred sale price of previous asset disposals and supplier litigation.

Note 15 Tax

Tax consolidation agreement

Pursuant to Article 223-A of the French General Tax Code, Atos SE has signed a tax consolidation agreement with a number of its subsidiaries with effect from January 1, 2001.

Atos SE, as the parent company of the Group, is designated as the sole taxpayer for the corporate income tax of the Group formed by itself and the companies included in the tax consolidation: the main terms of the agreement are:

- the results of the integrated companies are determined as if they were taxed separately;
- Atos SE is the sole company liable for any additional tax it may have to pay in the event of an integrated company leaving the Group. However, in the event of a tax audit, the departing company remains liable to Atos SE for any additional corporate income tax charged to it during the period in which it was a member of the tax consolidation scheme.

Reduction and increase in Atos SE's future tax liability when taxed separately

At the end of the financial year, the amount of reductions and increases in future tax liabilities breaks down as follows:

(in € thousand)	Relief base	Increase basis
Temporarily non-deductible provisions	0	46,724
TOTAL	0	46,724

Deferred tax assets or liabilities are not included in the accounts.

● Breakdown between net income on ordinary activities and non-recurring items

(in € thousand)	Before tax	Tax calculated	Net amount
Net income on ordinary activities	1,671,151		1,671,151
Extraordinary income and employee profit sharing			0
Income tax	0	8,716	8,716
TOTAL	1,671,151	8,716	1,679,867

The result of tax consolidation is a deficit of €468 million, resulting in no current tax expense for 2025. Atos SE recognizes tax income of €8.7 million.

The tax loss carried forward by the tax consolidation group amounted to €2,002.3 million at December 31, 2025.

Note 16 Off-balance sheet commitments

● Commitments given

(in € thousand)	December 31, 2025	December 31, 2024
Parent performance guarantees	3,715,925	5,063,880
Bank guarantees ¹	154	154
TOTAL	3,716,079	5,064,034

¹Bearing by Atos SE.

Under various contracts signed by its subsidiaries, Atos SE issues performance guarantees for the benefit of their customers. The commitments arising from these guarantees amount to €3,715,925 thousand as of December 31, 2025.

In connection with the Cognizant/TriZetto dispute, on March 25, 2021, the Board of Directors of Atos SE approved indemnification agreements in favor of the insurance companies that participated in the issuance of the bond provided in connection with the appeal proceedings in the case, for a total amount of US\$570 million, approved by the U.S. District Court for the Southern District of New York.

On May 25, 2023, the U.S. Court of Appeals for the Second Circuit reversed a decision issued by the United States District Court for the Southern District of New York in the litigation between Syntel, Cognizant and its subsidiary TriZetto, which had held Syntel liable for damages for trade secret misappropriation and copyright infringement. The Court of Appeals remanded the case to the District Court for a new assessment of any damages that might still be applicable.

On March 13, 2024, the District Court vacated all compensatory damages of US\$ 285 million and granted TriZetto's request for reimbursement of attorneys' fees in the amount of US\$ 14,548,992.98.

On October 23, 2024, the United States District Court for the Southern District of New York ordered a new trial regarding the compensatory damages that might be owed by Syntel for the alleged trade secret misappropriation and copyright infringement.

On November 25, 2024, Syntel filed a petition with the Second Circuit seeking permission to appeal the District Court's order requiring a new trial.

On March 7, 2025, the Second Circuit denied Syntel's petition and, as a result, a new trial was held during the week of June 23, 2025.

On June 30, 2025, a jury of the United States District Court for the Southern District of New York awarded compensatory damages totaling US\$ 69,977,813 that Syntel must pay to TriZetto for the harm resulting from the alleged trade secret misappropriation and copyright infringement by Syntel.

The District Court is now reviewing the parties' arguments regarding compensatory damages, punitive damages (including the US\$ 285 million claimed by TriZetto, which is contested by Syntel), interest and attorneys' fees.

On August 14, 2025, the parties submitted their respective briefs in the proceedings. A decision is expected to be issued very shortly and will cover the jury verdict, punitive damages, attorneys' fees and interest. Atos may file an appeal.

As part of the rationalization of pension funds in the United Kingdom aimed at creating a more efficient structure, on July 22, 2018, the Board of Directors of Atos SE authorized the granting of a parent guarantee to Atos Pension Schemes Limited as trustee of the new Atos UK 2019 Pension Scheme created on November 1, 2019. Under this guarantee, Atos SE has undertaken to guarantee the obligations of the employer entities to the pension fund. On December 22, 2020, this guarantee was confirmed and extended to take into account the transfers of liability resulting from the merger of the Atos 2011 Pension Trust with the Atos UK 2019 Pension Scheme. The new total estimated amount of the guarantee at December 31, 2025 is £150 million (€172 million).

As part of the transaction between Atos and Mitel dated September 2023, through which Mitel acquired Unify, Atos SE granted three counter-guarantees for a net amount of €59 million as of December 31, 2024, which could be called upon in the event that Mitel fails to meet its obligations. Atos SE also remains bound by the pension funding guarantee agreement entered into with Siemens in 2016, under which Atos SE would be required to intervene, up to a maximum amount of €225 million, should Mitel, as successor guarantor, fail to meet its pension funding obligations.

Furthermore, the two guarantees provided for under the SPA signed on September 30, 2023 with the purchaser (Mitel), for the benefit of:

- DKB Service GmbH, for an amount of €5 million (this guarantee will expire on October 9, 2026) and

- Fastviewer, for an amount of €4.25 million, remain in place as of December 31, 2025.

● ● Commitments received

(in € million)	December 31, 2025	December 31, 2024
Revolving facility	440	440
Bank guarantees	60	60

In 2025, financial commitments received refer to commitments received as part of the Group's financial restructuring, not drawn down as of December 31, 2025, which consist of:

- €440 million in revolving credit, of which €190 million is intended to meet bank guarantee requirements; and
- €60 million in bank guarantee lines.

Note 17 Risk analysis

Market risks: Market value of financial instruments

Cash and short-term deposits, customers and related accounts, current bank loans, suppliers and related accounts.

Due to the short-term nature of these instruments, the Group believes that the carrying amount is a reasonable approximation of their market value as of December 31, 2025.

The Group's activities are exposed to a variety of financial risks, including liquidity risk, interest rate risk, credit risk, and foreign exchange risk. Financial risk is managed by the Group's Treasury department and involves minimizing potential negative effects on the Group's financial performance.

Liquidity risk

Liquidity risk management involves maintaining sufficient cash and marketable securities, as well as making funds available through a sufficient amount of committed credit facilities.

The Atos Group's policy is to fully cover its liquidity needs through long-term committed loans or other appropriate financial instruments. The terms of these loans include maturities and commitments, which give the Group sufficient flexibility to finance its operations and expected developments.

Credit facilities are subject to financial covenants that are closely monitored by the Group's Treasury department.

● ● Maturity of financial instruments as of December 31, 2025

Types of instruments	Fixed/Variable	Line (in € million)	Maturity
1L bond issue	Fixed	802	December 2029
Term loan 1L	Fixed	315	December 2029
1.5L term loan	Variable	767	December 2030
Bond loan 1.5L	Fixed	840	December 2030
2L term loan	Fixed	228	December 2032
2L bond loan	Fixed	137	December 2032
Revolving credit	Fixed	440	December 2029
Guarantee for bank guarantees	Fixed	60	December 2029

Counterparty risk management

The Group has a strict counterparty risk analysis procedure. In its commercial relationships, the Group manages counterparty risk with a diversified customer portfolio and risk monitoring tools.

From a financial standpoint, Atos Group controls its counterparty risk on its investments and market transactions by rigorously selecting top-tier players and diversifying its banking counterparties. Atos Group therefore considers itself to have low exposure to credit risk.

Exposure to market risk

The Group's monetary assets consist of receivables and loans, marketable securities, and cash and cash equivalents. Monetary liabilities consist of financial debt, operating debt, and other debt.

Exposure to interest rate risk

Interest rate risk mainly relates to borrowings.

Exposure to interest rate risk covers two types of risk:

- a price risk on fixed-rate financial assets and liabilities. For example, by contracting a fixed-rate debt, the Company is exposed to a potential loss of opportunity in the event of a fall in interest rates. A change in interest rates would affect the market value of fixed-rate financial assets and liabilities. However, this opportunity loss will not affect the financial income and expenses as

reported in the Company's income statement and therefore its future net profit until the maturity of these assets and liabilities;

- a risk on variable-rate financial liabilities with an increase in interest rates.

The main objective of managing the Company's overall interest rate risk on debt is to minimize the cost of debt and protect the Company against interest rate fluctuations by replacing part of the variable-rate financial debt with a fixed rate.

The derivative instruments used to hedge debt are swap agreements entered into with leading financial institutions. The Company has no such derivatives outstanding as of December 31, 2025. The breakdown of new fixed and floating rate financing used shows an appropriate balance ratio with a floating portion limited to 24.6%.

Note 18 Related parties

There are no transactions with related parties (brand royalties, financing of operations, and tax consolidation) that were not concluded on market terms.

Note 19 Subsequent events

Capital increases carried out in 2026 following the exercise of the share warrants (BSA)

As part of the implementation of the Accelerated Safeguard Plan approved by the General Meeting of affected parties on 27 September 2024, Atos SE proceeded with the issuance and free allocation of share subscription warrants (BSA) to the benefit of certain creditors, in accordance with the delegations granted to the Board of Directors and subsequently sub-delegated to the Chief Executive Officer. The capital increases carried out during the financial year relate exclusively to the progressive exercise of these BSAs.

At the beginning of the 2026 financial year, two successive transactions were recorded by the Chief Executive Officer, each resulting in the issuance of new shares, the acknowledgement of their full payment in cash, and the corresponding update of Article 6 of the by-laws.

1. Decision dated 9 February 2026

The Chief Executive Officer recorded the exercise of 412,290,000 BSAs, entitling the holders to subscribe 41,229 new shares, with a par value of €1 each.

This transaction resulted in a capital increase with a nominal amount of €41,229, raising the share capital from €19,412,501 to €19,453,730.

2. Decision dated 23 February 2026

A further tranche of BSA exercises was recorded for a total of 2,964,490,000 BSAs, leading to the issuance of 269,449 new shares, each with a par value of €1.

This transaction increased the share capital by €269,449, raising it from €19,453,730 to €19,750,179.

Note 20 Liquidity and going concern

The financial statements of Atos SE for the year ended December 31, 2025 have been prepared on a going concern basis.

The Atos Group's cash flow forecasts for the twelve months following the approval of the 2025 consolidated financial statements by the Board of Directors indicate a cash position consistent with liquidity requirements over this period. These forecasts have been prepared on the basis of assumptions consistent with the Genesis strategic plan, which was disclosed to the market on May 15, 2025.

As of December 31, 2025, Atos SE had cash and cash equivalents of €109 million. On a consolidated basis, Atos Group had cash and cash equivalents of €1,265 million, plus €74 million in short-term financial assets, representing a high overall level of liquidity.

The Company also benefits from a structured intragroup mechanism, reflected in a net active position of €426 million in cash pooling and current accounts, reinforcing its internal financial flexibility.

Gross financial debt stands at €3,601 million, comprising bond issues (€2,228 million) and bank loans (€1,309 million). After taking cash into account, net financial debt amounted to approximately €3,490 million.

The €440 million Revolving Cash Facility, which was entirely undrawn as of December 31, 2025, was not included in these amounts.

No bond or bank loan repayments are due before 2029. This long maturity profile is one of the key stability factors in the current financial plan, providing sufficient visibility to carry out the planned operational and financial actions.

Thanks to the combination of:

- high Group cash reserves of €1,265 million;
- untapped Revolving Cash Facility of €440 million;

- and debt maturity entirely after 2029;

- and active management of financial and operational levers.

Atos SE considers itself capable of meeting its commitments over a period of at least twelve months.

Business continuity is therefore confirmed.

Atos SE has the resources and flexibility necessary to implement the Atos Group's medium-term strategy.

Note 21 Headcount

For the financial year ended December 31, 2025, the Company's average headcount amounted to 0.9 employee, compared to 0.8 in the previous year.

The average headcount is calculated on the basis of permanent employees, expressed in full-time equivalents (FTE), in accordance with the methodology applied by the Company for the presentation of its social indicators.

Note 22 Financial statements for the Company's 2024 financial year presented and published

Balance sheet

	December 31, 2024		
	Gross	Amortization/ Impairment	Net
Assets (in € thousand)			
Intangible assets	113,918	-113,918	-
Tangible fixed assets	-	-	-
Equity securities	5,687,410	-3,658,982	2,028,428
Other long-term investments			
Other financial assets	2,087	0	2,087
Total fixed assets	5,803,415	-3,772,899	2,030,516
Advances and deposits paid on orders	153		153
Customers and related accounts	82,763		82,763
Other receivables	2,407,114	-7	2,407,107
Cash and cash equivalents	523,059	-940	522,119
Total current assets	3,013,089	-947	3,012,141
Accruals	465,888		465,888
TOTAL ASSETS	9,282,392	-3,773,847	5,508,545

	December 31, 2024
(in € thousand)	
Liabilities	
Share capital	17,904
Share premium and merger premium	4,776,598
Legal reserve	11,076
Other reserves and retained earnings	3,476,078
Net income for the year	-4,181,605
Previous year's net income not yet allocated	-5,032,627
Equity	-932,577
Provisions for risks and charges	452,347
Financial liabilities	3,558,708
Suppliers and related accounts	115,874
Other liabilities	2,313,924
Total liabilities	6,440,853
Accrued expenses	269
TOTAL LIABILITIES	5,508,545

Income statement

(in € thousand)	December 31, 2024
Revenue	69,473
Other operating income	0
Operating income	69,473
Purchases and external expenses	-75,555
Taxes	-806
Compensation and social security contributions	-261
Provisions	
Other expenses	-49,105
Total Operating Expenses	-125,727
Operating income	-56,254
Financial income	-1,894,515
Current income	-1,950,769
Extraordinary income	-2,245,916
Employee profit sharing	
Income tax	15,081
NET INCOME	-4,181,605

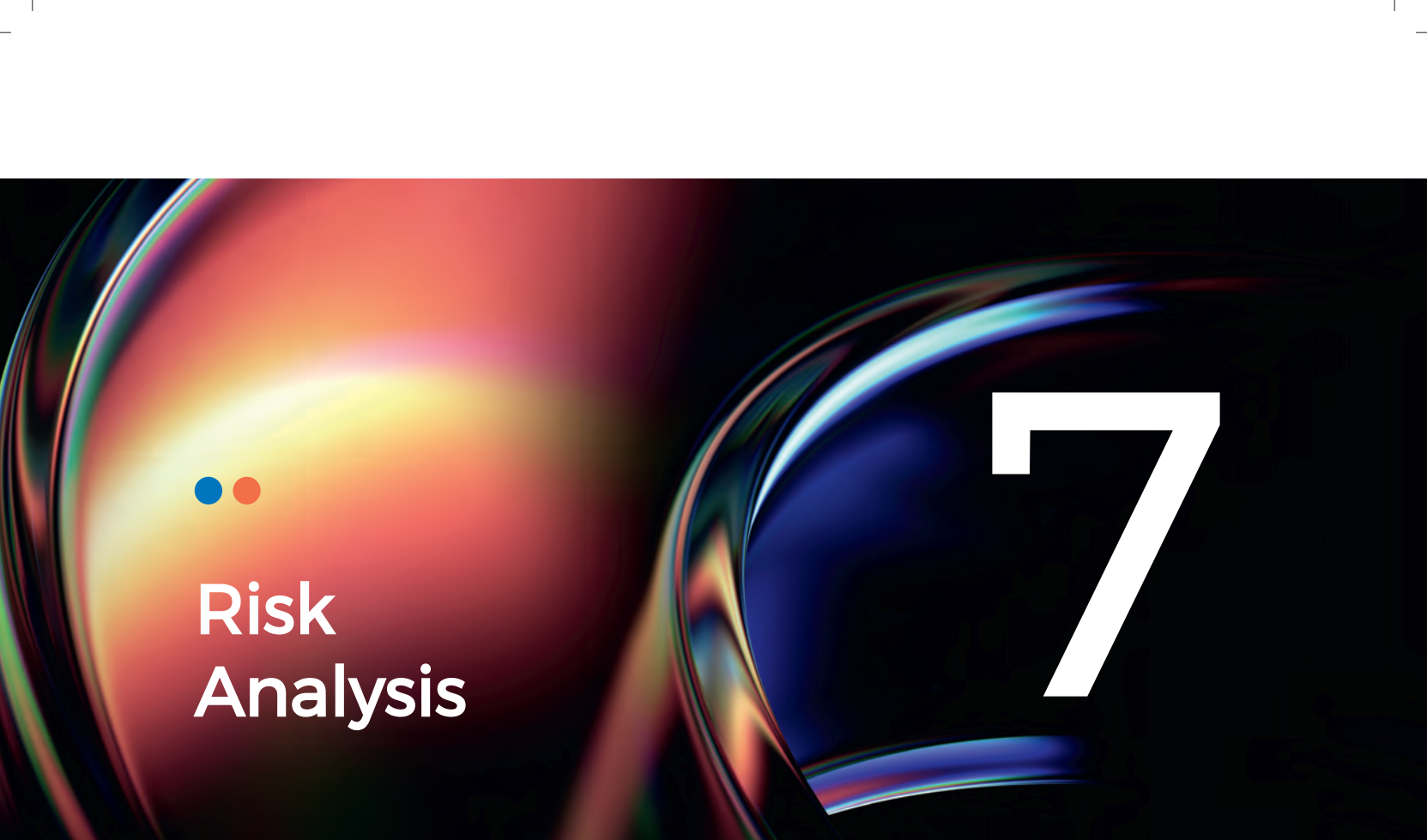
6.2.6 Results for the last five financial years ended of Atos SE

(in € million)	December 31, 2025	December 31, 2024	December 31, 2023	December 31, 2022	December 31, 2021
I. Capital at year-end					
Share capital	19.4	17.9	111.4	110.9	110.7
Number of common shares outstanding	19,412,401	179,035,979,643	111,439,307	110,951,542	110,730,332
Maximum number of future shares to be created through the conversion of convertible bonds into shares by exercising options subscription	2,593,635	1,508,840	3,016,024	2,279,353	2,742,563
II. Operations and results for the financial year (in € million)					
Revenue excluding taxes	54.1	69.5	117.9	124.4	122.4
Income before taxes, employee profit sharing, depreciation and amortization and provisions	279.9	-2,440.1	-122.4	132.1	-214.7
Income taxes	8.7	15.1	-20.7	4.6	1.8
Net income	1,679.9	-4,181.6	-5,032.6	-700.1	-744.1
Distributed income	-	-	-	-	-
III - Earnings per share (in €)					
Earnings after taxes, employee profit sharing, before depreciation, amortization, and provisions	14.4	-0.0	-0.9	1.2	-1.9
Net income	86.5		-45.2	-6.3	-6.7
Dividend per share	-	-	-	-	-
IV - Personnel (in € million)					
Average number of employees during the financial year	0.9	0.1	1.5	1.5	1
Total payroll for the fiscal year	2.6	0.3	4.3	1.6	0.4
Amount of sums paid for social benefits (social security, etc.)	0.6	0.0	0.9	0.7	0.1

6.2.7 Schedule of accounts payable and accounts receivable

● ● Invoices received and issued but not paid at the end of the financial year for which the payment term has expired (table provided for in I of Article D. 441-4)

(in € million)	Article D. 441 I.-1°: Invoices <u>received</u> but not paid at the end of the financial year for which the payment term has expired						Article D. 441 I.-1°: Invoices <u>issued</u> but not paid at the end of the financial year for which the payment term has expired					
	0 days	1 to 30 days	31 to 60 days	61 to 90 days	91 days and over	Total (1 day and over)	0 days	1 to 30 days	31 to 60 days	61 to 90 days	91 days and over	Total (1 day and over)
(A) Payment delay brackets												
Number of invoices concerned	1					14	11					57
Total amount of invoices concerned, excluding tax	0	4.78	0	0.23	0	5.02	0.26	7.53	0.38	0.28	14.18	22.38
Percentage of total purchases excluding tax for the financial year	0	3.88	0	0.19	0	4.07						
Percentage of turnover excluding VAT for the financial year							0.48	14.03	0.71	0.53	26.40	41.67
(B) Invoices excluded from (A) relating to disputed or unrecorded debts and receivables												
Number of invoices excluded												
Total amount of excluded invoices in K€												
(C) Reference payment terms used (contractual or legal - Article L 441-6 or Article L 443-1 of the French Commercial Code)												
Payment terms used to calculate late payments						Contractual terms: 60 days Legal terms: N/A						Contractual terms: 30 days Legal terms: N/A



Risk Analysis

7

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The Group operates in a changing environment and is exposed to risks that, if materialized, may have a material adverse effect on its business, prospects, customers, partners and could therefore harm its reputation and financial condition, including operating results and cash flows.

Risk assessment and management are an integral part of the Group's operational and strategic management. The company conducts regularly a review of risks through the various channels, described in section 7.1, enabling it to identify and prioritize them as shown in section 7.2; this document complies with the AMF guidelines dated October 24, 2018 on the application of Regulation (EU) 2017/1129 of June 14, 2017, regarding the disclosure of risk factors in universal registration documents. The risks

described in sections 7.2.1 to 7.2.4 are those assessed as the most critical for the company, i.e. which could have the most material adverse impact on its business or results or its ability to achieve its objectives, and/or which could be likely to occur. In addition, section 7.2.5 outlines the growing risks that are not yet critical but may significantly impact the company's business or its results in the medium term. For each risk, mitigation actions are set out.

The non-financial performance analysis assesses risks related to the environmental, social and governance (ESG) pillars on a yearly basis, as outlined in the corporate social responsibility program. This materiality assessment is aligned with the enterprise risk management exercise described in section 7.1.1. A mapping table is presented at the beginning of section 7.2 to highlight their intertwining.

7.1 Risk Management Activities

Risks are assessed and monitored across geographies and global business lines and functions. In addition to managing the risks embedded in each process, dedicated risk management activities are also deployed transversally.

This combination of functional and transversal approaches enables the identification of the most critical risks for the company.

7.1.1 Enterprise Risk Management (ERM)

An enterprise risk mapping is revised regularly under the oversight of the Group executive management, addressing risks from a strategic perspective.

Risk categories are identified based on research and analysis of market trends, external risk studies, internal operational risk reports, CSR strategy and interviews with a panel of key managers and subject-matter experts. Potential risks taken into account by ERM relate to:

- external factors (stakeholders' eco-system, external events and market environment);
- the organization (people, organization alignment);
- the business development (ability to innovate, go to market);
- services and products delivery (internal systems management, delivery and operations);
- regulations and performance (laws and regulations, financial performance).

In 2025, input was collected from senior management and dedicated interviews were held with risk owners to collect their perception of the main risks, their relative importance (inherent risk) and mitigation effectiveness (residual risk).

Results are shared with the Chairman & CEO and with the Group executive committee, and appropriate improvement plans for the main residual risks have been defined and are being monitored at the group level by the ERM department. The results are also presented to the audit committee of the board of directors.

This recurring process, which was last internally audited in 2024, allows for identifying evolutions year on year.

In parallel, other dedicated risk assessments are performed within departments such as legal and compliance (for example, regarding anti-corruption), security and Corporate Social Responsibility. These assessments are aligned with the enterprise risk management exercise.

7.1.2 Business Risk Assessment and Management

Atos has continued reinforcing its business risk management approach, based on specific processes and aligning with organizational developments.

7.1.2.1 Business Risk Management System

Atos Rainbow (which stands for risk assessment in named business opportunities worldwide) is a set of procedures and tools that provides a formal and standard approach to bid execution and contract monitoring. The Group operates a risk management system that facilitates the analysis (by identification and assessment) and treatment (by control and financing) of business risks throughout the life cycle of a project. This system is integrated with the control and approval process when entering new contracts. The objective is to ensure that the Group only bids for projects that can be delivered effectively and align with the Group's strategy and to provide an early warning system for any project that encounters challenges or diverges from its original targets. Specifically, the risk management process:

- identifies potential exposures, including technical, legal and financial risks that could have an impact during the life cycle of the project;
- evaluates, both qualitatively and quantitatively, the significance and materiality of any such exposures;

- ensures that appropriate and cost-effective risk controls or risk mitigation measures are initiated to reduce the likelihood and/or impact of negative outcomes on the project; and
- manages residual exposure through a combination of external risk transfer instruments and internal contingency reserves to minimize the exposure.

All operational projects are monitored monthly at the geographic and group levels, depending on their size and risk exposure, using the Rainbow Delivery Dashboard for status updates across financial, delivery and technology, customer, legal, human resources and supplier KPIs.

Bids are monitored continuously at the appropriate geographic or global levels based on their size, using standardized review templates for each bid phase (pursuit, strategy, solution, offer, contract, handover) to balance sales and risks while ensuring the re-use of experience and best practices and the adherence to Atos standards. The process is regularly reassessed with the aim of continuous improvement.

7.1.2.2 Business Risk Management Organization of the Rainbow Process

The control and approval process governing the bidding and contracting activities reports to the bid control department, ensuring the capture and ongoing tracking of risks identified at the bidding stage until the start of the delivery cycle.

The bid control department reports directly to the Group CFO.

7.1.2.3 Group Risk Management Committee

A Group risk management committee convenes on a monthly basis to review the most significant contracts and the sensitive ones. If needed, weekly reviews can take place. The Committee is chaired by the Group CFO and led by the business risk management department. Permanent members of the committee include the heads of the geographies and several other representatives from the global functions, including finance and legal. The audit

committee is regularly presented with a thorough review of all the major critical contracts considered to be at high risk. The geographies and the risk managers perform the continuous monitoring of contracts in deviation of their initial business case, based on both the rainbow delivery dashboard, which contains all financial, commercial, and operational KPIs and dedicated RAID (which stands for risks, assumptions, issues and dependencies) registers.

7.1.3 Insurance

Global insurance policies have been taken out with reliable international insurance companies, providing the Group with appropriate insurance coverage for its worldwide operations.

The most important global insurance programs are bought and managed centrally with renewal on January 1st for commercial general liability/professional indemnity (CGL/PI) insurance and property damage and business interruption insurance. In 2025, the property damage and business interruption policy and CGL/PI policies were both renewed for limits respectively of €180 million and €150 million. Several additional policies cover insurable business risks such as cargo, crime, cyber risks or car fleet and are maintained at cover limits commensurate with the Group's size and risk exposures.

Deductibles are used both to promote good risk management practices and to control the frequency of claims and premiums' costs.

Each country may also contract insurance policies in accordance with local regulations, customs and practices. These include employers' liability, workers' compensation and employee travel.

Atos's wholly owned reinsurance company provides reinsurance for the first layers of the property damage business interruption, CGL/PI and Cyber policies, which are the most critical ones for the Group's operations.

Insurable losses do not have a frequent occurrence. This is partly due to quality risk management processes, which are deployed at all key locations to protect assets from natural disasters and man-made unexpected events, as well as to ensure business continuity in the event of damage or loss. With respect to offers and contracts with customers, a uniform and mandatory process of risk management is used as described in the preceding section.

Risks are also monitored by the underwriting committee of the Atos reinsurance company, which maintains adequate net equity and technical reserves commensurate with the level of reinsured risks, and checks the need to extend to potential external reinsurers. The underwriting committee also carries out regular surveys and analyses to monitor the relevance of Atos's insurance coverage.

7.2 Risk Factors

In accordance with European Regulation no. 2017/1129 of June 14, 2017, on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, the risk factors presented below are limited to risks specific to the Group and remaining significant after the application of risk management measures (net criticality). The risk mapping exercise mentioned in section 7.1.1 has enabled Group management to select and prioritize the most significant risk factors specific to Atos. Nevertheless, the risk factors discussed in this section are not exhaustive and may not be exclusive of other risks, i.e. risks that are not specific to the Group and/or potential risks that have not been identified or taken into account, or whose occurrence or negative impact on its business, financial position and/or results, share price or forecasts and prospects, are not envisaged at the date of filing of this Universal Registration Document.

The critical risks for the Group are presented below. They are classified by risk category and, within each category, prioritized by importance (decreasing net criticality, which

takes into account the probability of occurrence and the estimated scale of the potential negative impact, after taking into account the Group's mitigation measures).

- 1) financial and operational risks;
- 2) business development risks;
- 3) IT security risks;
- 4) people risks;
- 5) growing risks.

In addition to the ERM mapping, the Group carries out a sustainability-related risks assessment through the exercise of the double materiality assessment (DMA), prescribed by CSRD. Though the DMA exercise differs in scope and methodology from the ERM, its realization took into account the ERM risk management exercise. The results of the DMA are presented in section [5]. The table below maps the mains sustainability-related topics identified as per the ERM with some of those identified as per the DMA :

Strategic risks	Sustainability-related topic	Reference to section 7	Reference to section 5
Financial and operational risks: • Implementation of the Group's 2025-2028 strategy and business plan • Customer relationship and contract performance • Financial rating • Sale of advanced computing business	Social	7.2.1	5.3.4.2
Business development risks: • Market environment • Customer digital transformation, artificial intelligence and business model disruption • Innovation and intellectual property	Social	7.2.2	5.3.4.2
IT Security risks: • Cyber attack • IT Systems security • Data protection	Social Social	7.2.3	5.3.4.4 5.3.4.5
People Risks: • Organization efficiency • People retention • People acquisition and labor market • Company culture	Social	7.2.4	5.3.1
Growing risks: • Litigation • Regulation and compliance • Environmental impact	Governance Environment	7.2.5	5.4.1 5.2

7.2.1 Financial and Operational Risks: Implementation of the Group’s 2025-2028 Strategy and Business Plan, Customer Relationship and Contract Performance, Financial Rating.

Any element that could threaten the Group’s relationships with its clients or impact its business should be carefully monitored. For example, if clients did not understand the Group’s strategy, or if the Group’s credit rating were downgraded again, leading clients to doubt its ability to

finance its activities, they may choose to work instead with competitors perceived as more stable.

Below are some of the key risks that Atos manages in this area.

7.2.1.1 Implementation of the Group’s 2025-2028 Strategy and Business Plan

Risk	Mitigation Action
On May 14th 2025 during its Capital Markets Day the Group unveiled Genesis, its strategic and transformation plan for the next 4 years, to return the company to sustainable growth and improved profitability. It includes 22 workstreams regrouped under 7 pillars: growth, human resources, countries review, portfolio review, gross margin, cost review, cash. On October 20th, the Group confirmed its FY 2025 profitability and cash generation targets, while top line evolution expected to reflect forex impact, lower revenue generated from low profitability and loss-making contracts and soft market environment. The Group also confirmed its FY 2026 targets: resuming organic growth and positive cash generation supported by stronger and more qualitative sales pipeline and further optimization of the cost base. Nevertheless, the strategic and transformation plan is forward-looking, based on data, assumptions and estimates considered reasonable by the Group’s management. These data and assumptions are naturally subject to change due to uncertainties related to the economic, financial, competitive, regulatory and tax environment, as well as other factors yet unknown to the Group. In particular, if the market environment is less dynamic than expected in key regions or that there was a downturn in major markets, such as the public sector, which can be affected by policy changes or tariffs changes and/or if the Group does not succeed in improving its commercial attractiveness, the renewal rate of contracts could be lower and/or the Group could win fewer opportunities than targeted in the strategic and transformation plan, or the Group could lose significant clients, which could lead to lower revenue prospects than those projected in the strategic and transformation plan. This could result, at least temporarily, in a significant decrease in employee utilization rates and generally lead to lower financial performance (net income generation, cash flow) than those targeted in the strategic and transformation plan.	The execution of Atos’s strategic and transformation plan, Genesis, is subject to rigorous and continuous oversight. From the initial strategy definition through to implementation, the programme has been monitored at the highest levels of the Group, with regular updates and direct sponsorship from Philippe Salle, Group chairman and CEO. Progress is reviewed within the Group executive committees and reported to the board of directors on a regular basis. At the operational level, Genesis workstreams and key objectives are assessed weekly with geography heads, geography heads of operations, and geography heads of finance, ensuring timely identification, discussion and escalation of any blocking points. Structured as an enterprise-wide programme overseeing seven pillars and more than twenty initiatives, the Genesis transformation is led by a Group vice president, supported by a lean team of programme and project management professionals from the strategy and operational excellence function. To enhance data-driven decision-making, automation, and standardised reporting, Genesis has delivered a Group-level KPI dashboard enabling real-time monitoring of initiative progress and core performance indicators, particularly billability, globalization ratio, and savings targets across direct, indirect, and non-personnel cost categories. The Genesis three year savings plan (2024 baseline) is significantly ahead of schedule, with approximately 85% of the target already secured by end 2025, including actions implemented in 2025 with rollover effects into 2026. The plan is on track to be fully completed in 2026, and the OM% will continue to be closely monitored to ensure that the OM% target set to be reached by 2028 is achieved. Other operational metrics embedded in the Genesis plan continue to progress steadily, including a ~3 point improvement in the billability ratio and continued improvement in the globalization ratio over the last twelve months.

Risk

Similarly, the strategic and transformation plan materially relies on the implementation of actions focused on cost control and optimization of service production means. These were successfully progressed with in 2025 but will continue in 2026, and any delay in the execution of these rationalization programs or control of high-risk contracts could lead to lower financial performance (net income generation, cash flow) than those targeted in the strategic and transformation plan.

Furthermore, the realization of certain risks described here below in this Universal Registration Document could also impact the Group's activities, financial situation, results, or outlook, and thus could lead to lower financial performance (net income generation, cash flow) than those targeted in the strategic and transformation plan.

Mitigation Action

The country reviews and the associated rationalisation of the Group's geographic footprint are advancing as planned. Recent milestones include the signature of binding agreements to sell Atos's activities in South America to Semantix and to divest Ideal GRP, a Nordic entity, to MAIT Group.

Organic growth, with a target of 5-7% CAGR by 2028, remains the Group's central challenge and is closely monitored. Mitigation actions include the appointment of a Group chief technology officer (CTO) in September, increased focus and investment in strategic offerings such as AI and sovereignty, reinforced commercial capabilities across key sales roles, and a comprehensive revamp and prioritisation of the Group's portfolio and the associated skills to deliver these offerings.

7.2.1.2 Customer Relationship and Contract Performance

Risk	Mitigation Action
Despite its successful financial restructuring and its strategic and transformation plan for the next years to return the company to sustainable growth and improved profitability, the Group's recent history may have affected customer confidence and relationships. In particular, the Group being rated B- by analysts, even with a positive outlook, may restrict the Group's ability to obtain bank and/or insurance guarantees, which are often required for responding to tenders and/or setting up contracts with clients or suppliers, and may also limit the Group's ability to set up currency hedges to finance its operations. Changes in clients' sourcing strategies, combined with a deterioration in their economic conditions and the Group's high dependency on certain clients, could lead to reduced demand, contract terminations, cancellations, or delays, impacting the Group's order entry and revenue targets. In such context, risks related to bidding processes and contracting such as pressure on pricing, changing deal assumptions or mismatches between customer requirements and proposed solutions remain significant and could result in unfavourable or onerous contracts. Such situations could lead to financial losses and negative cash flows, penalties, claims, disputes, and early terminations and cause reputational damage. In addition, the quality of the services and products delivered by the Group may not be at the expected level and cause dissatisfaction, either because the Group would encounter significant delays or difficulties in providing the services or products or due to dependence on third party products and/or the customization of products that Atos cannot fully control. These factors could ultimately result in the loss of significant customers, which may trigger a chain reaction affecting other client relationships and further deteriorating the Group's financial performance (net income generation, cash flow) compared to the assumptions in the business plan.	In complement to the transformation actions described in 7.2.1.1, the Group seeks to minimize the occurrence of these risks by increasing customer intimacy and deploying a new growth and sales teams operation model in all geographies and centrally. That included the right sizing and upskilling of the teams and sales enablement initiatives as well as prioritization to ensure frontline excellence. Processes were streamlined and optimized, enabling the sales force to concentrate efforts on meeting client needs. A new account planning process was also implemented, focussing on account growth strategy and including a dedicated section on the competitive landscape. Bidding and contracting risks are mitigated through the Atos Rainbow process (refer to section 7.1.2.1), interlocked with a technical assessment and a solution delivery readiness assessment (Win2Deliver). Through these processes, prospective business deals are reviewed for an appropriate balance of opportunity and risk, and a risk inventory is maintained for monitoring purposes. The Rainbow process also covers the contract execution phase, including updates to the risk register, and aims to enable adequate risk management limiting threats to service quality as well as to the financial performance of the contract. Regular monitoring of at-risk contracts is ensured. To further strengthen Atos's operational excellence, a contract management program is deployed on the Group's major accounts to globalize and standardize contract management activities, combining legal risk assessment, contractual obligations, and performance management. Working groups are also set up in case of delivery issues to respond quickly and adequately to these challenges. Finally, the Group quality department conducts a diagnosis in case of a drop in the Net Promoter Score (NPS) to understand the root causes and address them specifically if necessary.

7.2.1.3 Credit rating

Risk
On December 19, 2024, the Group announced the completion of its financial restructuring (including a portion of the new funds allocated to bank guarantees) and its corporate credit rating upgraded from SD to B- (stable) by S&P and rated B- (stable) by Fitch. More recently, on December 17, 2025, Fitch revised its outlook from stable to positive. While this change in outlook represents an encouraging improvement, a future downgrade of the credit rating cannot be entirely ruled out in case the strategic and transformation plan would not deliver the expected results, organic revenue growth would be weak and free cash flow would continue to be negative. Furthermore, the current rating, even with a positive outlook, does not fundamentally alter the Group's credit conditions: the interest expense remains high, and the Group's ability to raise funds and implement foreign exchange hedges to finance its day-to-day operations remains challenging. Similarly, the Group's ability to obtain bank and/or insurance guarantees, which are necessary to respond to calls for tenders and/or conclude contracts with clients or suppliers, remains limited. This could therefore impact the Group's ability to win certain types of contracts, to grant contractual rights to certain counterparties to replace Atos with another supplier, or to compel the Group to provide additional collateral or financial guarantees, potentially hindering its growth. All of these factors could have a negative impact on the Group's business, operating results, and financial position.

Mitigation Action
Credit rating being closely dependent on the proper execution of the strategic and transformation plan, refer to paragraphs 7.2.1.1 and 7.2.1.2 for mitigation measures relating to this risk factor.

7.2.1.4 Sale of advanced computing business

Risk
The Group has signed a binding agreement with the French State for the acquisition of its Advanced Computing business, excluding the Vision AI activities, mainly consisting of the subsidiary Ipsotek acquired in 2021. Although this agreement has been signed, both the seller and the buyer have obligations to fulfill, and a transaction of this nature remains subject to conditions precedent that must be met by a deadline for the transaction to proceed. If these conditions precedent are not all met or waived by the deadline, the transaction will be cancelled. Furthermore, a mechanism for earn-out payments is in place after the completion of the transaction. If the performance of the divested business does not meet the criteria for triggering these earn-out payments, all or part of these payments may not be made to the Group.

Mitigation Action
The Group has allocated dedicated teams to monitor and implement the actions to be put in place between the signing of the agreement and its completion, including monitoring the performance of the activity.

7.2.2 Business Development Risks: Market Environment, Customer Digital Transformation, Artificial Intelligence and Business Model Disruption, Innovation

7.2.2.1 Market Environment

Risk	Mitigation Action
The activity of the Group is dependent on the demand fluctuation in the different markets of our clients. Volatile, negative or uncertain economic conditions and patterns of economic growth in the markets we serve and intense competition could adversely affect client demand for our services and solutions. Such fluctuation of economic conditions, including for example increased geopolitical tensions, implementation of tariffs, might impair customers' profitability. As a result, clients may reduce or defer their spending under existing contracts with the Group or on new initiatives and technologies, and this may negatively affect the Group's business and results. In extreme cases, some clients may even go bankrupt, which would affect the Group's profitability and cash flows. Uncertain and volatile economic conditions may also make it more difficult for Atos to accurately forecast client demand and allocate resources effectively.	The overall market risk is mitigated by the balanced industry and geographic coverage of the Group's activity. In an increasingly global market, Atos organization is naturally facing some degree of competitive risk. In the context of the Genesis strategic and transformation plan presented during Capital Markets Day, Atos Group reviewed its markets to plan and adapt its activities. To sharpen its geographical focus, the Group is exiting certain non-core countries (see for example the press release dated December 26, 2025, announcing the divestment of its operations in South America). Please also refer to the section of the Group overview market sizing and competitive landscape. Moreover, the collection of outstanding clients' receivables is closely monitored and tracked by the teams in the geographies and the finance function. Focus is also done in the bidding phase on securing payments and improving payment terms.

7.2.2.2 Customer Digital Transformation, Artificial Intelligence and Business Model Disruption

Risk	Mitigation Action
As a result of major technology evolutions triggering changes in market dynamics, especially in relation with the surge of artificial intelligence enhancing customers' digital transformation, there is a risk that the organization is not able to timely adapt to this new market reality and to the related business model disruption, or that it is not able to forge the necessary partnerships to adapt it especially considering the speed and broad impact of this transformation. This might lead to inability to develop top line, loss of market share, including reputational impact and overall risk for the company's future, but could also lead to loss of profitability, including some large restructuring costs, in case the Group would not adapt timely its cost structure.	The Group took decisive actions to adapt to the market transformation driven by the rapid rise of Artificial Intelligence. Late 2023, Atos launched its generative AI (Gen AI) accelerator program, providing clients with end-to-end consulting, horizontal and vertical solutions, and a modular set of accelerators. Building on this momentum, the Group introduced a global training initiative in 2025, AI Fluency, to embed AI knowledge and capabilities across the organisation. Data & AI offerings are firmly embedded in Atos's portfolio. In July 2025, the launch of the Atos Polaris platform was announced, an important step in supporting businesses as they embrace the agentic AI era. More recently Atos announced on December 19th, 2025, that it had been recognized a Leader in all market segments of Nelson Hall's 2025 NEAT evaluation for transforming business operations with Gen AI. In 2026, the Group will strengthen its readiness to comply with the EU AI act, while reassessing partnerships with hyperscalers, ISVs and key partners to ensure alignment with evolving business models. In parallel, Atos plans to leverage intent data to proactively monitor competitive dynamics and anticipate client buying patterns - preparing the organization for future disruptions and opportunities.

7.2.2.3 Innovation and intellectual property

Risk	Mitigation Action
In a context of rapid technological evolution, accelerated digital shockwaves, rapid business transformation and emergence of new offers on the market, there is a risk for Atos to miss technological shifts. Atos needs to develop its capacity to explore new ideas and concepts and to free its innovation potential in terms of technology, business model and usages. Meanwhile protecting intellectual property against infringement might be necessary. The company could be materially adversely impacted if it fails in any of these domains as it could result in the loss of opportunities, the inability to compete, and may impede access to more profitable or growing markets.	A specific committee oversees the global R&D roadmap and a specific risk assessment process (named RAPID) is in place to approve and follow technology investments in their ability to also bring new usage and new business model when appropriate. According to this strategy, Atos is addressing such risks by developing and managing its intellectual property (IP) and related rights consisting in patents, copyrights, trademarks, and trade secrets, to protect its innovation and its freedom to innovate against any third party.

7.2.3 IT Security Risks: Cyberattack, IT Systems Security and Data Protection

7.2.3.1 Cyberattack

Risk	Mitigation Action
The visibility and worldwide presence of Atos, its clients and suppliers may expose Atos to attacks on its systems, including indirectly through third parties, that could compromise the security of data. The sensitivity of Atos's and of its customers' activities, the growing complexity of technical infrastructures, and the increasing sophistication of cyber-crime contribute to intensify this risk. An information breach or unauthorized access in or through the Atos systems and/or a loss of sensitive or confidential information could have a long and significant impact on the business operations. It could result in reputational damage, in losing the customers' confidence and thus in the loss of their business, as well as expose the Group to potential claims.	The main mitigation to cyberattacks are protection and detection mechanisms. Atos uses best in class security tooling solutions with a multi-vendor strategy complemented by rigorous monitoring by cybersecurity experts. If the risk materializes, incident and crisis management processes are activated, as defined in Atos's crisis management policy. In addition, Atos has established a cyber emergency policy to ensure the implementation of a consistent methodology in case of any declared global cyber emergency event. To minimize the impact of security incidents, improve the responsiveness and enforce the management of cybersecurity defences, Atos has implemented a security operation center (SOC) working along with a computer security incident response team (CSIRT) to manage all security events worldwide 24x7. In addition, the CSIRT provides forensic and threat management expertise. A threat intelligence team is responsible for identifying and monitoring all published security vulnerabilities. To further challenge its defences and adapt them to new threats, Atos runs a bug bounty program, as well as deployed its red team to challenge Atos cyber defences. Further detail on mitigation actions is available on §5.3.4.4

7.2.3.2 IT Systems Security

Risk	Mitigation Action
Being an IT company, IT system breakdowns or disruptions could also be highly detrimental both for the Group's internal operations and its customers. A failure to provide the appropriate and contractually required level of services and protection to customer environments and data could negatively impact the Group's ability to perform under its contracts, and could lead to customer data leakage, business disruption, high recovery costs in case of an incident, and customer loss of trust, with a significant impact on reputation.	IT production sites, offshore development centers, maintenance centers and data centers are specifically subject to extensive administrative and technical procedures for safeguarding and monitoring, covering physical and IT system access, energy supply breakdown or disruption, fire, regulation of extreme temperature changes, data storage and back-up, contingency and disaster recovery plans. To strengthen its defence capabilities and prevent unauthorized access to information, including personal data, and systems, Atos has deployed an information security management system which is certified to the ISO 27001 standard. To prevent and limit the risks of IT system breakdowns or disruptions caused, Atos has deployed a new worldwide awareness training program refreshed in 2025, mandatory for all employees within the Group and supported by fortnightly communications to all employees through the entire year 2025. Further detail on mitigation actions is available on §5.3.4.4

7.2.3.3 Data Protection

Risk	Mitigation Action
In the course of its business, Atos stores and processes large amounts of data for its clients, including sensitive and personally identifiable information, and is subject to numerous laws and regulations which protect personal data in the digital world, such as the European Union General Data Protection Regulation (GDPR). These laws increase in complexity and number and can change frequently. Any negligence or breach of the Group's established controls with respect to client or Atos data, could result in unauthorized disclosure of personal data and may subject Atos to reputational harm, significant litigation, customer claims, monetary damages, regulatory enforcement actions, fines and/or criminal prosecution.	Atos has a Group data protection policy and has also adopted the Atos Group binding corporate rules, which applies a common standard for data protection among Atos Group companies. Suppliers and partners are regularly assessed with regards to Atos privacy policy. Identification of processing of personal data, whether on behalf of a client or for its own purposes, triggers the use of the Atos compliance assessment of data processing (CADP) tool, which consists of formal check lists of questions. As a matter of principle, any personal data breach is qualified as a security incident, and managed as such. In addition, in the case of a data breach, the relevant data protection officer is invited to be part of the response team in accordance with the Atos data breach policy. To prevent the risk of a data breach caused by its own employees, as well as to enhance their responsiveness in such cases, Atos has deployed a worldwide data protection awareness training program, which is mandatory for all employees within the Group. Further detail on mitigation actions is also available on §5.3.4.5

7.2.4 People Risks: Organization Efficiency, People Retention, People Acquisition and Labor Market, Company Culture

In all areas of the organization, from R&D teams to sales, operations and support functions teams, People are the essence of the activity. Therefore, several risk factors related to human capital have been identified. As the company mostly delivers services, it remains highly dependent on the skills, the experience and the performance of its employees and the key members of its management teams. Quality of service is dependent on the establishment of skilled and stable teams, committed to meeting customers' needs.

Not granting sufficient attention to people-related risks, especially at a time when everyone's commitment is needed to execute the strategic and transformation plan, could materially adversely impact the company as it may limit the organization's ability to sell the adequate and innovative services/products and deliver the quality of services agreed by contract, potentially resulting in penalties/claims, loss of customers and reputational damage.

7.2.4.1 Organization Efficiency

Risk	Mitigation Action
In recent years, the Group has undergone several governance changes, accompanied by successive reorganizations, which have caused instability and disorganization within the company and its teams. One of the essential factors for the Group's success is to ensure an efficient organization adequately supports its strategy. Consequently, any lack of clarity in the Group's organization could be detrimental to the execution of the Group's strategy, and therefore to the Group. If the Group is unable to ensure the efficiency of its organization to support its activities, the Group's activities could be impacted, which could have a negative effect on its operating results and cash flows.	As part of its strategic and transformation plan Genesis intended to leverage core strengths and restore sustainable profitable growth, announced May 14th, 2025, the Group shared its intention to "simplify its geographic footprint and governance and offering to refocus on most promising and strategically valuable businesses", to implement a "renewed and streamlined leadership team and stronger operating model for a more efficient organization", leading to a "leaner cost structure to deliver industry standard performance". Those key workstreams of the Genesis program, carefully and regularly monitored at Group and board level, have simplified and will continue to make the Group's organization more efficient.

7.2.4.2 People Retention

Risk
The success of the organization heavily depends on its ability to retain qualified key personnel and utilize their skills for the benefit of customers, and especially those that are required to ensure the success of its strategy. Atos may not be able to retain the employees needed to execute its strategy, especially when it is undergoing significant transformations. Failing to replace departing employees with equally qualified employees could increase operating costs, compromise the Group's ability to execute certain contracts or start new activities, which could negatively impact its operating results and cash flows.

Mitigation Action
Active monitoring of key personnel (key contributors, talents, high-level experts) continues to be carried out through regular risk level control per key person, including a weekly retention status update and a detailed monthly report. A comprehensive career management governance for key personnel has been strengthened to maintain the retention rate of key personnel at an acceptable level, including active engagement of HR representatives and senior leadership. While Internal First program places emphasis on internal promotion to effectively replace departures, various initiatives were introduced to support the retention of our key personnel: engagement sessions were held with target groups to increase visibility (managers, HR representatives), career support was offered to people having attended development programs, individual career guidance was ensured when needed. A career portfolio concept was introduced for self-reflection and advisory on personal career pathing. Additionally, there were certain campaigns to offer tailor-made offerings to certain key people groups – e.g. the Future Makers Research community.

7.2.4.3 People Acquisition and Labor Market

Risk
Highly skilled employees and sophisticated knowledge management are the key asset of Atos. Atos is facing a highly competitive labour market for digital skills. Thus attracting key people and hiring qualified staff based on business requirements becomes a substantial challenge. If the Group is unable to timely recruit qualified personnel when needed, some projects may not be appropriately staffed resulting in the business risk of not being able to deliver, properly service our clients or grow the business. More recently, Atos's times of change could present an added challenge to position the Group as employer of choice in a candidate driven labour market.

Mitigation Action
In order to meet the labour market challenges Atos is focused on providing state of the art talent acquisition along the end-to-end recruitment process ensuring best in class candidate experience. An elaborated internal first approach that is putting a spotlight on employees ready to develop or on the bench is helping to further mitigate the risk of external hiring. Recruitment teams are organized to meet the business needs: a team to manage strategic hiring, a flex team to manage business critical and time bound hiring and teams focusing on artificial intelligence, digital, cloud, big data and cybersecurity skills in the growth areas in tight cooperation with the business. State of the art tooling including AI driven sourcing and CVs ranking is also being implemented to support hiring process. Timely and transparent communication with the global talent acquisition organization was ensured through all channels, and regular touchpoints were organized with candidates to communicate clear information on next steps in the recruitment process.

7.2.4.4 Company Culture

Risk	Mitigation Action
After having acquired numerous companies with their own cultures and having been marked in the past by numerous short-term, reactive and scattered measures, there is a risk that Atos culture does not support engagement, inspiration, creativity, focus and long-term commitment, and that the company is missing a common identity which might affect employees' engagement and reduce the capacity to retain & attract new talents. If the company culture does not address the increasing needs and desires of employees at a time when situation is more uncertain, the Group's employees may become less engaged, and their performance may decrease.	From the start of his mandate as a CEO of Atos, Philippe Salle has promoted four key principles: simplify, orchestrate, trim and AI enablement. The Genesis strategic and transformation program dedicated a workstream to culture, where senior executives drive behaviours relating to the four principles. Interviews with many of the Group's leaders - on how they are delivering against these principles - were recorded and streamed company-wide across H2 2025.

7.2.5 Growing Risks: Regulation and Compliance, Environmental Impact

Those are risks with a potential material impact in the mid-term considering their fast evolution.

7.2.5.1 Litigations

Risk
Atos Group is an international group operating in 61 countries. The activities of the Group's companies in these various jurisdictions may give rise to judicial, administrative, or regulatory proceedings, particularly in tax, social, and commercial matters. More specifically, the Group is involved in a number of routine tax, labor, and commercial litigations, as well as claims, and audits, as follows: • tax claims are primarily located in India and Brazil. Such disputes are common for companies operating in these regions and the proceedings are generally lengthy; • labor law claims are mainly individual and standard claims for a large group; • most commercial litigation cases generally arise from difficulties encountered in customer relations, including disputes relating to contractual obligations, late payments, or disagreements relating to the delivery of products or services. In particular, Atos, together with two other companies, participated in the implementation of a European program to modernize border control systems, which experienced several years of delay before finally entering service in October 2025. This program has been delayed due to various reasons and has given rise to commercial discussions between the parties, which are currently being attempted to be resolved amicably. Atos is also exposed to a significant trade secret misappropriation and copyright infringement litigation in the United States, inherited from the acquisition of Syntel. On June 30, 2025, a jury in the United States District Court for the Southern District of New York awarded compensatory damages in the amount of \$69,977,813 to be paid by Syntel to TriZetto for damages due to Syntel's misappropriation and copyright infringement. A decision is expected to be handed down very soon and will include the jury verdict, punitive damages (for which TriZetto is seeking \$285 million, an amount that Syntel disputes), attorney's fees, and interest. Syntel reserves its right, as the case may be, to file an appeal. As a listed company, Atos is subject to actions or litigations brought by certain individual shareholders or former individual shareholders or groups of shareholders, seeking to challenge the Company's past strategy or governance. Atos regularly responds to requests from the administrative authorities, including in the context of an investigation by the French Financial Markets Authority (AMF) concerning financial disclosures. Detailed information on tax, commercial, and labor litigation and claims is also presented in section 7.3 "Claims and Litigation" of this document.

Mitigation Action
In many of the countries in which Atos Group operates, there are no litigations involving the Group. In other jurisdictions, only a small number of claims or actions involving the Group have been filed. This is partly due to the incentive for self-insurance, but also to the strong promotion of the quality of services provided by Atos Group and the intervention of the risk management department, which is entirely dedicated to contract monitoring, from the commercial offer to the delivery of services. This monitoring allows early detection of potential problems or disputes. All potential and ongoing litigations and claims are reported, monitored, and managed appropriately at each stage of their progression and are subject to legal reviews by the Group's legal department. Group's management considers that sufficient provisions have been made. The total amount of provisions and other liabilities relating to litigations in the consolidated financial statements for the year ended December 31, 2025, to cover significant claims and litigations identified, amounts to €268 million. Furthermore, with regard to critical contracts (i.e., contracts involving a significant risk for the Group even though they are not yet at the stage of a judicial dispute) the quantified aggregate "Net Risk" (total exposure, net of any provisions and deducting any remaining positive project margin to go) position as of December 31, 2025 amounts to €145 million. Finally, to Atos Group's knowledge there are no pending or imminent litigation or administrative proceedings, that have or are likely to have a material adverse effect, and that could reasonably compromise Atos Group's ability to perform and comply with its payment obligations under the financing documents.

7.2.5.2 Regulation and compliance

Risk
Due to its business model delivering IT products and services throughout the world, Atos is subject to a wide array of stringent regulations, particularly in the following fields: anticorruption, antifraud, antitrust, controls on exports of dual-use goods, human rights, international sanctions, taxation, harassment, and discrimination. As a result of the surge of local and global changes in laws and regulations in multiple areas, implying changes in systems and organizations, the Company could be materially affected if it fails to timely comply with them and may be subject to claims, investigations, sanctions, fines, or other penalties. Significant sanctions could notably result in being excluded from public tenders and/or termination of public contracts.

Mitigation Action
To assess and address its compliance risks, Atos's senior management promotes a strong culture of ethics and compliance among the whole organization and supports the implementation of a comprehensive compliance program. The Atos compliance program is based on a four-stage risk management cycle, consisting of risk identification and assessment, prevention, detection, and monitoring, thus enabling a continuous improvement cycle. Identification and prevention measures include risk mapping exercises on relevant identified topics (including but not limited to the corruption and the fraud risks mappings), the code of ethics, internal policies and procedures, training and awareness program, as well as a robust due diligence process on third parties before signing any contract with a customer, prospect or supplier. Detection measures include first level compliance controls and a group-wide Group alert system. Further detail on the group compliance program and the relevant mitigation actions associated to it is available in section 5.4.1: Business Ethics.

7.2.5.3 Environmental Impact

Risk
The main environmental risks for Atos are twofold: on the one hand, the impact of the Group's activities and its value chain on the planet, and on the other hand, the increased impact on the Group's activities and development from climate change, resource scarcity, and the global evolution of related regulations. The Group's main potential impacts, risks, and opportunities (IROs) are regularly assessed through the double materiality analysis (DMA) required by the CSRD (see section 5.1.1.3) and the ERM process which integrated the result of the DMA in 2025 to obtain consistent results regarding the main risks. These risks relate mainly to: - the increased risk of business interruptions and costs due to more frequent and severe natural disasters adversely affecting the Group's activities and its supply chain; - the loss business due to the inability to meet increased demand from clients for environmentally sustainable services and solutions; the reputational risk that would result from failure to meet stakeholders' increasing expectations related to GHG reduction commitments.

Mitigation Action
The Group's main potential IROs have been considered when crafting the Atos decarbonization plan which addresses climate change and considers Atos's own operations and value chain. The decarbonization plan described in section 5.2.1.3.1 addresses the environmental IROs of Atos by: committing to reduce its GHG emissions by setting ambitious targets aligned with scientific requirements (2025 short-term target validated by the SBTi); - striving to gradually reduce the environmental impact of its operations (data centers, IT hardware, software, services, solutions, etc.) and its supply chain. This will enable Atos to develop sustainable-by-design IT solutions and services (low footprint IT) supporting customers in their own journey to reduce their environmental impact and fight climate change (sustainable portfolio); - building resilience against environmental risks: the ongoing assessment and mitigation of environmental risks to Atos's activities and business (physical and transformation risks) will enable the Group to build a resilient strategy and business model for a +1.5°C future. The new transition plan will also address these risks in the future, in continuance of the decarbonization plan. For further details please see section 5.2.1.3.3: Atos Transition Plan.

7.3 Claims and Litigation

As of December 31, 2025, Atos Group is involved in a limited number of judicial, administrative, and regulatory proceedings across various jurisdictions, although this is not the case in all countries where it operates. These proceedings primarily concern commercial (7.3.1), labor law (7.3.2), and tax matters (7.3.3), and arise in the normal course of its business. While most disputes are of low financial significance, a few cases remain significant due to their complexity or potential impact.

All potential and ongoing litigations and claims are reported, monitored, and managed appropriately at each stage of their progression and are subject to legal reviews by the Group's legal department. Atos Group continues to manage ongoing cases in accordance with applicable legal procedures, supported by external counsel where necessary, and considers that sufficient provisions have been made.

During the second half of 2025, Atos Group successfully resolved several significant disputes through settlement agreements, thereby reducing the Group's level of exposure.

The consolidated financial statements as of December 31, 2025 include provisions and other liabilities relating to litigations amounting to €268 million, including €213 million for commercial claims and disputes¹, €53 million for tax disputes, and €4 million for labor law disputes².

Details of the litigation and claims for which provisions have been made and those for which no provisions have been made are not disclosed, as this information could influence the outcome of certain ongoing litigation. Furthermore, disclosure of the amount of provisions per litigation could impact the conduct of the litigation.

Atos Group has assessed the risks of each case based on the probable outcome of each dispute, based on the best estimates of the Group and its external lawyers. Although Atos Group considers the risk to be low, in a worst-case scenario, the outcome of each case could differ from these estimates and could even correspond to the amounts claimed by the respective plaintiffs.

7.3.1 Main Commercial Claims

This section reports only the disputes that are most significant to Atos Group in terms of financial exposure or reputational risk.

Within Atos Group, there are only a limited number of significant commercial claims currently pending (7.3.1.1).

Several significant disputes have been settled amicably (7.3.1.2), a few disputes relating to the Group's corporate governance have also arisen (7.3.1.3), Atos also regularly responds to requests from administrative authorities (7.3.1.4), and an administrative investigation conducted by the French Competition Authority concluded that there was no breach attributable to Atos (7.3.1.5).

The following paragraphs summarize the nature, status and potential impact of these key matters.

7.3.1.1 Ongoing Commercial Litigation

Litigation in the US against TriZetto and Cognizant

In October 2020, a jury found Syntel (member of Atos Group since 2018) liable for trade secret misappropriation and copyright infringement and awarded Cognizant and TriZetto approximately \$855 million in damages. Throughout the trial and in its post-trial motion, Syntel maintained that Cognizant and TriZetto had failed to meet their burden to show trade secret misappropriation and that their damages theories were improper as a matter of law.

In its decision, the District Court held that sufficient evidence existed to support the jury's verdict of trade secret misappropriation and that the jury's award of \$285 million in compensatory damages was not contrary to law. However, the District Court found that the jury's \$570 million punitive damages award was excessive and should be reduced to \$285 million. TriZetto agreed to this reduction.

The District Court issued an injunction prohibiting future use by Syntel of the specific trade secrets at issue in the trial.

On May 25, 2023, the United States Second Circuit Court vacated a decision issued by the United States District

Court for the Southern District of New York, as part of Syntel's ongoing litigation with Cognizant and its subsidiary TriZetto, which was finding Syntel, liable for damages due to Syntel's alleged trade secret misappropriation and copyright infringement. The Second Circuit Court remanded the case to the District Court for further consideration if any amount of damages are still appropriate.

On March 13, 2024, the District Court issued the decision on the remand briefing and vacated the entire compensatory damages award (\$285 million). The decision also granted TriZetto's motion for attorney's fees (\$14,548,992.98).

On October 23, 2024, the U.S. District Court for the Southern District of New York (USA) ordered a new trial on the compensatory damages allegedly owed by Syntel for alleged trade secret misappropriation and copyright infringement.

On November 25, 2024, Syntel filed before the Second Circuit a petition for permission to appeal the District Court's order for a new trial. On March 7, 2025, the Second Circuit denied Syntel's petition for appeal and as a result a new trial was held the week of June 23, 2025.

1) For disputes and claims where the amount claimed exceeds €1 million.

2) For disputes and claims where the amount claimed exceeds €300,000.

On June 30, 2025, a jury in the United States District Court for the Southern District of New York awarded compensatory damages in the amount of \$69,977,813 to be paid by Syntel to TriZetto for damages due to Syntel's misappropriation and copyright infringement.

The District Court is now considering both parties' arguments on compensatory damages, punitive damages (for which TriZetto is seeking \$285 million, an amount that Syntel disputes), interest and attorneys' fees. On August 14, 2025, the parties filed their post-trial briefs.

A decision is expected to be handed down very soon and will include the jury verdict, punitive damages, attorney's fees, and interest. Syntel reserves its right, as the case may be, to file an appeal.

Claim against a UK customer for unpaid invoices

In September 2022, Atos signed an IT outsourcing contract with a UK customer on a 1st generation outsourcing covering cyber security, automation, right shoring and digital operations.

Further to a postponement of the service commencement date, a dispute arose between the parties about the reasons of the delay and the actual scope of the service. Though a settlement occurred in 2023, the dispute is still continuing as some material disagreements remain unsolved.

Meanwhile, Atos has accrued a significant overdue, due to the complete and in its view unjustified lack of payment of its invoices during several months.

In August 2024, the customer terminated the contract and threatened to raise a claim of c. £101 million for alleged breach of contract. Atos is contesting such a claim, considering that the customer is in breach of its obligations and has raised its claims for payment of the outstanding invoices.

In February 2025, the Atos disengagement process was completed and approved by the client, which allowed the signing of the asset transfer agreement.

Regarding the payment of the outstanding invoices, Atos filed a claim on December 20, 2024, with the High Court of Justice Business & Property Courts of England & Wales Technology and Construction Court. On April 11, 2025, the customer has brought counterclaims in an amount of c. £171.6 million. On November 3, 2025, Atos served its Amended Particulars of Claim raising its claim to c.£80 million subject to the customer's approval. These legal proceedings are ongoing, and the trial will take place in early 2027.

On October 1, 2025, Atos filed in parallel an application for summary judgment in the sum of c. £19 million (plus interest) for the part of its claim against the customer which relates to certain unpaid invoices for transformation charges. Such application will most likely be pleaded in April 2026.

7.3.1.2 Significant Disputes Settled Amicably in 2025

Agreement reached between Atos and Unisys regarding the lawsuit filed by Unisys against Atos and two Atos employees:

On December 3, 2024, Atos announced that it had signed with Unisys an agreement to resolve the lawsuit filed by Unisys against Atos and two Atos employees in the U.S. District Court for the Eastern District of Pennsylvania alleging the misappropriation of confidential Unisys documents. The terms of the settlement are confidential. The parties fulfilled their financial obligations in accordance with the settlement, and the payment was received on July 1, 2025.

Settlement of a copyright infringement case in the US:

In April 2023, a software provider filed a claim alleging that Atos and one of its customers do not hold the required licenses to use certain of its software products and requesting a compensation of c. \$130 million plus additional compensation for the new versions of the same products. Atos and the customer filed their answers in April 2024, contesting such claim. On March 31, 2025, the parties reached a confidential settlement agreement bringing the dispute to a definitive end. The Court entered the dismissal filed by the parties.

Claim related to the sale Unify:

In 2024, discussions and claims arose between Atos and Mitel in the context of post-M&A matters related to the sale of Unify.

The disputed issues primarily concerned price adjustments, deferred payments, and certain representations and warranties related to the accounts. Atos maintained that Mitel's claims were unfounded.

On March 7, 2025, the parties reached a settlement agreement. This agreement aims to resolve all claims related to any present and future receivables arising from the acquisition contract and discussions on the price adjustment.

Additionally, as part of this agreement, Mitel commits to obtaining from NICE (a key supplier of Unify) a release of Atos SE's parent company guarantee in its favor (a guarantee counter-guaranteed by Mitel). This agreement brings an end to ongoing warranty claim litigation in the United Kingdom.

Since Mitel was undergoing Chapter 11 proceedings under the U.S. Bankruptcy Code, these agreements were validated within the Chapter 11 process on April 17, 2025.

All procedures were concluded on June 20, 2025, which included clearance from different countries' regulatory authorities, and on June 24, 2025, Atos received the

corresponding payment pursuant to the settlement agreement. The NICE litigation was terminated by a consent order rendered on September 16, 2025.

7.3.1.3 Corporate Governance Actions

Of the four disputes described below, two have been decided in favor of Atos and are now final, and two summonses were served on Atos during the first half of 2025.

- i) On November 27, 2023, Ciam, a company incorporated under Luxembourg law, brought a summary proceedings before the President of the Commercial Court of Nanterre. Ciam asked the judge to order Mr. René Proglio, former director of Atos, to answer several questions and to communicate a letter. Atos requested the rejection of Ciam's claims. Atos prevailed and Ciam's claims were rejected by decisions dated February 27, 2024 and April 16, 2024. Ciam was ordered to pay €15,000 to Atos in legal costs.

Ciam appealed to the Versailles Court of Appeal on August 19, 2024.

On April 30, 2025, the Versailles Court of Appeal ruled in favor of Atos, confirmed the dismissal of CIAM's request and ordered CIAM to pay €10,000 in legal costs, in addition to the €15,000 ordered at first instance. The decision is now final.

- ii) On November 17, 2023, Alix AM, a company incorporated under the laws of Singapore, brought an application for interim relief against Atos before the President of the Commercial Court of Pontoise, requesting an expert appraisal of the proposed sale of TFCO to EPEI and the announcement that exclusive negotiations had been entered into on 1 August 2023. Atos requested that Alix AM's claims be dismissed.

On February 8, 2024, Alix AM's request was dismissed by the President of the Pontoise Commercial Court, who ordered Alix AM to pay €2,500 in legal costs to Atos. Alix AM appealed this decision on March 13, 2024 before the Versailles Court of Appeal, extending

the scope of the expert appraisal requested to Atos's separation plan announced in June 2022.

On November 14, 2024, the Versailles Court of Appeal upheld the decision of the Pontoise Commercial Court and ordered Alix to pay an additional €20,000 to Atos in legal costs.

An appeal before the Court of Cassation was lodged, but Alix AM was declared to have forfeited its right to appeal by a decision dated December 4, 2025.

The decision of November 14, 2024 is now final.

- iii) On April 29, 2025, shareholders brought proceedings on the merits before the Tribunal judiciaire de Nanterre against Atos, among others, alleging stock market violations, including the dissemination of misleading and false information and withholding privileged information for acts dating back to 2021 and 2023.

Given the number of defendants and the procedural incidents raised before the tribunal, the date on which the first-instance judgment on the merits will be rendered is not expected to be before 2026.

- iv) On July 4, 2025, Atos has received a summary proceeding "action en référé" before the President of the Commercial Court of Pontoise from certain Atos' shareholders. The plaintiffs requested, pursuant to article 145 of the Code of Civil Procedure, that the judge order Atos to disclose a large number of documents relating to events during the period from 2017 to 2023.

In an order issued on January 16, 2026, the President of the Commercial Court of Pontoise ordered the disclosure of some of the documents. Atos appealed this order before the Versailles Court of Appeal and requested a stay of the provisional enforcement before the First President of the Versailles Court of Appeal. The proceedings are ongoing.

7.3.1.4 Investigation by the French Financial Markets Authority (AMF)

Atos regularly responds to requests from administrative authorities, including in the context of an investigation by the French Financial Markets Authority (AMF) concerning financial disclosures.

7.3.1.5 Closure of the Administrative Investigation led by the French Competition Authority (FCA)

On July 18, 2018, the French Competition Authority (FCA) opened a formal investigation which led to the issuance of the Statement of Objections served on Atos France SAS on November 20, 2023. The FCA claims that Atos and three other companies in the engineering and technology consulting sectors entered into and implemented an agreement not to compete with each other for the

recruitment of their respective staff. The hearing before the FCA took place on October 16, 2024.

In a decision rendered on June 11, 2025, the FCA rejected all allegations against Atos and found that Atos had not engaged in any conduct that was anti-competitive or had anti-competitive effects.

7.3.2 Labor Claims

There are close to 63,000 employees (as of December 31, 2025) in the Group and relatively few labor law claims. In most jurisdictions, there are no or very few claims. Latin America is the only region where there are a significant number of claims, but these are of low value, with overvalued claims and are common disputes for companies operating in this region.

The Group is defendant in a few labor claims of higher

value. In the Group's opinion, most of these disputes are wholly or partially without merit and are covered by an appropriate provision.

The total amount of provisions and other liabilities relating to labor disputes in which the claim exceeds €300,000, as recorded in the consolidated financial statements as of December 31, 2025, amounts to €4 million.

7.3.3 Tax Claims

The Group is involved in a number of routine tax litigation, claims and audits. Such disputes are usually resolved through non-contentious administrative procedures.

Some tax claims are located in India and Brazil, where Atos is either a defendant or the claimant. Such disputes

are common for companies operating in these regions and the proceedings are usually lengthy.

The total amount of provisions and other liabilities relating to tax litigation included in the consolidated financial statements as of December 31, 2025 is €53 million.

7.4 Internal Control

The internal control system designed within Atos and defined in section 7.4.1 below relies on the internal control reference framework prescribed by the AMF (Autorité des Marchés Financiers). Internal control players are described in section 7.4.2. The “general principles” section of the AMF framework has been used to describe in a structured

manner the components of the internal control system of Atos — section 7.4.3. Specific attention has been given to the internal control system relating to accounting and financial information — section 7.4.4, in compliance with the application guide of the AMF.

7.4.1 Internal Control Definition and Objectives

The internal control system designed throughout the Group aims to ensure:

- compliance with applicable laws and regulations;
- application of instructions and directional guidelines set by Group management;
- correct functioning of the Company’s internal processes to establish operational effectiveness and efficiency, the

safeguarding of assets and the reliability of financial and non-financial information.

One of the objectives of internal control procedures is to detect and prevent risks of error and fraud.

As for any internal control system, this mechanism can only provide reasonable assurance and not an absolute guarantee against these risks.

7.4.2 Internal Control System Players

The main bodies involved in the implementation of internal control procedures at Atos in 2025 are as follows:

Board of Directors Supported by the Audit Committee

The board of directors prepares governance rules detailing the board’s role, supported by its committees. Those committees enlighten the board as to the quality of the internal control system. The audit committee, in particular, is informed of the content and the implementation of

internal control procedures used to ensure the reliability and accuracy of financial and business information and stays informed about the proper implementation of the internal control system.

Group Executive Committee

The Group executive committee as part of their role of the principal governing bodies tasked with defining and implementing the Group’s strategy and also oversees the definition of the framework of the internal control system.

Management at different levels is responsible for implementing and monitoring the internal control system within their respective areas of responsibility.

Internal Control and Enterprise Risk Management

The role of the internal control and enterprise risk management (ERM) function is to ensure the development and coordination of the internal control system across the Group. This includes the implementation of the book of internal control (BIC) and its continuous monitoring and improvement within the

Group. The internal control and ERM function also runs the enterprise risk assessment in coordination with risk owners.

Internal control relies on internal control managers and internal control coordinators in each global function who assist in the deployment of the various initiatives.

Internal Audit

The internal audit organization at Atos is centralized, which enables a global working practice following one Group internal audit plan and a consistent audit methodology. The internal audit operating principles are defined in the Group internal audit charter, which is validated by the chairman and CEO and by the chair of the audit committee. According to this charter, the mission of Group internal audit is to enhance and protect

organizational value by providing risk-based and objective assurance, advice and insight. This mission is performed through a systematic, disciplined approach to evaluate and improve the effectiveness of the risk management, internal control and governance processes. The audit committee of the board of directors receives regular reports on the internal audit work plan, its progress, and associated results and findings.

In 2025, Group internal audit department maintains its certification by the French Institute for Internal Audit and Internal Control (IFACI). This accreditation confirms the department meets the requirements of the 2025 internal

audit professional framework (RPAI) and thereby complies with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, attesting to the quality of the internal audit function.

7.4.3 Components of the Internal Control System

A – Governance/Control Environment

The organization, competencies, policies (methods, procedures and practices) and systems represent the ground layer of the internal control system and the fundamentals of the Group. The main components are presented in this section.

Responsibilities and powers: The following initiatives aim to frame the assignment of responsibilities:

- **delegation of authority:** In order to ensure efficient and effective management control from Group management to the country level, a formal policy sets out the authorization of officers of subsidiaries to incur legal commitments on behalf of the Group with clients, suppliers and other third parties. The delegation of authority policy has been approved by the board of directors, who retain authority over certain reserved matters, and rolled out under the supervision of the Group legal and compliance department;
- **segregation of duties:** The segregation of duties (SOD) policy defines accountability for implementing and monitoring organizational and technical measures proportionate to the risks of errors or fraud. A tool is used to perform automatic assessments of those rules in the main systems.

Compliance coordination: Compliance is coordinated centrally by a team placed under the responsibility of the Group general counsel, to ensure that the organizations, processes, and activities effectively support the compliance policy of Atos.

Competencies: the Group human resource management policy relies on the global capability model (GCM), which is a standard for categorizing jobs by experience and expertise across the Group. A Group policy on the bonus scheme completes this system by setting incentives.

Policies and procedures: Policies and procedures contribute to an appropriate control environment: main ones are gathered in the Book of Internal Policies and stored in a common repository. They include, among others, the code of ethics (further described in section 5.4.1: Business Ethics), data protection, payments and treasury security rules, investment committee and security policy.

Information Systems: Atos IT department is in place to provide common internal IT infrastructures and applications for Atos staff worldwide. It supports functions like Finance (accounting and reporting applications), Sales Operations (account planning, customer relationship management), Human Resources (resourcing tool, corporate directory), Communication (Group websites and Intranet) or Project Managers (capacity planning and project management).

Security and access to these infrastructures and applications as well as their reliability and performance, are managed by this department and benefit from the core expertise and resources from the Group.

B – Communication of Relevant and Reliable Information

Several processes are in place to ensure that relevant and reliable information is provided within the Group.

Monthly reviews of operational performance by geographies are organized under the responsibility of the Group Chief Financial Officer and in the presence of the relevant Heads of geographies and stakeholders.

A shared ERP system is deployed and used in almost all countries of the Group with the exception of notably some acquired entities, enabling easier exchange of operational information. It allows producing cross-border reporting and analysis (cross-border project analysis, customer or Industry profitability) as well as business reports through different analytical axes.

Formal information reporting lines have been defined, following the operational and functional structures. This formal reporting, based on standard formats, concerns financial and non-financial information as well as operational risks (through risk management committees), treasury (with payments and treasury security committee), or financial structuring (equity committee).

This bottom-up communication is accompanied by top-down instructions, issued regularly, and especially for budgeting and financial reporting sessions.

C – System for Risk Management

Risk management refers to means deployed in Atos to identify, analyze and manage risks. Although risk management is part of a manager's day to day decision

making process, specific formal initiatives are in place for risk management, as described in section 7.1 – risk management activities of this document.

D – Control Activities

Atos key control activities are described in the book of internal control (BIC) based on the main risks identified. This document, made available to all employees, complements the different procedures by addressing the key control objectives of each process to achieve an appropriate level of internal control.

It covers the financial processes, but also the various operational processes (prospecting to order, order to cash, offering lifecycle, HR management, asset lifecycle) and risk and compliance activities (security, legal, sustainability).

One updated version of the book of internal control was released and distributed throughout the Group in 2025 to refine controls or reflect improvements in various processes. This framework will continue to evolve, according to the growing maturity of processes and emerging risks (update at least once a year).

An IT control framework (part of the BIC) has been defined, detailing control activities related to client service. This framework is used by external auditors to issue ISAE 3402 reports¹ for several Atos clients.

E – Monitoring

Monitoring of the internal control system is the responsibility of the Group and Local Management.

Self-assessment questionnaires (perception based) targeting non-key controls are regularly filled in by the functions and the operations within the geographies. Control testing (evidence based) is also performed on critical controls and reviewed at Group level. Action plans are initiated when deviations are reported.

Internal audit is evaluating, through its risk-based reviews, that the internal control procedures are properly designed and applied. Internal audit also ensures that action plans are defined by Group and local management to mitigate the risk.

Internal audit executed the 2025 audit plan with 19 audit assignments ongoing or finalized, including ad hoc engagements at the request of Group executive committee. These missions are aimed at assessing the functioning of the internal control system and helping to

improve and make processes more reliable. All assignments are concluded by the issuance of an audit report, including action plans to be implemented by the related units or country. In addition, 2 investigations were carried out jointly with the compliance department.

The implementation of audit recommendations is continuously monitored as they fall due. Twice a year, critical, high & medium risk actions are reported to the Group executives and the audit committee of the board of directors. For the year 2025, 87% of due critical, high and medium actions have been implemented.

Audits on service organization controls (SOC) have been performed by independent external auditors for the main service providers who run processes on behalf of Atos, notably in the areas of payroll processing, accounts payable management or general ledger accounting processing.

1) ISAE3402 (International Standards for Assurance Engagements (ISAE) No. 3402). A global assurance standard for reporting on controls at a service organization used for auditor's report on internal control of a service to a third party. Activities of Atos typically have an impact on the control environment of its clients (through information systems), which may require the issuance of "ISAE3402 reports" for the controls ensured by Atos.

7.4.4 Systems Related to Accounting and Financial Information

The financial governance of the Group supports a set of global financial processes, which are part of the Group Internal Control system and are carefully monitored due to their sensitive nature:

- finance processes: general accounting, budgeting and forecasting, consolidation and reporting, treasury, credit risk management;

- expert functions processes: taxes, insurance, pensions;
- operational processes: bidding, contract execution and financial business model.

A – Local and Group Financial Organization

The management of the finance function is chaired by the Group CFO. In addition to Group CFO, the finance leadership team comprises geographies' heads of finance, global business lines heads of finance, and the Group finance function heads covering all relevant topics across the global finance organization.

Local finance teams having a direct reporting line to the Group finance function, as is the case for the other support

functions, reinforces the integration of the financial function, contributes to the full alignment of key finance processes and provides an appropriate support to operational entities of the Group.

The Group finance department oversees the financial processes, especially through financial consolidation, monitoring of compliance matters and supplying expertise and control of the reported financial information.

B – Group Finance Policies and Procedures

Group finance has drawn up a number of Group policies and procedures to control how financial information is recorded and processed in the subsidiaries. These policies and procedures are discussed with the statutory external auditors before issuance whenever required. They cover a number of elements:

- financial accounting policies cover Group reporting and accounting principles, guidelines on how financial information must be prepared, with common presentation and valuation standards. They also specify the accounting principles to be followed by Atos entities to prepare budgets, forecasts and to submit actual financial reporting required for Group consolidation purposes. Group reporting definitions (GRDs), internal

guidelines for IFRS and accounting rules applicable in the operations, are regularly reviewed;

- training and information sessions are organized regularly to disseminate these policies and procedures within the Group. A dedicated Intranet site is accessible to all Finance staff to facilitate sharing knowledge and issues raised by members of Atos's financial community;
- instructions and timetable: Financial reporting, including budgets, forecasts and financial statements by subsidiary, is performed in a standard format and within a timetable defined by specific instructions and procedures. Group finance liaises with statutory auditors to coordinate the annual and half-year closing process.

C – Information Systems

Information systems play a key role in the establishment and maintenance of a control system related to accounting and financial information. They have led to strongly structuring the processes and have enabled automated controls. They also provide ongoing monitoring and analysis capabilities.

An integrated ERP system supports the production of accounting and financial information in almost all the subsidiaries within the Group. Recently acquired entities are progressively migrated onto the standard ERP.

A single Group reporting and consolidation tool is used for financial reporting (operational management reporting and statutory data). Each subsidiary reports its financial statements on a standalone basis to be consolidated at Group level. There is no intermediary consolidation level and all accounting entries linked to the Group consolidation remain under the direct control of Group finance. Off balance sheet commitments are reported as part of the mainstream financial information and are reviewed by Group finance.

D – Monitoring and Control

In addition to the financial processes defined, monitoring and control processes aim to ensure that accounting and financial information complies with all applicable policies, rules and instructions.

The finance internal control tool has been deployed at local level across all geographies. It requires the Group companies to evidence their compliance with a subset of circa 50 key internal controls extracted from the book of internal control. A yearly plan defines the frequency and the scope according to which these controls are checked, fully aligned with the book of internal control. The finance internal control tool includes predefined reviews and approval workflows and provides appropriate back up to support closing positions.

Functional reviews are performed by Group financial support functions on significant matters relating to financial reporting, such as tax issues, pensions, litigations, off balance sheet items or business performance and forecasts.

Operational and financial reviews: Group Controlling supports Operations and Group executive committee in the decision-making process through monthly reviews and by establishing a strong link with geographies management in performing financial analysis and monitoring, enhancing control over operations and improving the accuracy and reliability of information reported to the Group.

7.4.5 Outlook and Related New Procedures to be Implemented

Main focus for 2026 will be to simplify and streamline control efforts to ensure that the Group will keep an effective and efficient Internal Control System in place.

Transformation initiatives started in 2025 will pursue their effects to improve and optimize processes, with benefits for the internal control system. In particular, the internal control department will review the internal control framework to reflect benchmarks and organizational

changes and enhance its risk-based approach to internal control monitoring in order to focus the testing on the controls mitigating the most important risks while gaining efficiency.

The internal audit department will pursue the audit plan reflecting the most recent risk assessment performed, and the follow-up of the implementation of its recommendations.



Common Stock Evolution and Performance

8

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8.1 Basic Data

8.1.1 Information on Stock Trading

The company’s shares have been admitted to trading on the Euronext Paris regulated market (Compartment A) since 1995, under ISIN code FRO000051732. Atos SE shares are eligible for SRD and PEA. The company’s shares are included in the SBF 120 index.

The main tickers are:

Source	Codes
Euronext	ATO
AFP	ATO
Bloomberg	ATO FP
Reuters	ATOS PA

The Euronext sector classification is as follows:

Euronext : classification sectorielle ICB	
Industry	10, Technology
Sup-sector	1010, Technology
Sector	101010, Software and Computer Services
Sub-sector	10101010, Computer Services

8.1.2 Free Float

As of December 31, 2025	Shares	% of share capital	% of exercisable voting rights ¹
Employees	18,865	0.10%	0.10%
Board of directors	309,063	1.59%	1.59%
<i>including chairman and CEO</i>	<i>303,743</i>	<i>1.56%</i>	<i>1.56%</i>
Treasury stock	7	0.00%	0.00%
Free float	19,084,566	98.31%	98.31%
TOTAL	19,412,501	100%	100%

1. The percentages of voting rights are calculated with reference to the number of voting rights exercisable at General Shareholders’ Meetings, i.e., number of theoretical voting rights minus the shares without voting right such as treasury shares.

It should be noted that, as of December 31, 2025, (i) the 1,741,539 Atos shares held by Melqart Asset Management (UK) Limited, representing 8.97% of the company’s share capital, (ii) the 1,532,478 Atos shares held by D.E. Shaw & Co, representing 7.89% of the company’s share capital, and (iii) the 1,117,841 Atos shares held by Tresidor Investment

Management, representing 5.76% of the company’s share capital, have been included in the free float because these holdings have been analyzed as not stable by Atos.

Stakes owned by employees and members of the board of directors, as well as treasury shares, are excluded from the free float.

8.2 Stock Ownership

Principal changes in the ownership of the company's shares in the past three years have been as follows:

	December 31, 2025		December 31, 2024		December 31, 2023	
	Shares	%	Shares	%	Shares	%
Melqart Asset Management (UK) Limited	1,741,539 ¹	8.97%	-	-	-	-
D.E. Shaw & Co	1,532,478 ²	7.89%	14,527,540,998 ³	8.11%	-	-
Tresidor Investment Management	1,117,841 ⁴	5.76%	11,178,413,757 ⁵	6.24%	-	-
ING Bank N.V.	- ⁶	-	9,567,259,657 ⁷	5.34%	-	-
Onepoint	-	-	- ⁸	-	12,414,101 ⁹	11.14%
Bank of America	-	-	- ¹⁰	-	5,904,331 ¹¹	5.30%
Employees	18,865	0.10%	134,610,909	0.08%	3,246,526	2.91%
Board of directors	309,063	1.59%	2,432,881,880	1.36%	9,625	0.01%
<i>Including the chairman & CEO</i>	<i>303,743</i>	<i>1.56%</i>	<i>2,432,437,432¹²</i>	<i>1.36%</i>	-	-
Treasury Stock	7	0.00004%	2,877,312	0.002%	77,312	0.07%
Others	14,692,708	75.69%	143,624,827,562	78.86%	89,787,412	80.57%
TOTAL	19,412,501	100%	179,035,979,643	100%	111,439,307	100%

1. In a statutory threshold-crossing declaration dated December 15, 2025, Melqart Asset Management (UK) Limited reported that on December 12, 2025, it had crossed upwards the 9% thresholds of the company's share capital and voting rights, and held 1,741,539 shares as of that date.
2. In a statutory threshold-crossing declaration dated July 31, 2025, D.E. Shaw & Co reported that on July 24, 2025, it had crossed downwards the 8% thresholds of the company's share capital and voting rights, and held 1,532,478 shares as of that date.
3. In a statutory threshold-crossing declaration dated December 24, 2024, D.E. Shaw & Co reported that, on December 18, 2024, it had crossed downwards the 9% thresholds of the company's share capital and voting rights, and held 14,527,540,998 shares as of that date.
4. Based on (i) the number of shares that Tresidor Investment Management declared holding in its statutory threshold-crossing declaration dated December 24, 2024 and (ii) the application of the reverse stock split ratio of 10,000 old shares for 1 new share implemented by the company effective April 24, 2025.
5. In a statutory threshold-crossing declaration dated December 24, 2024, Tresidor Investment Management reported that, on December 18, 2024, it had crossed upwards the 6% thresholds of the company's share capital and voting rights, and held 11,178,413,757 shares as of that date.
6. Following the legal threshold-crossing declaration dated June 30, 2025 (No. 225C1122), in which ING Bank N.V. reported that, on June 25, 2025, it had crossed downwards the 5% thresholds of the company's share capital and voting rights and held 940,022 shares as of that date, its potential holding is included under "Others".
7. Based on the legal threshold-crossing declaration dated December 19, 2024 (No. 224C2813).
8. Following the statutory threshold-crossing declaration dated July 11, 2024, in which Onepoint reported that, on July 5, 2024, it had crossed downwards the 3% and 2% thresholds of the company's share capital and voting rights and held 2,158,159 shares as of that date, its potential holding is included under "Others".
9. Based on the legal threshold-crossing declaration dated December 13, 2023 (No. 223C2047).
10. Following the legal threshold-crossing declaration dated December 13, 2024 (No. 224C2670), in which Bank of America reported that, on December 10, 2024, it had crossed downwards the 5% thresholds of the company's share capital and voting rights and held 24,752,285 shares as of that date, its potential holding is included under "Others".
11. Based on the legal threshold-crossing declaration dated September 14, 2023 (No. 223C1428).
12. In accordance with his subscription commitment, Philippe Salle participated in Atos SE's rights issue implemented as part of the company's financial restructuring, for a total amount of €9 million, corresponding to the subscription of 2,432,432,432 shares (representing 243,243 shares after the reverse stock split carried out on April 24, 2025).

The company's shares which are owned by employees are managed by Group mutual funds (FCPE) or held in direct shareholding. The supervisory boards of the Group mutual funds exercise the voting rights attached to the securities held within the funds. As of December 31, 2025, the shareholding of current and former Atos Group employees in Atos SE represented an overall 0.1% of the share capital.

As of December 31, 2025, Melqart Asset Management (UK) Limited, D.E. Shaw & Co and Tresidor Investment Management were the only shareholders to disclose a shareholding exceeding 5% of the company's share capital.

The treasury stock evolution is described below in section **8.7.8: Treasury Stock and Liquidity Contract**.

The threshold crossings which were disclosed in 2025 are described in section **8.7.3: Threshold Crossings**.

The reverse stock split, finalized on April 24, 2025, is described in section **8.7.1 Changes in share capital during the 2025 financial year**.

8.3 Dividends

Dividend Policy

The Group aims to strengthen its financial position over the coming years, and no future dividend distributions are expected to be paid before 2028. At its meeting held on March 5, 2026, Atos SE board of directors decided not to propose a dividend payment to the next annual general meeting.

A description of the restrictions applicable to dividend distributions under the financing documentation is set out in section 3.3.4 of the Universal Registration Document.

Dividend Payments Over the Last Three Financial Years

The dividends for the last three financial years were as follows:

Fiscal Period	Amount of the Dividend
Distribution for the 2025 financial year	N/A
Distribution for the 2024 financial year	N/A
Distribution for the 2023 financial year	N/A

8.4 Shareholder Documentation

In addition to the Universal Registration Document, the following information is available to shareholders:

- A half-year report;
- Quarterly revenue;
- Quarterly liquidity position;
- Regular press releases, regulated information and general Group's information, available through the Atos website at atosgroup.com.

8.5 Provisional Financial Calendar

April 21, 2026 (before market opening)	First quarter 2026 revenue
May 22, 2026	Annual general meeting
July 30, 2026 (before market opening)	First semester 2026 results
October 21, 2026 (before market opening)	Third quarter 2026 revenue

8.6 Contacts

Institutional investors, financial analysts as well as individual shareholders can, for any information, contact:

Marie de Scorbiac
Head of Investor Relations
E-mail: marie.descorbiac@atos.net

Sarah-Charlotte Chiche
Investor Relations
E-mail: sarah-charlotte.chiche@atos.net

Requests for information can also be sent by email to investors@atos.net

8.7 Common Stock

8.7.1 Changes in Share Capital During the 2025 Financial Year

As of December 31, 2025, the company's issued common stock amounted to €19,412,501 divided into 19,412,501 fully paid-up shares of €1 par value each.

Compared to December 31, 2024, the share capital was:

- increased by 11,193,973,025 new shares (prior to the reverse stock split) on March 6, 2025, to record the exercise of stock warrants;
- increased by 128,775,851 new shares (prior to the reverse stock split) on March 24, 2025, to record the exercise of stock warrants;
- increased by 342,642 new shares on June 30, 2025, to record the exercise of stock warrants;
- increased by 33,987 new shares on November 4, 2025, to record the exercise of stock warrants.

For information purposes, since December 31, 2025, the company's share capital was:

- increased by 41,229 new shares on February 9, 2026, to record the exercise of stock warrants. As a result, the share capital was increased to €19,453,730, divided into 19,453,730 shares with a nominal value of one euro each, fully paid up; and
- increased by 296,449 new shares on February 23, 2026, to record the exercise of stock warrants. As a result, the share capital was increased to €19,750,179, divided into 19,750,179 shares with a nominal value of one euro each, fully paid up.

Reverse stock split

On April 24, 2025, the company carried out a reverse stock split of its shares at a ratio of 10,000 old shares with a par value of €0.0001 for 1 new share with a par value of €1, in accordance with the decision of the board of directors dated March 6, 2025, following the delegation of powers granted by the combined shareholders' meeting of January 31, 2025 (29th resolution).

8.7.2 Changes in Share Capital Over the Last Five Years

Year	Change in common stock	Date	New shares	Total number of shares	Common stock	Additional paid in capital	New common stock
					(in € million)		
2021	Capital increase reserved to employees ¹	10/28/2021	737,166	110,730,332	0.7	21.8	110.7
2022	Capital increase reserved to employees ²	03/21/2022	33,367	110,763,699	0.03	0.8	110.8
	Capital increase resulting from the vesting and delivery of performance shares ³	07/25/2022	184,963	110,948,662	0.2	N/A	110.9
	Capital increase resulting from the vesting and delivery of performance shares ⁴	10/24/2022	2,880	110,951,542	0.003	N/A	111
2023	Capital increase resulting from the vesting and delivery of performance shares ⁵	07/24/2023	487,765	111,439,307	0.4	N/A	111.4
2024	Capital increase resulting from the vesting and delivery of performance shares ⁶	05/18/2024	214,052	111,653,359	0.2	N/A	111.6
	Capital increase resulting from the vesting and delivery of performance shares ⁷	07/29/2024	483,419	112,136,778	0.5	N/A	112.1
	Reduction of capital due to losses by reducing the nominal value of shares ⁸	12/02/2024	N/A	112,136,778	N/A	N/A	0.01
	Capital increase with preferential subscription rights ⁹	12/10/2024	63,062,910,207	63,175,046,985	6.3	227.0	6.3
	Capital increases reserved to certain creditors of the company ¹⁰	12/18/2024	115,860,932,658	179,035,979,643	11.6	2,923.9	17.9
2025	Capital increase through the exercise of stock warrants ¹¹	03/06/2025	11,193,973,025	190,229,952,668	1.12	N/A	19.02
	Capital increase through the exercise of stock warrants ¹¹	03/24/2025	128,775,851	190,358,728,519	0.01	N/A	19.04
	Reverse stock split ¹²	04/24/2025	N/A	19,035,872		N/A	19.04
	Capital increase through the exercise of stock warrants ¹¹	06/30/2025	342,642	19,378,514	0.34	N/A	19.38
	Capital increase through the exercise of stock warrants ¹¹	11/04/2025	33,987	19,412,501	0.03	N/A	19.41

1.

Under the 18th resolution of the annual general meeting of May 12, 2021.

2.

Under the 19th resolution of the annual general meeting of May 12, 2021.

3.

Under the 21st resolution of the annual general meeting of April 30, 2019.

4.

Under the 21st resolution of the annual general meeting of April 30, 2019.

5.

Under the 32nd resolution of the annual general meeting of June 16, 2020.

6.

Under the 31st resolution of the annual general meeting of May 18, 2022.

7.

Under the 20th resolution of the annual general meeting of May 12, 2021.

8.

Under the 1st resolution included in appendix 12 to the Accelerated Safeguard Plan approved by the Nanterre specialised commercial court on October 24, 2024.

9.

Under the 2nd resolution included in appendix 12 to the Accelerated Safeguard Plan approved by the Nanterre specialised commercial court on October 24, 2024.

10.

Under the 3rd, 4th and 5th resolutions included in appendix 12 to the Accelerated Safeguard Plan approved by the Nanterre specialised commercial court on October 24, 2024.

11.

The stock warrants were issued under the 6th resolution listed in appendix 12 of the Accelerated Safeguard Plan, approved by the specialized commercial court of Nanterre on October 24, 2024.

12.

The reverse stock split resulted in the allocation of 1 new ordinary share with a par value of €1 for every 10,000 existing ordinary shares with a par value of €0.0001 each. For the record, the reverse stock split is a purely technical exchange transaction with no direct impact on the total value of the company's shares and share capital.

8.7.3 Threshold Crossings

During the period from January 1, 2025, to December 31, 2025, the company was informed of the following legal threshold crossings:

- Melqart Asset Management (UK) Limited, acting on behalf of funds it manages, declared, in a legal declaration dated January 28, 2025 (AMF No. 225C0220), that on January 22, 2025 it crossed upward the thresholds of 5% of the share capital and voting rights of the company (following the purchase of Atos SE shares on the market and participation in a capital increase of the company) and held, on behalf of funds, 8,996,567,234 shares, representing 5.02% of the company's share capital and voting rights;
- ING Bank N.V. declared, in a legal declaration dated June 30, 2025 (AMF No. 225C1122), that on June 25, 2025

it crossed downward the thresholds of 5% of the share capital and voting rights of the company (following the sale of Atos SE shares on the market), and held, on behalf of funds, 940,022 shares of the company, representing 4.94% of the company's share capital and voting rights.

The company was not informed of any other legal threshold crossings in 2025, in accordance with article L. 233-7 of the French commercial code. From January 1, 2026, to the date of filing of this 2025 Universal Registration Document, the company has not been informed of any threshold crossing.

8.7.4 Voting Rights

Voting rights are in the same proportion as shares held except for treasury shares which do not carry any voting right. No shares carry double voting rights.

8.7.5 Shareholders' Agreements or Agreements that Could Result in Restrictions on Share Transfers and the Exercise of Voting Rights

The company has not received notice of any shareholder agreements for filing with the stock exchange authorities and, to the best of the company's knowledge, no "action de concert" or similar agreements exist.

The company is not aware of any agreements between shareholders that could result in restrictions on the transfer of shares and the exercise of the company's voting rights.

8.7.6 Agreements by the Company that may be Modified or Terminated in the Event of a Change of Control of the Company

Bank and bond financing agreements in which Atos SE is the borrower include a clause providing for the early repayment in the event of a change of control of Atos SE.

Some commercial agreements to which Atos SE is a party also contain a standard change of control clause.

Lastly, the agreement entered into by Atos SE, Bull SA and the French State on June 26, 2024 provides a call option to the benefit of the French state on sensitive sovereign

activities in the event that a third party exceeds the threshold of 10% or a multiple of 10% of the capital or voting rights of Atos SE (or Bull SA) if the parties have not reached a reasonable agreement on the terms and conditions for preserving national interests in relation to these sensitive sovereign activities (without prejudice to the application of the French regime for the control of foreign investments¹⁾).

8.7.7 Employee Shareholding

The Group's shares which are owned by employees are mainly managed by Group mutual funds (FCPE), the remainder being held directly by the participating employees under the Atos Group savings plan. The supervisory boards of the Group mutual funds exercise the voting rights attached to the securities held within the funds. As per the rules of the Group mutual fund (FCPE), Atos stock plan, the supervisory board decides on the

contribution of shares in case of a public offer (purchase or exchange). The supervisory board decides on any merger, spin-off and liquidation of any compartment of the fund and approves certain modifications to the rules of the fund.

As at December 31, 2025, the shareholding of current and former Atos Group employees in Atos SE represented an overall 0.10% of the share capital.

1) Any acquisition of more than 10% of the capital or voting rights of the Company must be approved in advance by the Minister of the Economy and may also trigger regulatory authorizations in certain countries.

8.7.8 Treasury stock and liquidity contract

Treasury stock

As of December 31, 2025, the company held 7 of its own shares which amounted to less than 0.00004% of the share capital with a portfolio value of €351.19 based on December 31, 2025, market price (closure price), and with a book value of €854,541.33. For information purposes, as of December 31, 2024, 77,312 shares were held in the treasury share account, it being recalled that a reverse stock split took place on April 24, 2025 (on the basis of 10,000 old shares for 1 new share).

These shares were purchased in the context of a share buyback program and are intended to be delivered to beneficiaries of performance shares plans, share purchase plans or other long-term incentive plans, and the liquidity contract (see the liquidity contract section below).

As of December 31, 2025, Atos SE held 7 shares, all held in the treasury stock account and none in the liquidity agreement account.

Liquidity Contract

Atos and Rothschild Martin Maurel entered into a liquidity contract on February 14, 2019, effective as from January 1, 2019.

As a reminder, this contract has been concluded following changes to the regulation applicable to liquidity contracts and is compliant with the AMF decision n° 2021-01 dated June 22, 2021 (the "AMF Decision"), effective since July 1, 2021.

The trading platform on which trades under the liquidity contract are made is Euronext Paris.

Following a decrease in the company's market capitalization, the liquidity contract, with an initial amount of €15 million, was amended by an addendum dated August 13, 2024, to reduce the resources allocated for the implementation of the agreement to an amount of €2 million, with the requirement to maintain a minimum balance of €500,000 in the liquidity account at all times.

The other provisions of the contract remain unchanged and fully effective.

Pursuant to its provisions, situations or conditions leading to the suspension or termination of the liquidity contract are the following:

- the performance of the liquidity contract is suspended in the conditions set forth in article 5 of the AMF decision;
- it can be suspended at Atos SE's request for technical reasons, such as the counting of shares benefiting from voting rights before a General Meeting or the counting of shares benefiting from a dividend before the ex-dividend date, and for a period of time specified by Atos SE.

The liquidity contract may be terminated at any time and without notice by Atos SE or by Rothschild Martin Maurel, subject to a one-month prior notice.

The transactions carried out in 2025 under the liquidity contract are as follows:

Cumulated Gross Flows as at December 31, 2025	Cumulative Purchases	Cumulated Sales
Number of shares	45,455,166	32,945,916
Average sale/purchase price	0.45	0.60
TOTAL AMOUNT OF PURCHASES/SALES	20,626,467.36	19,859,499.02

Legal Framework

The 15th resolution of the annual general meeting of June 13, 2025, renewed in favor of the board of directors, the authorization to trade in the Group's shares, in connection with the implementation of a share buyback program. This authorization is valid for a period of 18 months from the date of the annual general meeting.

These purchases may be carried out:

- to ensure liquidity and an active market of the company's shares through an investment services provider acting independently in the context of a liquidity contract, in accordance with the market practice accepted by the AMF;
- to attribute or sell these shares to the executive officers and directors or to the employees of the company and/or to the current or future affiliated companies, under the conditions and according to the terms set or accepted by applicable legal and regulatory provisions in particular in connection with (i) profit-sharing plans, (ii) the share purchase option regime laid down under articles L. 22-10-56 et seq. and L. 225-177 et seq. of the French commercial code, and (iii) free awards of shares in particular under the framework set by articles L. 22-10-59, L. 22-10-60 and L. 225-197-1 et seq. of the French commercial code and (iv) French or foreign law shareholding plans, in particular in the context of a company savings plan, as well as to carry out all hedging operations relating to these operations, under the terms and conditions set by market authorities and at such times as the board of directors or the person acting upon its delegation so decides;
- to remit the shares acquired upon the exercise of the rights attached to securities giving the right, whether immediate or deferred, by reimbursement, conversion, exchange, presentation of a warrant or any other way, to the attribution of shares of the company, as well as to carry out all hedging operations relating to the issuance of such securities, under the conditions set by market authorities and at such times as the board of directors or the person acting upon its delegation so decides;
- to keep them and subsequently use them in payment or exchange or other in the context of potential external growth operations;
- to cancel them in whole or in part through a reduction of the share capital authorized by the General Meeting pursuant to the 16th resolution approved by the General Meeting of June 13, 2025; or
- to implement any market practice that may be permitted by the AMF and, more generally, with a view to carrying out any other transaction that complies with the regulations in force.

This authorization shall be used at any time except during public offers on the shares of the company.

This authorization is also intended to allow the company to trade in its own shares for any other purpose in compliance with applicable regulations or which would

subsequently enjoy a legitimacy presumption under the relevant legal and regulatory provisions or that may subsequently be admitted as market practice by the AMF. In such a case, the company shall inform its shareholders by press release.

The purchase of shares shall not exceed, at any time, a maximum number of shares representing 10% of the share capital of the company, at any time, this percentage being applied to a share capital figure adjusted to reflect transactions affecting the share capital subsequent to the present General Meeting, it being specified that where the shares are repurchased in the context of a liquidity contract, the number of shares taken into account in calculating the 10% limit will be the number of shares purchased minus the number of shares resold during the period of the authorization. It is also specified that the number of shares acquired in order to be held and subsequently remitted in payment or exchange as part of a merger, demerger or contribution may not exceed 5% of the company's share capital at that date, and that the company may not directly or indirectly hold more than 10% of its share capital.

Acquisitions, sales and transfers or exchange of shares may be made by any means, subject to the limits authorized by the laws and regulations in force, on one or several occasions, on a regulated market or via a multilateral trading facility or a systematic internalizer or over the counter, including by public tender offering or by block purchases or sales (with no limit on the portion of the share repurchase program), and where required, by derivative financial instrument (traded on a regulated market or a multilateral trading facility via a systematic internalizer or over the counter) or by warrants or securities giving access to company shares, or the implementation of optional strategies such as purchases or sales of purchase or sale options, or by the issuance of securities giving access to the company's capital by conversion, exchange, redemption, exercise of a warrant or any other means to company shares held by this latter party, and when the board of directors or the person acting on the board of directors' authority, under conditions laid down in the law, decides in compliance with the relevant legal and regulatory provisions.

The maximum purchase price shall not exceed €100 per share (excluding fees).

The board of directors shall adjust the aforementioned maximum purchase price in the event of incorporation of premiums, reserves or profits, giving rise either to an increase of the nominal value of the shares, or the creation and the free allocation of shares, and in case of division of the nominal value of the share or share consolidation or any other transaction on equity, so as to take account of the impact of such transactions on the value of the shares.

The maximum amount of funds available for the buyback program is therefore €190,358,720, as calculated on the basis of the share capital on the date of the annual general meeting.

8.7.9 Potential Common Stock

Share Subscription Warrants

As part of its financial restructuring, Atos issued, on December 18, 2024, 22,398,648,580 stock warrants (the "warrants").

The warrants are exercisable over a period of 36 months, each giving the right to subscribe for 1/10,000 new ordinary share per Warrant (after the company's reverse stock split and the automatic adjustment of the warrants' exercise ratio). They were granted free of charge to certain participating creditors (as defined and in accordance with the accelerated safeguard plan), in consideration for subscription and guarantee commitments relating to the new super-senior financing entered into prior to the judgment opening Atos's accelerated safeguard proceedings.

As of December 31, 2025, 15,089,038,876 warrants had been exercised (i.e., 67.37% of the total warrants issued). As of the same date, 7,309,609,704 warrants (i.e., 32.63% of the total warrants issued) had not yet been exercised, notably due to the beneficiaries' lack of intention to dispose of their underlying positions and/or for reasons specific to the management and structure of certain beneficiary funds. The resulting potential dilution therefore amounts to 3.77% of the share capital and voting rights.

For information purposes, since December 31, 2025, an additional 3,376,780,000 warrants have been exercised, resulting in increases in the share capital by 41,229 new shares on February 9, 2026 and by 296,449 new shares on February 23, 2026.

Potential Dilution

Based on 19,412,501 outstanding shares as of December 31, 2025, the common stock of the Group could be increased by 2,593,635 new shares, representing 13.36% of the common stock before dilution. This dilution could come from (i) the acquisition of performance shares or free shares, and (ii) the exercise of stock warrants, as follows:

(in shares)	December 31, 2024 ¹				
	December 31, 2025	December 31, 2024	(restated for comparison purposes)	Change	% dilution
Number of shares outstanding	19,412,501	179,035,979,643	17,903,598	+1,508,904	N/A
From stock subscription options ²	0	0	0	0	0.00%
From performance shares/free shares	1,862,675	1,508,840	150	+1,862,525	9.60%
From stock warrants	730,960	22,398,648,580	2,239,864	-1,508,904	3.77%
Potential dilution	2,593,635	22,400,157,420	2,240,014	+353,621	13.36%
TOTAL POTENTIAL COMMON STOCK	22,006,136	201,436,137,063	20,143,611	1,862,525	N/A

1. Taking into account the application of the conversion ratio resulting from the share consolidation carried out subsequently, on April 24, 2025.

2. On July 25, 2022, the board of directors acknowledged the write-off of all the outstanding stock subscription options.

Stock Options

As of December 31, 2024 (and since July 26, 2022), there are no longer any outstanding stock subscription options.

Current Authorizations to Issue Shares and Other Securities

Pursuant to the resolutions adopted by the annual general meetings held on January 31, 2025 and June 13, 2025, the following authorizations to modify the share capital and to issue shares and other securities granted by the general meeting to the board of directors are in force as of the date of this Universal Registration Document:

Authorization	Common and Individual Caps	Cap in Nominal Value (€) (if applicable)	Use of the Authorizations (nominal value in €)	Unused Balance (nominal value in €)	Authorization Expiration Date
AGM June 13, 2026 16 th resolution Share capital decrease	10% of the share capital adjusted at the date of the decrease	-	0	10% of the share capital adjusted at the date of the decrease	08/13/2027 (26 months)
AGM June 13, 2025 15 th resolution Authorization to buyback the company shares	10% of the share capital adjusted at any moment	-	0	100%	12/13/2026 (18 months)
AGM January 31, 2025 30 th resolution Share capital increase with preferential subscription right	40% of the share capital on the date of the AGM (the "Global Cap") €1 billion for debt securities	7,161,439	0	7,161,439	03/31/2027 (26 months)
AGM January 31, 2025 31 st resolution Share capital increase without preferential subscription right by public offering other than those mentioned in article L. 411-2 of the French monetary and financial code	- Included in the Global Cap 10% of share capital (the "Sub-Cap") €1 billion for debt securities	1,790,360	0	1,790,360	03/31/2027 (26 months)
AGM January 31, 2025 32 nd resolution Share capital increase without preferential subscription right by public offering mentioned in article L. 411-2, 1° of the French monetary and financial code	- Included in the Global Cap and the Sub-Cap €1 billion for debt securities	1,790,360	0	1,790,360	03/31/2027 (26 months)
AGM January 31, 2025 33 rd resolution Share capital increase without preferential subscription right in order to remunerate contributions in kind	Included in the Global Cap and the Sub-Cap	1,790,360	0	1,790,360	03/31/2027 (26 months)
AGM January 31, 2025 34 th resolution Share capital increase without preferential subscription right for the benefit of one or more named persons	Included in the Global Cap and the Sub-Cap	1,790,360	0	1,790,360	07/31/2026 (18 months)

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Common Stock Evolution and Performance

Common stock

Authorization	Common and Individual Caps	Cap in Nominal Value (€) (if applicable)	Use of the Authorizations (nominal value in €)	Unused Balance (nominal value in €)	Authorization Expiration Date
AGM January 31, 2025 35 th resolution Increase in the number of securities in case of share capital increase with or without preferential subscription right	15% max. of the initial issue - Included in the Global Cap and the Sub-Cap	-	0	-	03/31/2027 (26 months)
AGM January 31, 2025 36 th resolution Share capital increase through incorporation of premiums, reserves, benefits or other	10% of the share capital	1,790,360	0	1,790,360	03/31/2027 (26 months)
AGM January 31, 2025 37 th resolution Capital increase reserved to employees	2% of the share capital - Included in the Global Cap and the Sub-Cap	358,072	0	358,072	03/31/2027 (26 months)
AGM January 31, 2025 38 th resolution Capital increase reserved to operations reserved to employees in certain countries through equivalent and complementary framework	0.2% of the share capital - Included in the Global Cap and the Sub-Cap	35,807	0	35,807	07/31/2026 (18 months)
AGM January 31, 2025 39 th resolution Authorization to allot free shares to employees and executive officers	- Cap of 2,024,324 shares¹ - Sub-cap of 425,675 shares¹ for executive officers	- Cap of €2,024,324 - Sub-Cap of €425,675	1,865,675 used in the cap² 425,675 used in the sub-cap³	€158,649 in the cap €0 in the sub-cap	03/31/2028 (38 months)

1.

Taking into account the reverse stock split carried out on April 24, 2025

2.

Share grants in 2025: 4,256,750,000 shares were granted on March 6, 2025 (i.e., 425,675 shares after the reverse stock split), 1,412,000 shares were granted on September 25, 2025, and 28,000 shares were granted on December 17, 2025.

3.

A grant of 4,256,750,000 shares was made on March 6, 2025 to the chairman and CEO (i.e., 425,675 shares after the reverse stock split).

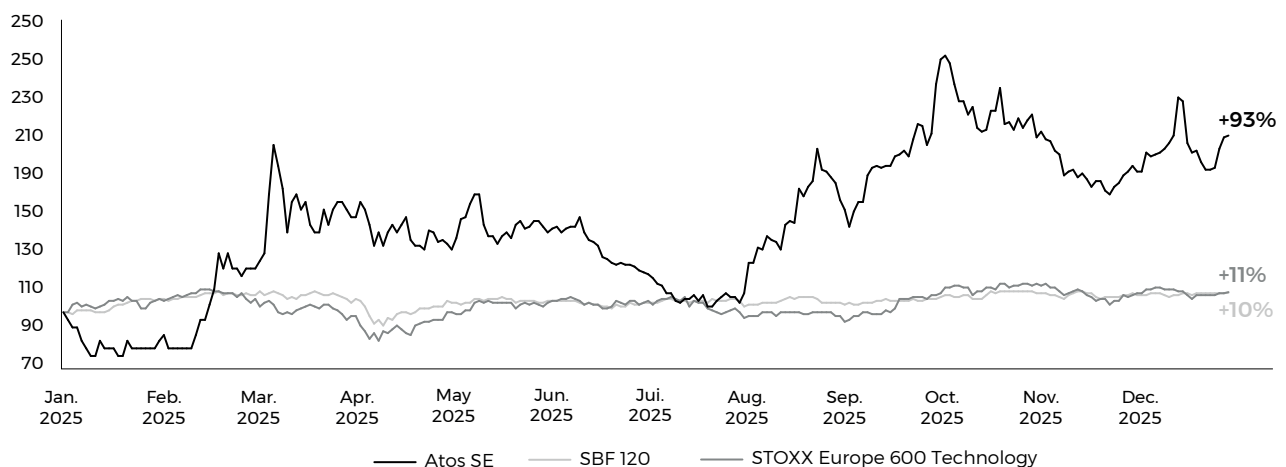
As of the date of this Universal Registration Document, the number of authorized new shares that may be issued under the aforementioned delegations of authority (the 36th resolution of the annual general meeting of January 31, 2025, being set aside) amounts to 7,772,997, representing 40.04% of the share capital.

8.8 Share Trading Performance

8.8.1 Stock Market Overview

The stock price of Atos closed the year 2025 with a sharp rise of +92.96%, at 50.17 euros, while the French benchmark index SBF 120 rose by +10.27%. In comparison, the STOXX Europe 600 Technology index (SX8E) recorded an increase of +10.60%.

● ● ● **Atos SE Share Performance in Comparison with Indices** (base 100 at December 31, 2025)



8.8.2 Key Figures

	2025	2024	2023	2022	2021
Total shares issued ¹ as of 31/12	19,412,501	179,035,979,643	111,439,307	110,951,542	110,730,332
Highest [Thursday, October 2, 2025] (in €)	61.05	6.99	15.29	38.92	76.12
Lowest [Thursday, January 9, 2025] (in €) ²	20.00	0.0016	4.64	7.28	35.36
Closing stock price as of 31/12 (in €)	50.17	0.0026	7.05	9.01	37.39
Average daily volume processed on Euronext platform (in number of shares) ³	150,293	3,989,985	1,430,364	1,524,127	812,752
Free-float	98.3%	99.9%	85.9%	97.1%	96.8%
Market capitalization as of 31/12 (in € million)	974	465	786	1,000	4,140
Enterprise Value as of 31/12 ⁴ (in € million)	2,817	1,703	3,016	2,450	5,365
EV/revenue	0.4	0.2	0.3	0.2	0.5
EV/OMDA	3.2	2.4	3	2	5
EV/OM	8	9	6	7	14

1. Reverse stock split effective April 24, 2025.
2. Restated, based on stock price after reverse stocks split.
3. 2024 & 2025 daily volumes after capital increase restated to compare with post-reverse split capital structure.
4. Assuming that (Enterprise Value) = (Market Capitalization) - (Net debt, excluding debt fair value adjustment).

8.8.3 Market Capitalization

Based on a closing price of 50.17 euros as of December 31, 2025, and 19,412,501 shares issued, the Group had a market capitalization of 974 million euros as of December 31, 2025, compared to 465 million at the end of December 2024.

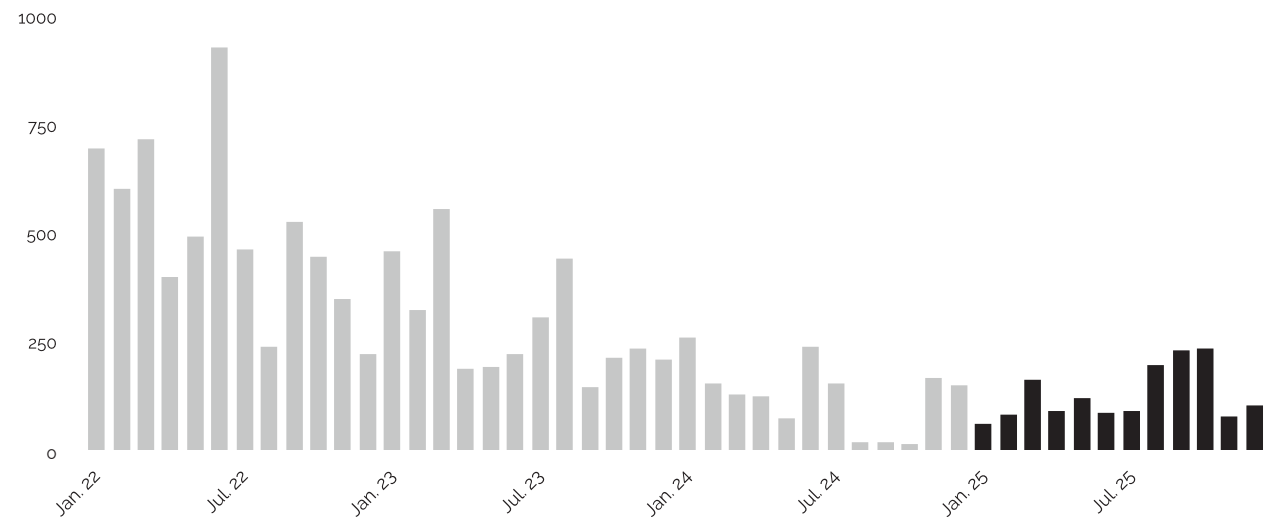
8.8.4 Traded Volumes

	Trading Volume (Euronext) ¹	
	(in thousands of shares)	(in € thousands)
1 st quarter 2025	8,551	312,923
2 nd quarter 2025	8,338	304,628
3 rd quarter 2025	13,243	523,184
4 th quarter 2025	8,192	420,240
TOTAL	38,325	1,560,975

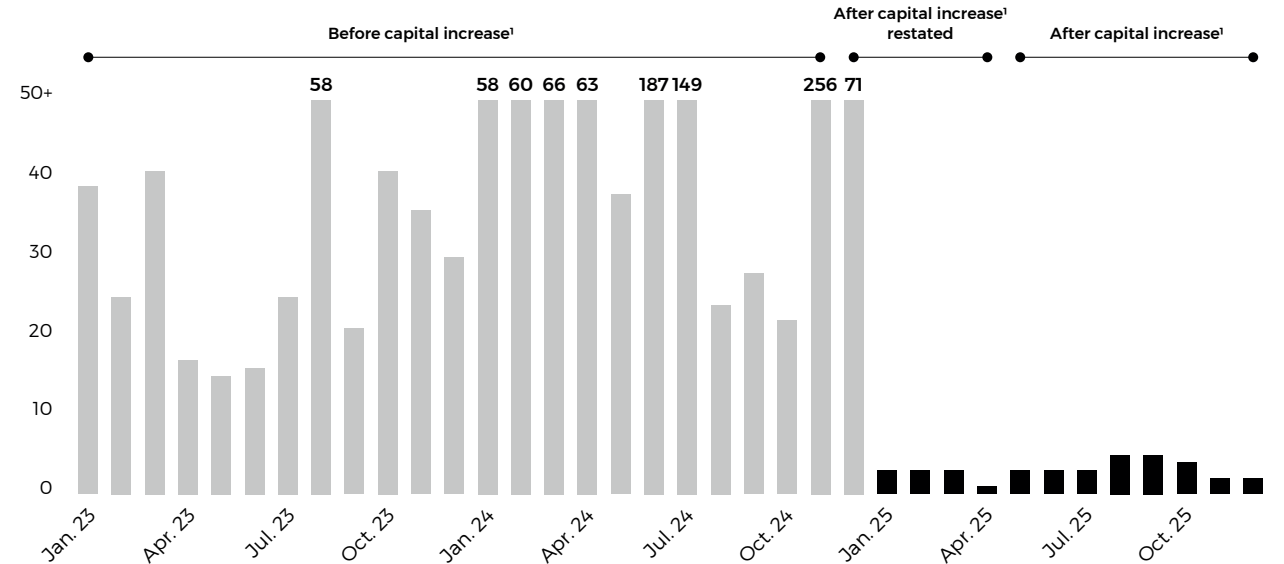
1. Restated, based on stock volumes after reverse stocks split effective April 24, 2025

In 2025, the average daily trading volume of shares reached 150,293 on the Euronext platform, compared to 3.989 million in 2024. Regarding trading volumes for Atos SE shares, the Euronext platform accounted for 40% of volumes in 2025, compared to 36% in 2023.

Monthly Trading Volume (in € million euro)



Monthly Trading Volume (in million of shares)



1. Effective on December 10, 2024



Other Information

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9.1 Persons responsible

9.1.1 Name and Position of the Person Responsible for the Universal Registration Document

Philippe Salle
Chairman and chief executive officer

9.1.2 Statement by the Person Responsible for the Universal Registration Document including the Annual Financial Report

I hereby declare that the information contained in this Universal Registration Document is, to the best of my knowledge, in accordance with the facts and contains no omission likely to affect its import.

I hereby declare that, to the best of my knowledge, the annual financial statements and the consolidated financial statements have been prepared in accordance with the applicable set of accounting standards and give a true and fair view of the assets and liabilities, financial position and profit or loss of the Company and of all the companies included in the scope of consolidation, and that the management report referred to in the

cross-reference table in section 9.5.2 of this Universal Registration Document presents a true description of the evolution, results and financial position of the Company and of all the companies included in the scope of consolidation, as well as a description of the main risks and uncertainties that they face and that it has been prepared in accordance with the applicable sustainability reporting standards.

Philippe Salle
Chairman and chief executive officer
Courbevoie, March 10, 2026

9.1.3 Persons Responsible for the Audit

Appointment and term of offices

Statutory auditors

Grant Thornton - Samuel Clochard

Appointed on October 31, 1990, then renewed in October 24, 1995, on May 30, 2002, on June 12, 2008, on May 17, 2014, and on June 16, 2020

Expiration date of the term of office: at the close of the annual general meeting convened to approve the financial statements for the financial year ended December 31, 2025

Forvis Mazars - Simon Beillevaire and Bruno Pouget

Appointed by order of the President of the Pontoise Commercial Court on December 19, 2024, then appointed by the annual general meeting on June 13, 2025

Expiration date of the term of office: at the close of the annual general meeting convened to approve the financial statements for the financial year ended December 31, 2030

9.2 Contacts

9.2.1 Global Headquarters

Registered Office of the Group and France
River Ouest
80 quai Voltaire
95870 Bezons, France
Tel: +33 1 73 26 00 00

Atos Group Management Office
Tour Aurore
18 place des Reflets
92400 Courbevoie, France

9.2.2 Group Leadership as of March 2026

Chairman and chief executive officer

Philippe Salle

Strategic Functions

Finance

Jacques-François de Prest

Human Resources

Paul Peterson

Legal and General Secretariat

Cécile Kavalsès

IT and Security

Frédéric Aubrière

Technology

Florin Rotar

Strategy & Operational Excellence

Laurent Soulier

Digital & Information

Frédéric Aubrière

Regions

BNN (Belux, Netherlands, Nordics)

Punit Sehgal

France

Franck Chartier

Germany, Austria & Central Europe

Christian Ernst

UK& Ireland

Michael Herron

North America

Michael Grunberg

International Markets

Daniele Principato

Global Delivery Center

Frederic Lelong

Business lines

Cloud & Modern Infrastructure, and Digital Workplace

Michael Kollar

Cybersecurity Services

Günter Koinegg

Digital Applications & Smart Platforms

Leon Gilbert

Data & AI

Narendra Naidu

9.2.3 Investor Relations

Institutional investors, financial analysts as well as individual shareholders can, for any information, contact:

Marie de Scorbiac

Head of Investor Relations

E-mail: marie.descorbiac@atos.net

Sarah-Charlotte Chiche

Investor Relations

E-mail: sarah-charlotte.chiche@atos.net

Requests for information can also be sent by email to investors@atos.net

9.3 Locations

Atos is present in main cities to support customers. The addresses and phone numbers of the Group main offices can be found on the Locations page on website atos.net. Details of current job opportunities can be found in Careers pages. An email address for general questions and comments about the Atos' Internet site can be found at the bottom of the page.

Global Headquarters

Registered Office of the Group and France

River Ouest
80 quai Voltaire
95870 Bezons, France
Tel: +33 1 73 26 00 00

Atos Group Management Office

Tour Aurore
18 place des Reflets
92400 Courbevoie, France

Europe

Austria
Belgium
Bosnia
Bulgaria
Croatia
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Luxembourg
Portugal
Poland
Romania
Serbia
Slovakia
Spain
Sweden
Switzerland
The Netherlands
United Kingdom

Americas

Argentina
Brazil
Canada
Chile
Colombia
Guatemala
Mexico
Peru
Puerto Rico
Uruguay
USA

Asia Pacific

Australia
China
Hong Kong
Japan
Malaysia
New-Zealand
Philippines
Singapore
South Korea
Thailand

India, Middle-East & Africa

Algeria
Benin
Burkina Faso
Egypt
Gabon
India
Israel
Ivory-coast
Madagascar
Mauritiaus
Mali
Morocco
Qatar
Saudi Arabia
Senegal
South Africa
Tunisia
Turkey
Togo
United Arab Emirates

9.4 Glossary

Financial terms and Key Performance Indicators	Business Key Performance Indicators
Operational Capital Employed	Revenue
Current and non-current assets or liabilities	TCV (Total Contract Value)
DSO	Order entry/bookings
Organic growth	Book-to-bill
CAGR	Backlog/Order cover
Operating margin	Pipeline
Other operating income and expenses	Legal staff
Gross margin and indirect costs	FTE (Full-time equivalent staff)
EBITDA	Subcontractors
OMDA	Interims
Gearing	Direct Staff
Interest cover ratio	Indirect staff
Leverage ratio	Permanent staff
Operating income	Temporary staff
Cash flow from operations	Staff turnover and attrition rate (for legal staff)
Net debt	Utilization rate and non-utilization rate
Change in net debt (cash)	
Free cash flow	
Earnings per share (EPS)	
Business terms	Market terms
BPO	Consensus
CRM	Dilutive instruments
ERP	Dividends
WAN	Enterprise Value (EV)
	Free float
	Market capitalization
	PER (Price Earnings Ratio)
	Volatility

9.4.1 Financial terms

Operational capital employed: Operational capital employed comprises net fixed assets and net working capital but excludes goodwill and net assets held for sale.

Current and non-current assets or liabilities: A current and non-current distinction is made between assets and liabilities on the consolidated statement of financial position. Atos has classified as current assets and liabilities those assets and liabilities that Atos expects to realize, use or settle during its normal cycle of operations, which can extend beyond 12 months following the period end. Current assets and liabilities, excluding the current portion of borrowings, lease liabilities and provisions, and current financial instruments represent the Group working capital requirement.

DSO: (Days of Sales Outstanding). DSO is the amount of trade accounts receivable (including contract assets) expressed in days of revenue (on a last-in, first-out basis). The number of days is calculated in accordance with the Gregorian calendar.

Organic growth: Organic growth represents the percent growth of a unit based on a constant scope and exchange rates basis.

CAGR: The Compound Annual Growth Rate reflects the mean annual growth rate over a specified period of time longer than one year. It is calculated by dividing the value at the end of the period in question by its value at the beginning of that period, raise the result to the power of one divided by the period length, and subtract one from the subsequent result. As an example:

2019-2021 revenue CAGR = $(\text{Revenue 2021} / \text{Revenue 2018})^{(1/3)} - 1$

Operating margin: Operating margin equals to External Revenues less personnel and operating expense. It is calculated before Other Operating Income and Expense as defined below.

Other operating income and expense:

Other operating income and expense include:

- the amortization and impairment of intangible assets recognized as part of business combinations such as customer relationships, technologies and goodwill;

- when accounting for business combinations, the Group may record provisions in the opening statement of financial position for a period of 12 months beyond the business combination date. After the 12-month period, unused provisions arising from changes in circumstances are released through the income statement under "Other operating income and expense";
- the cost of acquiring and integrating newly controlled entities, including earn out with or without presence conditions;
- the net gains or losses on disposals of consolidated companies or businesses;
- the fair value of shares granted to employees including social contributions;
- the restructuring and rationalization expense relating to business combinations or qualified as unusual, infrequent and abnormal. When a restructuring plan qualifies for Other operating income and expense, the related real estate rationalization & associated costs regarding premises are presented on the same line;
- the curtailment effects on restructuring costs and the effects of plan amendments on defined benefit plans resulting from triggering events that are not under control of Atos management;
- the net gain or loss on tangible and intangible assets that are not part of Atos core-business such as real estate;
- other unusual, abnormal and infrequent income or expense such as major disputes or litigation.

Gross margin and indirect costs: Gross margin is composed of revenue less the direct costs of goods sold. Direct costs relate to the generation of products and/or services delivered to customers, while indirect costs include all costs related to indirect staff (defined hereafter), which are not directly linked to the realization of the revenue. The operating margin comprises gross margin less indirect costs.

EBITDA (Earnings Before Interest, Tax, Depreciation and Amortization): for Atos, EBITDA is based on Operating Margin less non-cash items and is referred to as OMDA (Operating Margin before Depreciation and Amortization).

OMDA (Operating Margin before Depreciation and Amortization) is calculated as follows:

Operating margin, plus:

- depreciation of fixed assets (as disclosed in the "financial report");
- depreciation of right of use (as disclosed in the "financial report");
- net book value of assets sold/written off (as disclosed in the "financial report");
- net charge (release) of provisions (composed of net charge of provisions for current assets and net charge of provisions for contingencies and losses, both disclosed in the "financial report");
- net charge (release) of provisions for pensions (as disclosed in the "financial report").

Gearing: The proportion, expressed as a percentage of net debt to total shareholders' equity (Group share and minority interests).

Interest cover ratio: Operating margin divided by the net cost of financial debt, expressed as a multiple.

Leverage ratio: Net debt (before IFRS 9 fair value adjustment) / OMDAL last 12-months

Operating income (loss): Operating income (loss)

comprises net income (loss) before deferred and current income taxes, net financial income (expense), and share of net profit (loss) of equity-accounted investments.

Cash flow from operations: Cash flow coming from the operations and calculated as a difference between OMDA, net capital expenditures, lease payment and change in working capital requirement.

Net cash or net debt: Net cash or net debt comprises total borrowings (bonds, short term and long-term loans, securitization and other borrowings), short-term financial assets and liabilities bearing interest with maturity of less than 12 months, less cash and cash equivalents. Liabilities associated with lease contracts and derivatives are excluded from the net debt.

Free Cash Flow (FCF): The Free Cash Flow represents the change in net cash or net debt, excluding capital increase, share buyback, dividends paid to shareholders and non-controlling interests, net acquisition or disposal of companies.

Earnings (loss) per share (EPS): Basic EPS is the net income (loss) divided by the weighted-average number of common shares outstanding during the period. Diluted EPS is the net income (loss) divided by the diluted weighted-average number of common shares for the period (number of shares outstanding + dilutive instruments with dilutive effect).

9.4.2 Business KPI's (Key Performance Indicators)

9.4.2.1 Revenue

Revenue: Revenue related to Atos Group' sales to third parties (excluding VAT).

TCV (Total Contract Value): The Total Value of a Contract at signature (prevision or estimation) over its duration represents the firm order and contractual part of the contract excluding any clause on the decision of the client, as anticipated withdrawal clause, additional option or renewal.

Order entry/bookings: The TCV, orders or amendments signed during a defined period. When an offer is won (contract signed), the total contract value is added to the backlog and the order entry is recognized.

Book-to-bill: The Book-to-Bill is the ratio expressed in percentage of the order entry in a period divided by revenue of the same period.

Backlog/Order cover: The value of signed contracts, orders and amendments that remain to be recognized over their contract lives. It may include revenue recognized on contracts based on the actual use of billable services such as volume-based considerations. It does not hence represent the transaction price allocated to performance obligations not yet satisfied (backlog) as defined by IFRS 15.

Pipeline: The value of revenues that may be earned from outstanding commercial proposals issued to clients. Qualified pipeline applies an estimated percentage likelihood of proposal success.

9.4.2.2 Human Resources

Legal staff: The total number of employees under Atos employment contracts at the end of the period. Legal staff includes those on long sickness or long absence, apprentices, trainees, and employees on maternity leave, but excludes subcontractors and interims.

FTE (Full-time equivalent staff): The total number of staff calculated using information from time sheets on the basis of working time divided by standard contractual workable time per employee. In general, a person working on a full time contract is considered as one FTE, whereas a person working on a part time contract would be less considered than one FTE.

Calculations are based on contractual working time (excluding overtime and unpaid holidays) with potential workable time (in hours or days) = nominal time + overtime balance – unpaid vacation. For subcontractors and interim staff, potential workable hours are based on the number of hours billed by the supplier to Atos.

Subcontractors: External subcontractors are third-party suppliers. Outsourced activities (e.g. printing or call center activities) and fixed price subcontracting are excluded from the recorded number of subcontractors or interims.

Interims: Staff from an agency for temporary personnel. Interims are usually used to cover seasonal peaks or for situations requiring staff for a short period of time.

Direct Staff: Direct staff includes permanent staff and subcontractors, whose work is billable to a third party.

Indirect staff: Indirect staff includes permanent staff or subcontractors, who are not billable to clients. Indirect staff is not directly involved in the generation of products and/or services delivered to clients.

Permanent staff: Permanent staff members have a contract for an unspecified period of time.

Temporary staff: Temporary staff has a contract for a fixed or limited period of time.

Staff turnover and attrition rate (for legal staff): Turnover and attrition rates indicate the proportion of legal staff that has left the Group (voluntary and/or involuntary) in a defined period:

- turnover measures the percentage of legal staff that has left the business in a defined period;
- attrition measures the percentage of legal permanent staff that has voluntarily left the business in a defined period. Attrition rate is a ratio based on total voluntary leavers in the period on an annual basis divided by the average number of permanent staff in the period.

Utilization rate and non-utilization rate: Utilization rate + non-utilization rate = 100% of workable time for direct FTE, which excludes legal vacations, long-term sickness, long-term sabbaticals and parental leave. Workable time is composed of billed time, inactivity that is billable but not billed (exceptional holidays, sickness, on the bench which is between two assignments, other inactivity as delegation), and non-billable time (pre-sales, training, management meetings, research and development and travel). Utilization rate measures the proportion of workable time (hours or days) of direct FTE (own staff excluding subcontractors) that is billed to customer. The ratio is expressed in percentage terms based on billed hours divided by workable hours excluding vacations. Non-utilization rate measures the workable time (hours or days) of direct FTE (own staff excluding subcontractors) that is not billed or is non-billable to clients.

9.4.3 Business terms

BPO (Business Process Outsourcing): Outsourcing of a business function or process. e.g. administrative functions such as accounting, HR management, call centers, etc.

CRM (Customer Relationship Management): Managing customer relationships (after-sales service, purchasing advice, utilization advice, customer loyalty) has become a strategic component of a company's successful operation. Not only does CRM facilitate efficiency, it also leads to higher sales by building customer loyalty.

ERP (Enterprise Resource Planning): An ERP system is an integrated management software system built in modules, which is capable of integrating sales, manufacturing, purchasing, accounting and human resources systems into an enterprise-wide management information system.

WAN (Wide Area Network): A long-distance network that generally comprises several local networks and covers a large geographical area.

9.4.4 Market terms

Consensus: Opinion that emerges from the financial community, in which financial analysts play a prominent role. Consensus can relate to earnings outlook (individual stock consensus) or to a Group of companies in the same sector (market consensus).

Dilutive instruments: Financial instruments such as bonds, warrants, stock options, performance shares, which could be converted into shares and have therefore a potential dilutive impact on common stock.

Dividends: Cash or stock payments from a company's profits that are distributed to stockholders.

Enterprise Value (EV): Market capitalization + net debt, excluding debt fair value adjustment

Free float: Free float is the proportion of a company's share capital that is regularly traded on the stock exchange. It excludes shares in the six categories listed below (source Euronext):

- shares held by Group companies: Shares of the listed company held by companies that it controls within the meaning of article L. 233-3 of the French Commercial Code;
- shares held by founders: shares held directly or indirectly by the founders (individuals or family Group) when these founders have managerial or supervisory influence (management positions, control by voting rights, influence that is a matter of public knowledge, etc.);

- shares held by the State: Interests held directly by the State, or by public sector or other companies which are themselves controlled by the State;
- shares within the scope of a shareholders' agreement: Shares subject to a shareholders' agreement within the meaning of articles L. 233-10 and L. 233-11 of the French Commercial Code, and other than those held by founders or the State;
- controlling interest: Shares held by juridical persons (other than founders or the State) exercising control within the meaning of article L. 233-3 of the French Commercial Code;
- interests considered stable: Interests exceeding 5%, which have not declined by one percentage point or more, excluding the impact of dilution, in the three preceding years. This category also includes shareholders that, in addition to or in association with the link represented by share ownership, have recently entered into significant industrial or strategic agreements with the Group.

Market capitalization: The share price of a company multiplied by the number of its shares in issue.

PER (Price Earnings Ratio): Market capitalization divided by net income for a trailing (or forward) 12-month period.

Volatility: The variability of movements in a share price, measured by the standard deviation of the ratio of two successive prices.

9.5 AMF cross-reference table

9.5.1 Universal Registration Document cross reference table

This document is a full free translation of the original French text. The original document has been filed with the Autorité des Marchés Financiers (AMF) on April 10th, 2025, in accordance with article 212-13 of the AMF General Regulations. After filing, this document, as a Universal Registration Document, could be used to support a financial operation if accompanied by a securities note duly approved by the AMF.

The cross-reference table below identifies the information required by appendices 1 and 2 of the Commission Delegated Regulation (EU) 2019/980 of March 14, 2019 in accordance with the structure of the Universal Registration Document.

N°	Appendices 1 and 2 of the commission delegated regulation (EU) 2019/980 of March 14, 2019	Sections in the 2025 Universal Registration Document
1.	Persons responsible, third party information, experts' reports and competent authority approval	
1.1.	Indication of persons responsible	9.1.1
1.2.	Declaration by persons responsible	9.1.2
1.3.	Name, address, qualification and material interest in the issuer of experts	N/A
1.4.	Confirmation of the accuracy of the source from a third party	N/A
1.5.	Statement from the designated authority with no prior approval	N/A
2.	Statutory auditors	
2.1.	Names and addresses of the auditors	9.1.3
2.2.	Indication of the removal or resignation of auditors Information regarding changes of statutory auditors during the period	N/A
3.	Risk Factors	7.2
4.	Information about the issuer	
4.1.	The legal and commercial name of the issuer	4.1.2
4.2.	The place and the number of registration	4.1.2
4.3.	The date of incorporation and the length of life of the issuer	4.1.2
4.4.	The domicile and legal form of the issuer, the legislation under which the issuer operates, its country of incorporation, and the address and telephone number of its registered office	4.1.1; 4.1.2; 9.2
5.	Business overview	
5.1.	Principal Activities	
5.1.1.	Nature of the issuer's operations and its principal activities	1. "Atos Group profile"; 2; 3.1
5.1.2.	New products or services developed	2
5.2.	Principal market	1. "Atos Group profile"; 1. "Market Growth Dynamics and Atos Positioning"
5.3.	Important business events	1 "2025 key achievements"1. "Atos Group story"
5.4.	Strategy and objectives	3.2
5.5.	Dependence on patents or licenses, industrial, commercial or financial contracts or new manufacturing processes	7.2.4.2
5.6.	Basis for statements made by the issuer regarding its competitive position	1."Atos Group profile"; 1. "Market Growth Dynamics and Atos Positioning"

N°	Appendices 1 and 2 of the commission delegated regulation (EU) 2019/980 of March 14, 2019	Sections in the 2025 Universal Registration Document
5.7.	Investments	
5.7.1.	Main investments	1. "Group Overview"; "Atos Group story"; 6.1.7.5 – Note 1
5.7.2.	Material investments of the issuer that are in progress or for which firm commitments have already been made, including the geographic distribution of these investments and the method of financing	N/A
5.7.3.	Main joint ventures and undertakings in which the issuer holds a proportion of the capital	N/A
5.7.4.	Environmental issues	5.2
6.	Organizational Structure	
6.1.	Brief description of the Group	1. "Atos Group profile; 1. "Atos Group story"
6.2.	List of significant subsidiaries	6.1.7.5 – Note 18
7.	Operating and financial review	
7.1.	Financial condition	
	Balanced and comprehensive analysis of development and performance or position including both financial and, where appropriate, non-financial Key Performance Indicators	3.1 ; 3.3 ; 6.1
7.1.1.	Likely future development in the field of research and development	2.4
7.2.	Operating Results	3.1 ; 3.3 ; 6.1
7.2.1.	Unusual or unfrequent events or new developments materially affecting the issuer's income	1 "2025 key achievements"; 2; 3.1
7.2.2.	Narrative discussion about material changes in net sales or revenues	1. "Market Growth Dynamics and Atos Positioning; 2; 3.1
8.	Capital resources	
8.1.	Issuer's capital resources	6.1; 8
8.2.	Sources and amounts of the issuer's cash flows	3.3.2
8.3.	Information on the borrowing requirements and funding structure	3.3.3.1
8.4.	Restrictions on the use of capital resources	N/A
8.5.	Anticipated sources of funds to fulfill commitments	N/A
9	Regulatory environment	
9.1.	Information regarding any governmental, economic, fiscal, monetary or political policies or factors that have materially affected, or could materially affect, directly or indirectly, the issuer's operations	5
10.	Trend information	
10.1.	The most significant recent trends in production, sales and inventory, and costs and selling prices since the end of the last financial year	1 "Market trends"; 2; 3.1
10.2.	Known trends, uncertainties, demands, commitments or events that are reasonably likely to have a material effect on the issuer's prospects	1 "Market trends"; 2; 3.1
11.	Profit forecasts or estimates	
11.1.	Profit forecasts or estimates publication	N/A
11.2.	Statement setting out the principal assumptions upon which the issuer has based his forecast or estimate	N/A
11.3.	Statement pointing out the comparison with historical financial information consistent with the issuer's accounting policies	N/A

N°	Appendices 1 and 2 of the commission delegated regulation (EU) 2019/980 of March 14, 2019	Sections in the 2025 Universal Registration Document
12.	Administrative, management and supervisory body and senior management.	
12.1	Information regarding the members	
	Name, business addresses and functions	1. "Board of directors"; 1. "Group Executive Committee"; 4.2.3.1; 9.2
	Detail of the nature of any family relationship	4.2.3.7
	Relevant management expertise and management experience	4.2.3.1
	Details of any convictions	4.2.3.6
12.2	Conflicts of interest	4.2.3.7
13.	Remuneration and Benefits	
13.1.	Remuneration and benefits in kind	4.3
13.2.	Pension, retirement or similar benefits	4.3
14.	Board Practices	
14.1.	Current term office	4.2.3.1
14.2.	Contracts providing benefits upon termination of employment	4.2.3.8
14.3.	Information about audit and Remuneration Committee	4.2.4.3; 4.2.4.5
14.4.	Statement related to corporate governance	4.2.1
14.5.	Potential material impacts on the corporate governance	4.2.2
15.	Employees	
15.1.	Number of employees	5.3 ; 3.1.4
15.2.	Shareholdings and stock options	4.3.3
15.3.	Arrangements involving the employees in the capital of the issuer	8.7.7
16.	Major shareholders	
16.1.	Identification of the main shareholders holding more than 5%	6.2.4 – Note 6; 8.2
16.2.	Types of voting rights	4.1.3.2; 8.7.4
16.3.	Ownership and control	8.1.2; 8.2; 8.7
16.4.	Arrangements which may result in a change in control of the issuer	4.1.3.2
17.	Related party transactions	6.1.7.5 – Note 17; 6.2.5 – Note 18
18.	Financial Information concerning the issuer's assets and liabilities, financial position and profits and losses	
18.1.	Historical Financial Information	
18.1.1.	Audited historical financial information covering the latest three years	6.1; 6.2; 9.5.2
18.1.2.	Change of accounting referece date	N/A
18.1.3.	Accounting standards	6.1.7.2
18.1.4.	Change of accounting framework	6.1.7.2
18.1.5.	Financial information according to French accounting standards	6.1
18.1.6.	Consolidated financial statements	6.1
18.1.7.	Age of latest financial information	6.1

N°	Appendices 1 and 2 of the commission delegated regulation (EU) 2019/980 of March 14, 2019	Sections in the 2025 Universal Registration Document
18.2.	Interim and other financial information	
18.2.1.	Quarterly or half-yearly financial information	N/A
18.3.	Auditing of historical annual financial information	
18.3.1.	Independent audit of historical annual financial information	6.1.1
18.3.2.	Indication of other information in the Registration Document that has been audited by auditors	N/A
18.3.3.	Source of information and reason for information not to be audited	N/A
18.4.	Pro forma financial information	3.1
18.5.	Dividend policy	
18.5.1.	Description of the issuer's policy on dividends	3.3.4; 8.3
18.5.2.	Amount of dividend per share	8.3
18.6.	Legal and arbitration proceedings	7.3
18.7.	Significant changes in the issuer's financial position	6.1.7.5 – Note 19
19.	Additional information	
19.1.	Share Capital	
19.1.1.	Amount of issued capital	8.1.2; 8.2; 8.7
19.1.2.	Shares not representing capital	N/A
19.1.3.	Shares held by or on behalf of the issuer itself	8.7.8
19.1.4.	Convertible securities, exchangeable securities or securities with warrants	8.7.9
19.1.5.	Information about and terms of any acquisition rights and or obligations over authorized but unissued capital or an undertaking to increase the capital	8.7.8
19.1.6.	Information about any capital of any member of the Group which is under option or agreed conditionally or unconditionally to be put under option and details of such options including those persons to whom such options relate	N/A
19.1.7.	History of share capital	8.7.2
19.2.	Memorandum and Articles of Association	
19.2.1.	Register and entry number of the issuer and brief description of the issuer's object and purposes	4.1.2
19.2.2.	Rights, preferences and restrictions attached to each share category	4.1.3.2
19.2.3.	Article of association, statutes, charter or bylaws delaying, deferring or preventing a change of control of the issuer	4.1.3.2
20.	Material Contracts	3.1.3
21.	Documents on Display	8.4

9.5.2 Cross-reference table for the annual financial report

In order to facilitate the reading of this document, the cross-reference table hereafter, identifies within this Universal Registration Document the information which constitutes the annual financial report requested to be

published by listed companies in accordance with article L. 451-1-2 of the French Monetary and Financial Code and article 222-3 of the AMF General Regulations.

Information	Sections
Company financial statements	6.2
Consolidated financial statements	6.1
Management report	1. "Business Model"; 1. "Market growth dynamics and Atos positioning"; 3.1; 3.3; 4; 5; 6.1.7.5- Note 2; 6.1.7.5- Note 19; 6.2.6; 6.2.7; 7.
Declaration of the person responsible for the Universal Registration Document containing the annual financial report	9.1.2
Statutory auditors' report on the Company financial statements	6.2.1
Statutory auditors' report on the consolidated financial statements	6.1.1
Statutory auditors fees	6.1.7.5 - Note 20
Board of directors' report on corporate governance	4.4

In accordance with the requirements of article 19 of regulation (EU) 2017/1129 (Prospective Regulation) the following elements are incorporated by reference:

- the consolidated accounts for the year ended December 31, 2024 under IFRS, the related statutory auditors' reports and the Group management report presented within the Universal Registration Document n° D.25-0238 filed with the AMF on April 10, 2025, available on the Company's website;

- the consolidated accounts for the year ended December 31, 2023 under IFRS, the related statutory auditors' reports and the Group management report presented within the Universal Registration Document n° D.24-0429 filed with the AMF on May 24, 2024, available on the Company's website.

Other information included in these two Registration Documents has been replaced and/or updated, as applicable, by the information contained in the Universal Registration Document.

9.6 Full index

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