

Atos

Annual Compliance Review 2024



Table of Contents

Atos management commitment	3
Atos culture of integrity	4
2024 compliance activity in brief	5
Atos Compliance Organization: A combination of global and local strengths	7
Atos' Compliance Program: 2024 achievements and highlights	11
Identification and assessment of risks	11
Prevention of risks	13
Detection measures	20
Control measures	23
Duty of vigilance approach	24
More information about compliance at Atos	27

Atos management commitment



Group CEO & Chairman of the Board of Directors Philippe Salle

The publication of the 2024 Annual Compliance Review is an important event, where the Atos Group can reflect on the progress made over the past year and reaffirms its commitment to maintaining high standards of ethics and compliance within the organization. As Group Chairman and Chief Executive Officer, I am pleased to present for the first time this annual compliance report, which underscores the crucial importance of these values in our strategy and daily operations.

At Atos, we recognize that fostering a robust and proactive ethical and compliance culture is not only a legal obligation but also a fundamental driver of trust, sustainable growth, and long-term success. We take pride in the work our teams have done to seamlessly integrate compliance into our everyday operations, within a rapidly evolving technological landscape where digital transformation, cybersecurity, AI, data privacy and regulatory complexities are continuously shifting and demands constant vigilance.

The recent major regulatory changes in the European Union, highlighted by the AI Act or the Corporate Social

Responsibility Directive (CSRD), led us to reassess our day-to-day actions, push further our reporting practices, and invite us to consider who we are and who we want to be as a Group.

Further, the drastically evolving international political landscape and its impact on international sanctions conduct our Group to adapt constantly, while ensuring the Company's compliance in the face of change.

The elasticity of a solid program is the key to staying ahead of potential risks while ensuring all our employees share a culture of responsibility and transparency. This can only be achieved through robust compliance processes and the commitment of our employees to acknowledge that compliance is a long-term process.

I would like to thank all our employees, our partners, and our shareholders for the joint work towards highest standards of compliance. Joining forces on ethics and compliance does and will continue to allow us navigating the challenges ahead and build a resilient, sustainable future for Atos.

Atos culture of integrity



Group General Secretary & Group General Counsel Cécile Kavalsès

As Group General Secretary and Group General Counsel, I am fully committed to ensuring that a culture of compliance is deeply embedded across every facet of Atos, from the executive leadership to the front-line employees.

Integrity must be woven into the very fabric of daily operations and decision-making processes as illustrated by the guidelines, the policies and all principles driving our activity. Our leaders must set the right tone at the top and all managers must ensure that a culture of integrity is consistently applied in every department and team.

Employees, in turn, must feel empowered to uphold these standards and feel comfortable regarding what is expected from them. Ultimately, committing to act in accordance with these principles allows to hold each other accountable. By incorporating integrity into recruitment, training, performance evaluations, and reward systems, organizations can foster an environment where ethical behavior is not just encouraged, but expected, ensuring long-term success and trust with stakeholders.

Looking back, the year 2024 has not been all plain sailing with significant challenges for our Group but also

opportunities to demonstrate the importance of our corporate culture regarding integrity. The collaboration and efforts of the entire Compliance Network and all relevant functions have ensured that compliance remains a cornerstone of all our business activities.

We have worked diligently to address emerging risks, adapt to new regulations, and strengthen our internal processes. This Compliance Annual Review celebrates our achievements and identifies areas for further improvement. Cooperation between global and local forces has proved to be more than necessary and must be particularly deepened to ensure that integrity is applied as a common objective and guide while the Group pursues its transformation. This will be one of the central elements in our continued efforts for the year to come.

Looking ahead to 2025, I would like to take this opportunity to express my sincere appreciation to all our employees for their unwavering dedication to upholding the Atos values of integrity, trust, and excellence. It's only by raising awareness on a regular basis that we can continually improve. Let's remain focused on strengthening a culture of integrity that reflects our collective responsibility and ensure Atos remains a beacon of ethical business conduct.

2024 compliance activity in brief



Group Head of Ethics & Compliance Romain Dorison

In line with our continuous efforts to foster a culture of compliance at Atos, 2024 was another busy and challenging year, in which we were able to complete projects, pursue others, and conduct new initiatives, as the ever-evolving landscape in regulations and legislative changes imposes us to stay attuned and adapt.

The instrumental impact of our global network of Compliance Officers in delivering our projects and fulfilling our commitments must once again be praised, as it allowed us to rely on strong local support and initiatives, fronting the risks ever closer to the business and providing valuable insights into adapting the group requirements to the local framework.

In this regard, we take pride in the collective work conducted with our global network of Compliance officers in 2024 which allowed the group to tackle key compliance initiatives among which:

- The closing of the digitalization of the Atos Group Alert System exercises across the entire Group allowing our employees and any third party to benefit from a dedicated whistleblowing platform in over sixty-five (65) countries where Atos is located (<https://atos.integrityline.app/>). Approximately 120 case managers were specifically trained to receive and manage alerts via the system, principally from Compliance and Human Resources functions, ensuring our employees and any third party raising their concerns through the system in accordance with the Group Ethics Alert Policy will be addressed as necessary.
- Pursuance of the initiatives and action plans resulting from the Corruption Risk Mapping results, notably focusing on the local management of countries identified as the most exposed to the risk of corruption (based on cumulative materiality thresholds). Dedicated workshops were conducted

by the local Compliance Officers with relevant local management to review and assess the most prominent identified risks, and determine dedicated local action plans.

- As part of the continuous improvement of the third-party management processes, our entire portfolio of third parties has been centralized in a single compliance tool, ensuring an aligned approach in terms of suppliers, customers and business partners screening and due diligence processes. This centralization in a single tool improves the quality of screening, while continuing to consider the singular differences between the different counterparts subject to monitoring.
- Close monitoring of geopolitical landscape evolution and its compliance consequences on international sanctions and embargoes, in particular with regard to the evolving legal framework with the United States continuing to impose sanctions against Chinese imports, and the EU stepping up sanctions against Russia for the continued war against Ukraine with the releases of sanctions packages.
- Publication of a new policy on Charitable contributions (Donations and Sponsorships), notably to set up a mandatory step-by-step approval process to raise awareness internally about the risks it may represent as well as ensuring adequate due diligence is carried out on the potential contributions' recipients.
- Initiation of a Fraud Risk Mapping with the objective of proactively identifying any vulnerabilities that could be exploited for fraudulent activities within the Group. The fraud risks that could pertain to or affect Atos' activities were identified, workshops initiated, and the exercise continues considering the evolution of the group organization.

- The preparation work regarding a revamped Financial Integrity Training was also conducted in close cooperation with finance, internal control and group internal audit, as well as the Learning & Development Team with the objective to ensure tailor-made training adapted to Atos risks and organization, that will be accessible to all in 2025.
- Conduct of a dedicated competition/anti-trust law risk assessment in Iberia to assess and understand the risks faced by the organization. This exercise was conducted in anticipation of a group wide risk assessment to be conducted over 2025.
- In light of the major sporting events which Atos has been partnering in 2024 with the Olympics and UEFA Nations League, important efforts have been put in the definition and monitoring of relevant guidance regarding partners & customers invitations to these events.

Beyond the contribution of the Global Compliance Team and all local Compliance Officers, the effectiveness of Atos' compliance program is largely supported by all managers and employees at Atos, and their commitment to conduct their activity in accordance with the Code of Ethics and its complementary internal policies on a daily basis.

In this occurrence of the 2024 Annual Compliance Review, you will find more details about the key achievements conducted in 2024, and interviews with Compliance Officers and key compliance functions from Sales, Procurement, Human Resources, and Corporate Social Responsibility showcasing some of the excellent work being done within our business units, countries and strategic functions. All have played a key role in developing and applying the compliance program across the Group and the present document is an opportunity to promote their commitment and dedication.

Atos Compliance Organization:

A combination of global and local strengths

Atos' Compliance Organization is multi-layered to ensure that compliance is embedded in every part of the business, reflecting all operational business lines and geographies. The following section explains the role of all those involved in compliance management.



Atos Board of Directors

The Atos Board of Directors is responsible for Atos' ethical framework at Group level and oversees the development of the group compliance program endorsing its key elements including the Code of Ethics.

Group Compliance reports to the Audit Committee of the Board of Directors semestery on the progress of the compliance program, which is formally presented by the Group Head of Ethics & Compliance. In particular, the Audit Committee of the Board of Directors is informed on the alerts trends and the major cases through a presentation of detailed results and figures about the alerts raised, investigations results and sanctions taken where relevant. This report guarantees that the Audit Committee of the Board of Directors is fully informed about the issues having been raised through the alert system.

The Ethics Advisory Body (*Collège des Déontologues*)

The Board has appointed a body of independent and highly expert external professionals to provide advices and recommendations to the Group on compliance issues requiring ethical judgements.

The Ethics Advisory Body (*Collège des Déontologues*) meets as often as necessary when the importance, sensitivity or difficulty of a topic so requires. Over the course of the previous years, the Ethics Advisory Board helped ensuring support and feedback on specific compliance projects for the Group.

Geographies (Geos) and Country CEOs

Day-to-day operational responsibility for implementing compliance within the local organizations rests with the Geos and Country CEOs. As part of their appointment process, entity

CEOs are required to sign an "Acceptance of Compliance Form" which commits them to implementing the Code of Ethics and Global Ethics and Compliance Policy in their organization.

To deliver this commitment, the Company CEOs are responsible for:

- Resourcing the compliance function within their organization, which includes approving the appointment of the Compliance Officer proposed by the General Counsel of the organization concerned before they are validated by the Group Compliance Team;
- Working with the Compliance Officer to implement within their organization all the directives, policies, training and tools which have been set up by the Group Compliance Team as part of the compliance program;
- Setting the right tone from the top to ensure employees within their organization are fully aware of all directives, policies, training and tools through regular internal communication initiatives.

General Counsels

The General Counsels provide legal advice to the Geos and Country CEOs and management teams, and

support the Compliance Officers at local or regional level. General Counsels are responsible for:

- Providing Compliance Officers with legal support for the local implementation of the compliance program as needed, ensuring that local legal requirements are met;
- Ensuring compliance and export control clauses are included in commercial contracts and leading contractual negotiations;
- Supporting Compliance Officers in conducting internal investigations where needed;
- Working with Compliance Officers to provide virtual classroom training for key managers and the most exposed employees on compliance topics such as anti-corruption, fair competition, or trade regulations;
- Helping Compliance Officers convey messages to the local CEOs and management teams.

Group Compliance Team

Atos has a Group Compliance Team that ensures the definition and coordination of the compliance program.

The Group Compliance Team defines the compliance strategy, provides advice and recommendations to the management, and manages the global compliance framework, to ensure that compliance initiatives are appropriately implemented across all Group operations and adapted where necessary.

The Global Compliance Team works closely with the network of local Compliance Officers in the Geos and countries and dedicated Compliance Officers for the global functions.

To monitor the effective implementation of the Group compliance program, the Group Compliance Team collaborates closely with (1) Group Internal Control on the compliance related controls contained in the Book of Internal Control and in support of the control testing campaigns; and (2) Group Internal Audit, notably assisting them in defining the scope of the annual audit plan, participate in follow-up actions identified in the course of audits, and conduct joint investigations where necessary.

In addition, Group Compliance Team handles the management of the Group export control program and organization in providing guidance, recommendations and trainings on export control laws, regulations and contractual considerations to senior managers, general counsels and compliance officers as further described therein.

Compliance Officers' network

The worldwide Compliance Officers' network is a key part of Atos compliance program. Dedicated Compliance Officers are present locally in each Geos and/or relevant country and within each global relevant support function. They are generally appointed in addition to other functions they hold and based on their strong operational or functional background to ensure their ability and expertise in identifying risks and having the necessary level of seniority towards employees and local management. Their close links and presence with local or functional management allow Compliance Officers to define and promote the group compliance program in alignment with business realities and in an accessible way to all employees.

The Compliance Officers are expected to present and report to local management committees on a regular basis to ensure executives' attention is drawn onto compliance risks and duties, raise potential issues, and support senior managers in fostering a business integrity culture within each local entity.

Communication is an important part of their responsibilities as they coordinate local compliance communication with local management and communications teams ensuring that local needs – including the relevant languages – are considered. Their key positioning allows them to have a proper tone from the top set locally. Compliance Officers also manage compliance and ethical alerts reported through the alert systems.

During 2024, significant projects involved close co-operation and joint working between the Compliance Officers and the Global Compliance Team. These included the implementation of the new digitalized whistleblowing system to ensure its communication and promotion to employees, and their training as recipients of the alerts raised through the system and the improvement of third-party due diligence procedures in the sales and procurement processes.

A permanent flow of communication exists between Group Compliance and all Compliance Officers. The latter report in writing to Group Compliance on a semesterly basis regarding progress updates on the various measures of the compliance program, participation and conduct in local compliance, monitoring of local actions, receipt of alerts and conduct of investigations, and on any difficulties encountered.

The Group Compliance Team and local Compliance Officers attend regular meetings (monthly calls) aiming to collaborate on projects, support each other, and share knowledge and best practices.



Compliance Officer France

Loïc Reynaud

My career at Atos has always been related to Risk and Compliance. When I joined the company, more than 15 years ago, I came to set up the Internal Control organization, which objectives included, besides the reliability of financial information, to ensure compliance to laws and regulations, and the correct functioning of processes. After that, I initiated the Enterprise Risk Management (ERM) approach, that aims at identifying and managing risks that may impair the achievements of the organization's objectives.

After that, my next assignment allowed me to focus on one of the key risks for an IT organization as I took the responsibility of Security in France, to protect Atos assets (Data, IT, people and sites). In 2021 in addition to my role in Security, I have been appointed Compliance Officer in France.

Both Security and Compliance organizations have several fundamental aspects in common. Firstly, they both prioritize the protection of sensitive information and assets, and more broadly of the whole organization. Secondly, both functions require a proactive approach to identify and mitigate risks, and

rely on comprehensive frameworks and standards (ISO27001, Sapin 2, GDPR) that provide structured guidelines. Thirdly, security incidents or compliance alerts follow the same treatment process and are often interrelated.

Collaboration is another key aspect, as both teams must work closely with various departments within the organization to ensure that policies and procedures are effectively implemented and maintained. Regular training and awareness programs are also essential in fostering a culture of security and compliance across the organization, which is why these two subjects are covered by mandatory annual training sessions for all Atos employees. Finally, we can say that both functions are completely integrated into the overall governance of an organization, contributing to its resilience and continuity by ensuring that risks are managed and that the organization operates within the bounds of the law.



Compliance Officer India

Sanjay Ghungrud

Within the Compliance Department, 2024 was what we can call a challenging year: in India we have seen an increase in the number of alerts issued, we held workshops on the corruption risk mapping results for local management and we gave the ETO's training to

all the senior executives. The support provided by the Group Compliance team was remarkable and thanks to the continuous support and guidance, we could manage all the compliance issues with a high degree of efficiency. Working in collaboration with the Group

Compliance team is always a good opportunity to gain experience and understand better how to proceed and implement the processes on the local scale.

Every month are being held "Monthly Compliance Officers Calls", which are very interactive and an opportunity to share knowledge, between the Group and local entities but also between Compliance Officers directly. Every quarter, we receive an internal compliance newsletter, which is very insightful and covers all the important compliance topics which are very useful for the Compliance Officers. The

extended knowledge sessions and frequent interactions with the Group Compliance team are helping the local Compliance Officers to ensure the implementation of effective compliance mechanisms and on how to spread awareness on all important topics.

As part of the implementation of the Corporate Sustainability Reporting Directive (CSRD) and the mandatory sustainable audit that was conducted internally, I had to participate as a Compliance Officer, which was very exciting and a good opportunity to learn. The successful completion of the audit by the external auditors was another feather in our cap! As local Compliance Officers, we always extend the best support to all internal functions to ensure effective compliance with all applicable laws. Our dedicated participation in various internal and external audits resulted in successful certification and recertification by the ISO certification bodies.

We are very thankful for the continuous support extended by the Group Compliance team.



Compliance Officer North America

Michelle Moore

As a compliance officer, my primary duties involve providing support and guidance to the North America teams to ensure alignment with global compliance efforts. I offer support across various areas, including due diligence and screening for new Business Partner relationships, reviewing transactions during the Rainbow Process when compliance approval is required, and addressing export control issues.

Working in Compliance allows me the opportunity to interact with many different stakeholders in various business lines. It is especially rewarding to meet different co-workers and provide support as I learn about the challenges each unit

faces. I really enjoy when we can find ways to streamline processes for stakeholders and help our business grow.

At Atos, we are committed to supporting our teams by offering clear guidance on company policies and training to our team members to ensure understanding and adherence to Atos/Eviden objectives.

We strive to facilitate new business development and foster continued customer growth seamlessly. Ethics is central to our identity as a company, and as a compliance officer, I am dedicated to offering training and support to our teams.

Atos' Compliance Program: 2024 achievements and highlights

Atos' compliance program is structured in accordance with a risk management cycle approach, which encompasses the necessary steps for identification and assessment of compliance related risk, how the group prevents compliance risks and ensure the improvement of the control measures in place, as well as how the risks are monitored on an ongoing basis.

Atos' Compliance Program main pillars are organized around the following categories of compliance risks:



The following sections cover the steps we have taken in 2024 to address the above.

Identification and assessment of risks Corruption Risk Mapping

The Corruption Risk Mapping results from a cross-functional collaboration intended to define the actions and measures required to address corruption risks, including monitoring performed by Group Compliance and Group Internal Control on a regular basis. To pursue our top management commitments to reject any form of bribery, corruption or influence peddling, the methodology of the Corruption Risk Mapping is reviewed and adapted as necessary, to ensure a complete understanding of corruption risks within Atos' business processes.

The review conducted in 2023 was part of the continuous improvement and enhancement of the

compliance program and its alignment with the key measures of the French anticorruption law (known as "Sapin II"), as well as the recommendations of the French Anti-Corruption Agency. This update was completed thanks to a strong collaboration between Group Compliance, Group Internal Audit, and Group Internal Control & Enterprise Risk Management departments as well as a representative sample of operational managers from the business lines and other support functions at all levels of the organization.

The updated Corruption Risk Mapping relied on a staged approach unfolding in four main limbs:



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' current organization and activities through a bottom-up approach for both global functions and the regions; As a result, 58 scenarios among 25 risk areas were 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;
- An assessment 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;
- Consequent prioritization of the risks and development of action plans at the relevant levels in the organization to address issues or bring improvements.



Within the course of 2024, the results of the Corruption Risk Mapping were duly considered and reviewed with the relevant local managements of countries identified as the most exposed to the risk of corruption.

The determination of relevant risky countries was based on cumulative materiality thresholds (i.e.: local presence, number of local employees, annual turnover).

Within these countries, dedicated local workshops were conducted by the local Compliance Officers with local management to:

- Present and discuss the Corruption Risk Mapping analysis regarding identified risks in their geographical scope,
- Review all relevant risks and scenarios pertaining to the country,
- Assess processes and controls in place for such risks and scenarios, and
- Determine and agree upon specific actions plans to reinforce the prevention and detection measures as well as implementing relevant corrective measures pertaining to the operations of the geographical scope.



Security & Compliance Officer SAM
Adalton Pereira Cardoso

As Compliance Officers for the RBU SAM, we organized one of the local workshops, as South America was considered to be one of the risky regions where the organization of such workshop was deemed to be necessary, according to the Corruption Risk Mapping exercise conducted the year before.

These workshops had to be carefully planned, as running a corruption risk meeting with senior leadership requires preparation and a clear focus. One of the first key steps was to start putting together a straightforward agenda that highlights the purpose, key topics, and goals of the meeting. It was important to share all the relevant background information as well, ahead of time, to be sure that everyone could come ready to the workshop.

We kicked off the meeting by explaining to the senior managers why anti-corruption compliance matters, and not just for



Compliance Officer SAM
Andrea Sanicandro Da Silva

avoiding legal troubles, but for protecting the company's reputation and promoting a strong ethical culture from the inside and at every level. Then we walk through the key corruption risks we have identified. We used data, real examples, or insights from audits to back up our points. Our approach was to make it as a conversation where we were asking to the leadership team's their inputs and ideas on how to tackle these risks. The aim was to come up with practical solutions: see which internal controls could be strengthened, how the trainings could be ameliorated, or the due diligence improved. We wrapped up the workshop by summarizing decisions, assigning follow-ups, and outlining the next steps.

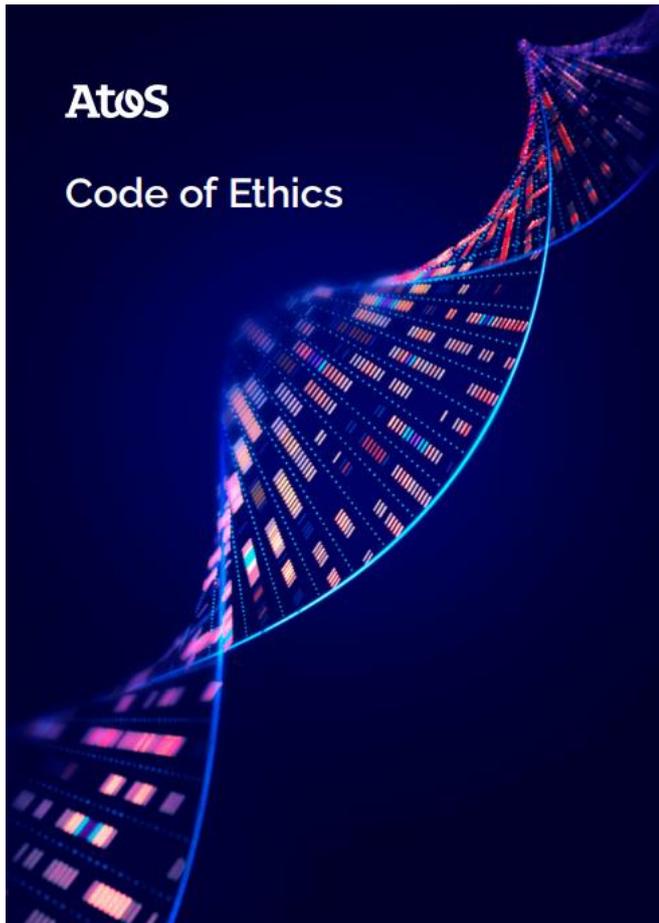
It is always important to remind leadership that their support is essential to driving change. As follow-up actions, we set up regular check-ins to track progress and fine-tune the plans as needed.

Prevention of risks

Training

The effectiveness of Atos' compliance program relies on every employee always carrying out their duties in line with the ethics and rules of the organization. To do so, employees must remain fully informed of the compliance landscape and associated risks and receive quality and up to date training. With this in mind, Atos has implemented a comprehensive compliance training program targeting individuals according to their roles and seniority.

Code of Ethics training



Atos Code of Ethics, which sets out the Group's ethical standards and approach and illustrates the tone at the top from the management, is the cornerstone of the compliance program.

To ensure all our employees receive regular awareness on its principles and can demonstrate adherence across the Group to the Code of Ethics principles, an online mandatory training supporting each section of the Code was created and is updated each year. All employees (regardless of their seniority, position, or location) must undertake this training annually.

Ethics in a Tier One Organization School (ETO²s)

To supplement the mandatory Code of Ethics training for all employees, the Group Compliance Team have

developed a training course for directors, managers, members of local management bodies and legal representatives of the different group entities, called "Ethics in a Tier One Organization School" (ETO²s). This training combines a practical approach and interactive discussions to provide a thorough understanding of what ethical behavior is and how to apply it on a day-to-day basis focusing on their role as managers of the organization. It is delivered by the General Counsels & the local Compliance Officers in each Country Cluster.

The ETO²s training aims at ensuring Atos 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, (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.

Compliance Officers' Training Program

Once 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", during which Group Compliance informs them about changes in internal processes, French and European regulatory developments that Atos must implement, new policies, updates, and anything else relevant to their role as Compliance Officer.

In addition, a specific initiative has been conducted in 2024 to reinforce Compliance Officers knowledge and alignment on key identified topics through quarterly sessions led by Group Compliance.

Export Control training

In 2024, the Group Compliance Team has increased awareness of international sanctions and export controls to the employees most concerned with export-control frameworks. Regular information and guidance have been provided by the Group Compliance Team and local Compliance Officers with regards to export control matters and dedicated training sessions in the regions.

Communication

Internal communication ensures that the compliance program is known, understood and followed by all employees. An annual communication plan for compliance is developed in cooperation with the Internal Communications team, and includes regular communications such as newsletters, as well as messages based around news and events, so that the communications are adapted and relevant to their daily work.



Regular communications



Having in mind the need for managers and leaders to receive relevant and practical information regarding compliance, the Global Compliance Team sends a dedicated regular Compliance Newsletter to management teams across the global organization.

The newsletter includes internal compliance news and campaigns about internal compliance projects, as well as compliance news from outside Atos of relevance and interest to senior managers in a practical format allowing them to have necessary information at a glance. It is attractively designed with a navigable format and is sent to around 2,000 managers across the Group. Efforts are put in ensuring the content of the newsletter is practical for managers and echoes the program and processes in place in terms of compliance.

Communication campaigns led by Compliance Officers on topics considered relevant to their respective perimeters have included campaigns to encourage completion of the mandatory trainings,

such as the Code of Ethics e-learning, as well as other complementary information regarding the group compliance program.

Communications based around news and events

In December, Atos maintained its engagement to promote the UN Anti-Corruption Day with a dedicated communication campaign.



At global level, an educational communication detailing the notion of corruption and recalling the responsibility of each member of the organization pertaining to the topic was published internally. The publication was well received by the employees and shared in their respective organizations. At local level, local Compliance Officers cascaded messages to employees, reiterating our zero-tolerance policy for all types of corruption and reinforcing the need to follow the rules and operating procedures designed to ensure Atos conducts its business ethically.

Compliance Officers have also run local communication campaigns and initiatives based on local needs and priorities. For example, in the lead up to festivals like Christmas, Diwali and the Chinese New Year, reminders were sent to ensure that giving and receiving gifts and invitations remains appropriate and in line with approved guidance.

Compliance awareness can only be maintained through both global messages around key compliance

standards and principles, and regular local or functional messages tailored for a specific audience on a particular area of vigilance. For that reason, compliance communications during 2024 have been delivered through a range of channels at a global and local level and using different media, to maintain employees' attention and ensure compliance remains at the forefront of their minds.

Third-party due diligence

Atos Compliance program is designed to ensure that the assessment of the integrity and business practices of our commercial partners always remains a crucial aspect of Atos business dealings.



Third-party management processes

As per our 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 our Duty of Vigilance obligations.

The third parties are then categorized according to detailed guidance on the interpretation of screening results for different findings, to ensure consistency of judgment between the different teams analyzing the results of screening customers and suppliers. Specific mitigations actions are then implemented according to the categorization.

In the continuity of previous years' actions, improvements in this part included the review and update of the relevant policies and processes related to the management of third parties, and the reinforcement of communication and training on the topic. Along with the centralization of all types of third parties into a single screening solution conducted in 2023, additional changes were introduced in the process in 2024 to improve efficiency of the screening and monitoring of all relevant third parties.

This continuous project involves constant co-operation between several departments within Atos organization, working with a joint project team which includes Group Compliance, Global Sales Operations, Global Procurement, Atos IT, as well as close collaboration with the supplier(s) of the screening tool(s).

Atos Partners' Commitment to Integrity

The Atos Partners' Commitment to Integrity sets forth the ethical commitments that all Atos partners (such as suppliers, subcontractors, clients, and other business partners) are expected to take and maintain when entering into a contract with Atos. It covers human rights, health and safety of individuals, business integrity and the environment and clearly acknowledges that a breach of the principles enacted therein could lead to the termination of their contract with Atos.

As part of these commitments, they are 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 is published externally on the Atos website here: <https://atos.net/wp-content/uploads/2024/09/atos-commitment-integrity-en.pdf>



Global Procurement Compliance Officer

Marta Iwicka

In the Global Procurement Compliance Officer role, I remain involved in evaluating the compliance of potential and existing suppliers with Atos' ethical principles.

In 2024 Atos Global Procurement has continued to strengthen and bring more awareness internally on compliance checks in the Supply Chain which are embedded into all key Procurement processes of sourcing, vendor onboarding, contracting, bidding, and ordering. Using our dedicated screening tools, we perform all the necessary verifications to ensure Atos is engaging only with reliable, healthy, and ethical suppliers. These checks are carried out at the time of the initial engagement, but the suppliers are also then monitored on an ongoing basis.

As part of our continuous improvement, we decided to upgrade one of the tools that we also use to perform screenings, accessible to a greater number of employees, by enriching its functionalities and hence monitoring better all our active suppliers.

Depending on the initial risk category attributed to suppliers, they will be screened and monitored in one of the two tools implemented. As Global Procurement Compliance Officer, I continue to be alerted of any potential critical changes in the supply chain and react immediately if required.

In addition to that, once a year, Procurement runs category risk mapping to identify and monitor additional suppliers, that are in a combination of high-risk Procurement categories and are located or having their activities in high & medium risk countries, according to our internal country's risk rating. This enables us to ensure that we cover the areas and activities most at risk in terms of compliance. Following these assessments, sometimes risk mitigation actions are then implemented, when risks are identified.

Procurement colleagues enthusiastically provide their support to fulfill Procurement Compliance Officer recommendations as they all understand the importance of having an ethical and compliant supply chain.



Global Sales Compliance

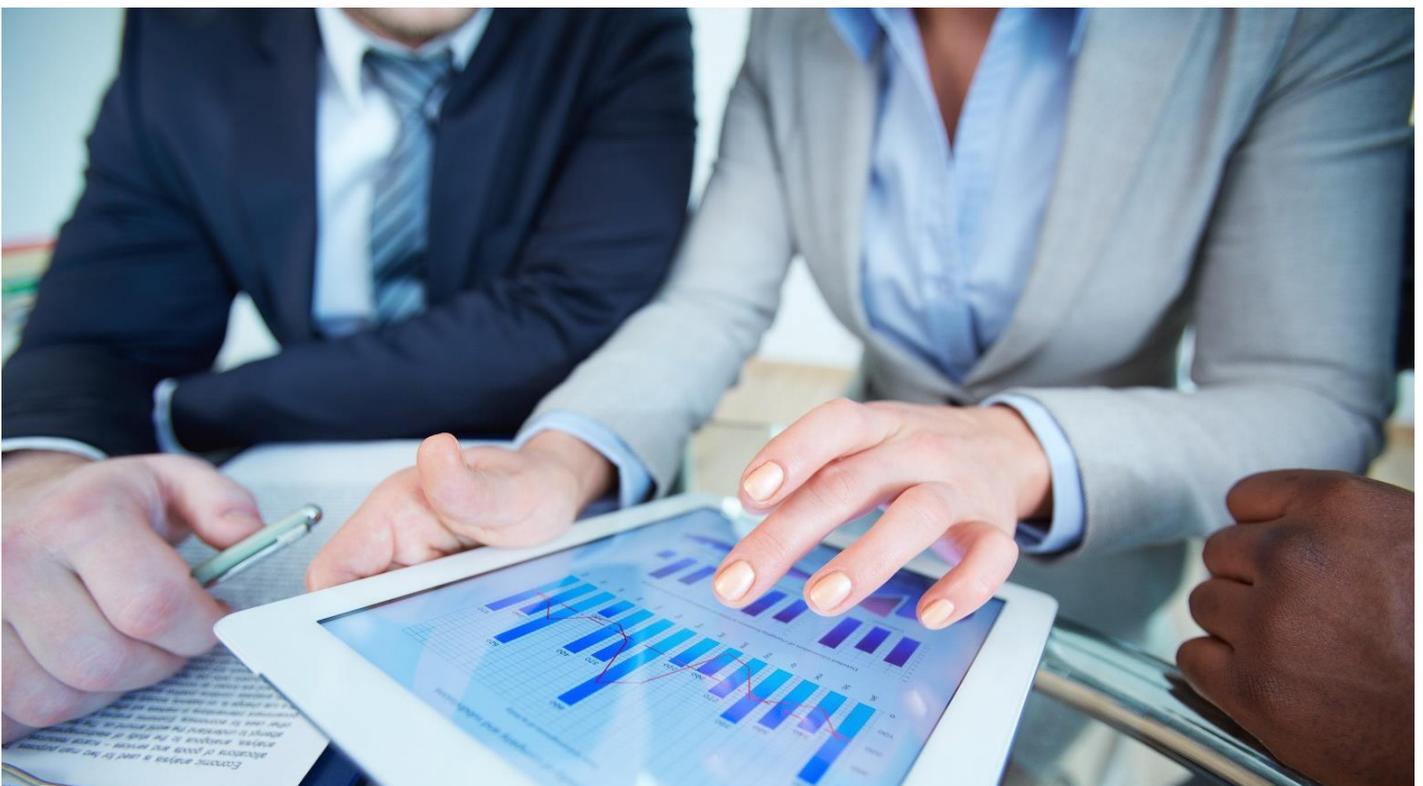
Oana Turcin

Regarding the Customer Compliance due diligence, 2024 presented interesting challenges: **geopolitical pressure** with changes in the countries risk level ratings, **increased regulation** and enforcement were also 'hot topics' for 2024 which led to a higher number of spot analyses on business opportunities coming from clients, also the exposure of some of our clients' industries to **artificial intelligence** (AI) and generative artificial intelligence has led to enhanced risks on the sales part, prompting us to set boundaries to protect the company assets and reputation, likewise an increase in the area of **business and financial crimes** was noted in the analysis of potential partners, which led to the strengthening of contractual rules on the engagement side.

In the view of the constant development and change of the global regulatory environment, under the

coordination and supervision of Group Compliance colleagues, we manage to have now more than ever the required high focus needed to keep up with the rules, updates of existing standards and enforcement trends across different jurisdictions / countries where we operate, to meet the needs of our customers without exposing ourselves or them to risk in this day and age, when companies are likely to pay a heavy price for non-compliance.

Although it was a demanding year, being part of such a professional and supporting team made it easier and exciting to constantly adapt and grow, to be able to face the arising challenges, to better communicate and to create the synergy between the commercial, legal, and financial aspects.



Anti-Fraud

Fraud poses a significant risk to any organization, potentially causing financial losses, legal repercussions, and reputational damage. Our group is entirely committed to address and contain the fraud risk and to maintaining the highest standards of integrity and transparency within our organization.

A large array of actions, policies, processes are embedded within our activities and controls to tackle these risks and are the foundation and core of the group Anti-Fraud program.

Fraud Risk Mapping

Within the course of 2024, Atos has initiated a 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 conducted exercise consisted in ensuring a complete identification of the fraud risks which may pertain to or affect Atos' activities. Formal risk assessments exercises/workshops have been initiated in 2024 with key group strategic functions having a view or expertise on these risks, in particular procurement, finance, human resources, legal, sales, IT and security, as they play a key role in relation to the identification of fraud risks and the deployment of anti-fraud measures.

The results from the group strategic functions workshops will be further completed in the course of 2025 through regional and geographical analysis of the main risks identified ensuring a cross functions and geographies analysis and will result in a consolidation and mapping of 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.

Financial Integrity Training

Since 2021, an e-learning dedicated to financial integrity has been rolled out in the group. The objective of this training is to raise awareness of Atos employees on all aspects of financial integrity, granting them the knowledge to identify red flags to ensure the right behavior at all levels of the organization and guide them on how to take the right actions that uphold our commitment to ensure accurate financial information.

In 2024, an important emphasis has been made by Group Compliance to prepare a completely revised version of the Financial Integrity Training e-learning. In cooperation with finance, internal control and group internal audit, and developed with the assistance of the Learning & Development Team, a new course regarding financial integrity, well aligned with Atos internal processes and main risks, will be launched to relevant employees in 2025 and made accessible to all.



Anti-Trust

Antitrust is an integral component of Atos' legal framework, aimed at ensuring fair competition and prevention of any anti-competitive practices to occur when doing business.

On competition law topics, the Global Compliance Team works together with the business units on an ongoing basis to advise and provide them with all the support they need, both in terms of responding to their questions, and in providing proactive guidance notes. Internal guidelines are available to all and cover key topics to ensure Atos employees have all necessary guidance when facing specific situations: what rules need to be respected and strictly followed when joint tendering or participating in business alliances, how ensuring compliance of vertical agreements in light of the applicable anti-competitive regulations, rules to live by when participating to an

external event where representatives of competitors might be present, etc.

Where necessary, or as a reminder, training sessions are given to specific population should they be deemed to benefit the most from specific risks they may encounter in the course of their work.

In 2024, an in-house mapping of competition risks has been carried in the Iberia region. This mapping exercise enabled us to assess precisely the risks which our digital services company is exposed to with the specific features of the sector in mind. It was an opportunity to assess the robustness and efficiency of our internal processes and identify improvements to be contemplated to further reduce risks in terms of non-competitive practices. Building upon this precious experience, a similar risk mapping is contemplated to be conducted at group level in the frame of 2025.

International sanctions and export control

Atos' presence and activities across the globe, with clients ranging from international organizations and government institutions to private sector multinationals and local businesses, imply an active role in the circulation of hardware, software and technology among persons (entities and individuals) located in different countries or territories. In so doing, Atos must comply with a vast array of legal requirements and therefore takes responsibility for ensuring that controlled items, services or technology are transferred in compliance with applicable laws and regulations.

2024 saw again a strengthening of international sanctions and export controls (notably from the US and the EU), thus increasing the lists of parties of concern and items subject to export licensing requirements.

The US government continued to increase controls on emerging technologies, particularly focusing on China, with new restrictions on US-origin goods, software and technology, targeting semiconductors and microelectronics, quantum computing, artificial intelligence, drones and encryption technologies.

In response to the USA and allied technology protective measures, China implemented new regulations on export control of dual use items.

In the meantime, the EU increased sanctions against Russia for the continued war against Ukraine with the release of a 14th package of sanctions in June and a 15th package in December, both increasing the number of parties of concern, implementing additional anti-circumvention measures and targeting specific activities or industries. In addition, the inclusion of a "no export to Russia" clause in relevant contracts (requirement from the

12th sanctions package) became mandatory in March 2024.

As a global initiative, in September, the G7 Sub-Working Group on Export Control Enforcement (comprising the United States, Canada, France, Germany, Italy, Japan, the United Kingdom, and the European Union) published for the first time a joint guidance on preventing evasion of export control and sanctions imposed on Russia. By listing the areas of common high priority (types of items or activities), red flag indicators and best practices, the aim of the guidance is to "assist industry in identifying Russian evasion practices and complying with Global Export Control Coalition controls" to protect from misappropriation of technology and to support export control and sanctions of the group.

The constant evolution of the regulatory environment highlights the importance of maintaining a close monitoring of export control and sanctions programs, and of structuring commercial processes to ensure compliance with laws and regulations applicable to our activities across the globe.

In 2024, the Group Compliance Team continued to improve export control governance by strengthening the network of compliance experts, increasing awareness and training to the most exposed employees and providing internal guidelines and updated contractual material (e.g., updated standard compliance clause, including "no-export to Russia" equivalent wording, etc.). The team also worked on improving screening of third parties, collecting export control classification information, reviewing transactions, and continuously adapting existing workflows.

Detection measures

Accounting controls

Accounting controls are a critical component of Atos compliance program as they help the company in ensuring its operations and finance practices are conducted in accordance with all applicable laws and regulations, such as the International Financial Reporting Standards (IFRS) and the internal control framework (standards set by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework). By implementing and maintaining effective accounting controls, Atos reduces the risk of fraud, improves the accuracy and reliability of its financial reporting, and protects its assets for the benefit of all its stakeholders.

The stringent accounting controls implemented within Atos contribute heavily to the compliance program through different controls embedded within its operations, in particular:

- **Segregation of duties** to maintain the tasks of authorizing, recording, and executing financial transactions separated. This reduces the risk of fraud by preventing one individual from having complete control over a financial process.
- **Authorization controls** to ensure that financial transactions are properly authorized by authorized personnel. This is done through a variety of means, such as requiring approvals for certain types of transactions, setting approval limit, using electronic approval systems, etc.
- **Recordkeeping controls** to make sure that financial transactions are accurately and completely recorded. This includes maintaining accurate accounting records and supporting documentation and regular accounts reconciliations.
- **Financial asset safeguards** to mitigate cash theft and misuse risks. This includes measures such as electronic security controls (e.g., access controls and encryption), delegation of authority and segregation of duties controls.
- **Monitoring controls** to regularly review the company's financial activities and systems to identify any potential problems. This is done through processes and controls review, internal audits, or data analytics.
- **Finance Internal Control Tool** is an application for the recording and approval of financial controls according to the BIC (Book of Internal Control) rules.

The recorded controls are systematically monitored, and samples are checked by the Finance Internal Control Department.

These accounting controls also help Atos to comply with a wide range of laws and regulations.

In pursuance of the work engaged in the previous years, Group Finance and Global Compliance continued in 2024 to work together on accounting controls related to compliance topics. The enhanced accounting controls developed during the past few years are fully integrated in the monthly review cycle of the month-end close.

Group Finance and Atos IT are continuously engaged to further improve automated controls into our SAP system, to reduce manual handling and increase further compliance with defined processes and controls.

For 2024 we paid special attention to:

- **Training and Awareness:** Increased training programs for employees in specific roles on the importance of accounting controls and how to adhere to them.
- **Regular Reviews:** Scheduled more reviews to ensure the effectiveness of the controls and to identify areas for improvement.
- **Improvement plans:** Executed as result of the identified areas.
- **Enhanced Automation:** Continued to improve and expand automated controls within the SAP system

Alert system

Atos has implemented a reporting system ("Group Ethics Alert System") enabling any employee or third party to raise an alert if they suspect that a law, regulation, or one of the principles set out in Atos Code of Ethics has been or is about to be breached, or in the event of a threat or serious prejudice to the general interest. It is vital that employees and third parties can raise issues and concerns, safe in the knowledge that these will be treated with strict confidentiality and that

they will be protected from retaliation, as long as they reported in good faith and selflessly.

The Group Ethics Alert System is key to ensuring that potential compliance issues are raised, investigated and dealt with effectively. Beyond dealing with the immediate issues raised in the alerts, the review of the cases and the findings from investigations provide valuable information about our risks and where we

need to educate employees and ensure appropriate controls are in place.

In 2024, Atos pursued its efforts to roll-out globally the dedicated digitalized alert system, the EQS platform, in line with the changes in the legal and regulatory framework further to the adoption of the Directive (EU) 2019/1937 on the protection of whistleblowers. The EQS platform was already active in Americas, India, Middle East, Africa, Turkey, and the APAC region.

For Atos European countries, relevant consultation and/or information processes of the European and local work councils has been conducted. By the end of 2024, the new system has been activated in all the

European countries where Atos is present (except the Netherlands and Poland).

The new platform launch was announced through dedicated campaigns and detailed user instructions were provided to all employees to ensure their effective knowledge and understanding of the digitalized tool.

The use of the digitalized tool supporting the whistleblowing system remains an option to the whistleblower who may always report their concerns through any other means available (Line manager, HR, Legal, Global Compliance Team, Local Compliance Officers).

Analysis of 2024 compliance alerts

A key aspect of Atos detection measures in relation to Compliance relies on the Group Ethics Alert System deployed within the organization.

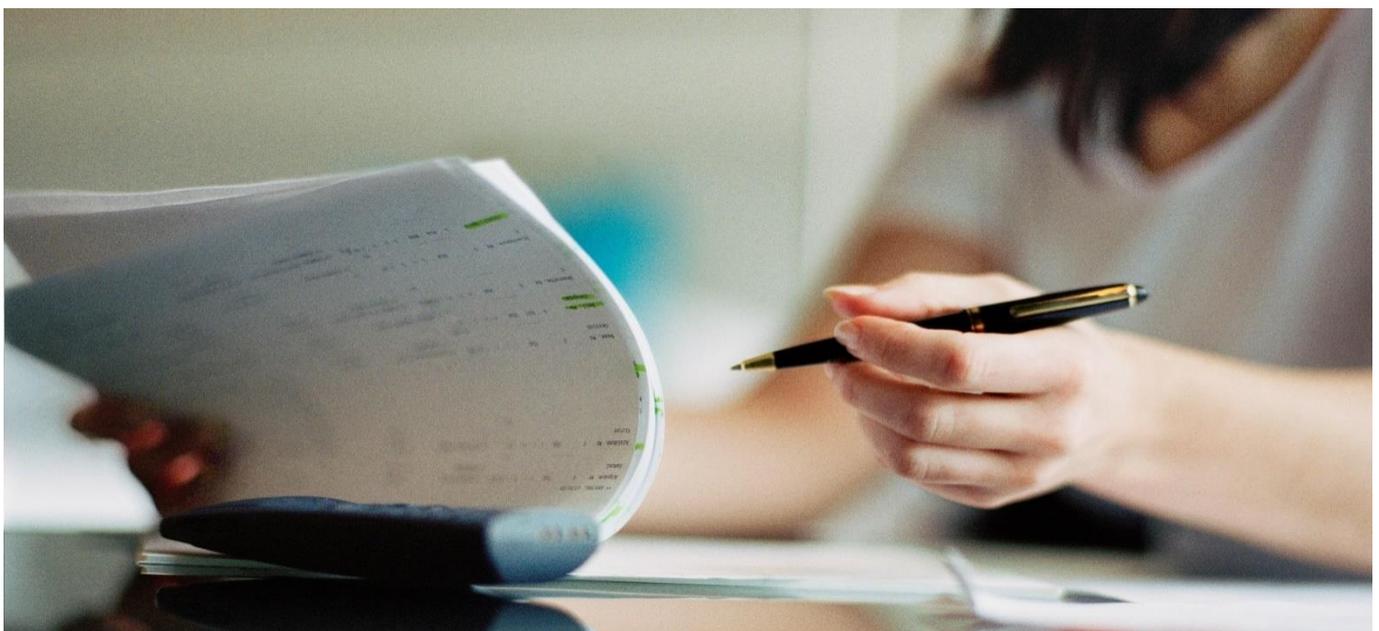
With regards to compliance alerts, a substantial increase in terms of activity has been observed over 2024. 94 alerts have been raised over the year compared to 50 alerts received in 2023.

The notable increase in the number of alerts suggests a better awareness of the system by employees as well as third parties, a strong positive outcome of the extended launch of the roll-out of a dedicated whistleblowing platform across all regions and demonstrates effectiveness of the strong efforts made in terms of awareness, training and communication campaigns about the Group's standards and policies.

The alert admissibility rate remains stable and the regional split between the geographies highlighted a

bigger proportion of alerts in countries where the dedicated whistleblowing platform had been deployed and activated in 2024. This aspect provides the organization with confidence that the Group Ethics Alert System has good global coverage and awareness across the organization and that employees and third party using it understand appropriately its purpose and the framework for its use.

A detailed analysis of compliance alerts is presented to the Audit Committee of the Board of Directors every year and shared with relevant management organizations. This analysis is used in both the updating of the Corruption Risk Mapping, in determining the Group Internal Audit plan providing information regarding subjects of alerts such as geographies and main processes affected by substantiated alerts and drives the areas of focus of the compliance program.





Compliance Officer Human Resources

Kumar Jugnu

As the Head of Group HR Quality, Security, Risk, and Compliance (QSRC) and the Risk and Internal Control Coordinator (RICC), my primary responsibility is to ensure adherence to Atos Internal Control Compliance Guidelines. I facilitate both internal and external audits, overseeing the progress of remediation efforts within HR functions. Through tests and self-assessments, I evaluate the maturity of our control environment. Working closely with global process owners and Group Internal Control, I ensure that our internal control activities are effectively implemented and maintained throughout the organization.

Since joining Atos in July 2023, I have participated in numerous initiatives and projects, gaining a profound understanding of the challenges faced by the HR team in a multicultural environment, and one of these projects was the implementation of EQS platform within the Group.

For EQS, trainings and communications were critical components of the implementation, which involved extensive

collaboration with local teams to ensure compliance with regional regulations and address specific legal challenges. This required close coordination with the compliance and legal teams to develop and communicate dedicated procedures for each legal entity. Throughout the implementation, we encountered various challenges notably due to ongoing legislative changes. However, by fostering a collaborative approach and leveraging the expertise of cross-functional teams, we were able to navigate these challenges and achieve our goals in strict collaboration with employee representatives where relevant. It has also reinforced our commitment to maintaining the highest standards of integrity and transparency in all our operations and reinforce communication on compliance.

Despite the challenges of this role, support from all leaders to promote compliance, integrity, and transparency, makes my job fulfilling and rewarding.

Control measures

The monitoring of the compliance program is managed in cooperation between Global Compliance and Group Internal Control and Enterprise Risk Management (ERM).

In all its operations, Atos operates a three-tier control system with three lines of defense:

First line of defense

The purpose of the first line of defense is to execute internal controls to ensure that processes are performed in compliance with the Group’s internal policies. They are performed by designated employees as part of their daily activities.

Second line of defense

The purpose of the second line of defense is to ensure that the first-line controls have been properly carried out. The effectiveness of these controls is regularly assessed through self-assessment questionnaires and testing campaigns organized by the Group Internal Control & ERM Team.

Third line of defense

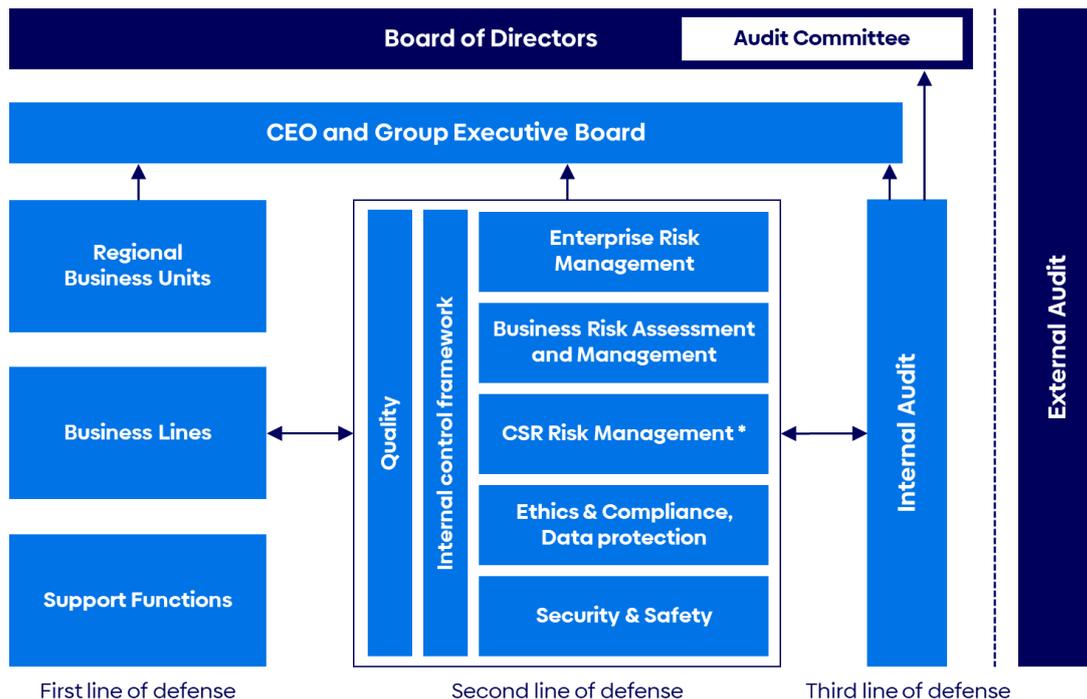
The purpose of the third line of defense is to ensure that the control system complies with the Group requirements and is implemented effectively. This is the role of Group Internal Audit, which is responsible for conducting entity reviews and process reviews, as per the approved annual audit plan.

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.

As for any internal control system, this mechanism can only provide reasonable assurance, not an absolute guarantee against risk.

Critical to this system are the internal control measures described in the Atos Book of Internal Control (BIC), a mandatory framework that lists the internal control activities that must be implemented throughout the Group. The BIC identifies the key controls to be executed by the first line of defense, as well as the control procedures for the second line of defense within each Atos Key Transversal Process, and Key Transversal Activity. It is reviewed on a continuous basis and new versions are published at least once per year.

In 2024, compliance controls in the BIC were fully integrated in the internal control approach. First, the design of such controls has been reviewed as part of a recurring and productive cooperation between Global Compliance and Group Internal Control. The effectiveness of compliance controls was then tested through a Group-wide control testing campaigns covering 116 controls which included compliance controls. Further to this, corrective actions have been taken with management to ensure improved effectiveness and follow-up. An evaluation of the maturity level of 242 internal controls was also carried out through a self-assessment questionnaire.



* CSR also reports to CSR Committee (BoD)

Duty of vigilance approach

Adopted in March 2017, the French Law on the Duty of Vigilance requires French companies to establish, publish and effectively implement adapted measures to identify risks and prevent serious impacts on Human Rights, Fundamental Freedoms, the Health and Safety of individuals, and the Environment, resulting from the companies' own activities, and the activities of their subsidiaries, subcontractors and suppliers with whom they have an established business relationship.

As an eligible company, Atos is required to implement a Vigilance Plan, formalizing these vigilance measures, and reporting on the actions taken in accordance. The Vigilance Plan is publicly detailed in the Universal Registration Document through presentation of key features of the management systems in place in terms of vigilance, including but not limited to: risk mapping, value chain assessment processes, mitigation and preventive actions, alert mechanisms, and monitoring systems on the effective and efficient implementation of measures.

Atos Vigilance Plan covers all Atos Group entities and the Tier-one (direct) suppliers and subcontractors with whom Atos has an established business relationship.

The monitoring and governance of the Vigilance Plan involves full coordination of key stakeholders who are directly participating in the prevention and mitigation of the targeted risks, including Group CSR, Group HR, Group Security, Legal and Compliance, as well as the Procurement functions. As a result, all actions and contributions form part of a unified and improved program, which is further detailed in Section 5.2.4 of the Atos 2024 Universal Registration Document.

In pursuance of the Duty of Vigilance Act requirements, the reinforcement of the group alert system conducted over 2024 accessible to all employees and third parties and directly available on the Atos website

demonstrates the group commitment towards the Duty of Vigilance Act by encouraging internal and external reporting.

To the same extent, strong efforts have been applied in 2024 regarding the due diligence process and evaluation program on third parties notably on human rights. Customers and prospects, suppliers and other business partners or intermediaries are thoroughly vetted using compliance screening software and databases prior to engagement, as well as adherence to stringent ethical undertakings. 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. Depending on the findings and resulting level of risk decisions/actions taken to ensure the safeness of Atos' activities and Atos' supply chain. With this in mind, the group undertook a tooling evolution for a consistent approach regarding its third parties' evaluation.

Above all, 2024 marked by the arrival of the Corporate Sustainability Reporting European Directive (as detailed in the following article) and considerably increased the number of indicators and data points the Group must report on, directly impacting the three major subjects covered by the Duty of Vigilance Act. Building upon the indicators already gathered and available within its operations, Compliance has been able to interoperate with the CSRD requirements. Limited adaptations will be necessary to deploy the full potential of Compliance existing KPI and align them with the group commitments for 2025.



Duty of vigilance: Focus on the Corporate Sustainability Reporting European Directive (CSRD)



Group CSR Manager
Laetitia Saulais

On January 1, 2024, the European Directive called “CSRD” (Corporate Sustainability Reporting Directive)¹ came into force for a first wave of companies located in Europe², including Atos SE, the mother company of the Atos Group. CSRD sets a mandatory more stringent non-financial reporting framework which drives companies’ transformation and reshuffles their organization.

Accordingly, the Atos Group will publish its first CSRD-compliant Sustainability Statement in 2025, reporting on financial year 2024. This statement will be included in Chapter 5 of the 2024 Atos Universal Registration Document (“URD”). Group subsidiaries reaching CSRD thresholds are exempted from publishing their own Sustainability Statement as Atos will publish a consolidated statement for the whole Group.

How is a new non-financial reporting framework a game changer in companies’ transformation and organization?

First, the cornerstone of CSRD is the so-called Double Materiality Assessment which allows the Company to identify not only sustainability-related risks and opportunities for the Company itself, but also positive and negative impacts of its operations³. Atos has conducted a Double Materiality Assessment early 2024 and has identified **63 Impacts, Risks and Opportunities (“IROs”)** among which **10 concern business conduct**, encompassing such topics as business ethics and responsible procurement

ID	Description	I, R, O
Business Ethics		
48	Corporate culture favoring ethical behaviors among stakeholders	Impact Positive
49	Trade non-compliance, particularly related to countries under embargo, leading to the Group’s products being employed in ways harmful to society	Impact Negative
50	Corruption and bribery cases contributing to political instability and ineffective public services	Impact Negative
51	Anti-competitive practices resulting in a loss of stakeholders’ trust and financial support, sanctions and penalties	Risk
52	Corruption and bribery cases creating reputational damages leading to financial losses	Risk

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 »)

² The implementation schedule depends on several criteria. Please refer to the CSRD Directive or the legislation transposing the Directive in your respective jurisdiction for further information.

³ From an impact and financial materiality perspective. Please refer to the 2024 URD, Chapter 5 for further explanation on the Double Materiality Assessment.

ID	Description	I, R, O
53	Non-compliance with regulatory ethics requirements leading to penalties and exclusion from bid offers	Risk
54	Trade non-compliance, particularly related to export controls and countries under embargo, leading to penalties and sanctions	Risk
Business conduct with the supply chain		
55	Responsible procurement requirements contributing to strengthen responsible practices across the supply chain	Impact Positive
56	Late payments resulting in litigations, reputational risk, administrative penalties and terminations of agreements	Risk
57	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	Risk

Secondly, reporting of non-financial information under this new framework articulates around these specific IROs and how the Company decides to address and manage them. Indeed, companies will need to report, in the Sustainability Statement, in relation to each and every IRO, such elements as the existence of policies, actions, targets and metrics (so-called “PATMs”) under a format prescribed by the regulation⁴.

Consequently, beyond ESG reporting, this new framework impacts strategy definition and is part of each and every European company’s transformation. **Business strategy must be driven by and address these material IROs related to each sustainable topics, in order to maximize financial performance.** This is a change of paradigm requiring enhanced collaboration

between Company’s functions. In addition, IROs must be considered when overseeing strategy, decisions on major transactions and risk management process.

Third, the non-financial information disclosed in the Sustainability Statement will be audited with the same scrutiny and seriousness as the financial information. The audit is performed by sustainability auditors appointed by the Annual General Meeting for a term of office of 6 years (*same as the financial auditors*). The auditors’ level of scrutiny will ramp up every year up until 2028 as the assurance level will move from a “limited assurance” to a “reasonable assurance” by that date (*“reasonable assurance” being the level of assurance applied for the financial statements*).

What has been achieved, business-conduct wise, for this first year of implementation of CSRD?

The teams were able to build on the already existing strong compliance and sustainable procurement programs rolled out throughout the Group. Based on the identification of IROs in the area of business conduct, Group Compliance, Group Procurement and Group CSR worked on:

i. Identifying the gaps between previous and newly expected data disclosures, it being specified that a great number of these metrics are new and channels for collecting the data and designing and implementing the related controls over the collection process have to be set up;

ii. Analyzing policies and to what extent they address the identified IROs and comply with CSRD requirements; and

iii. Revamping the CSR chapter of the URD to transform it into a CSRD compliant Sustainable Statement.

Next steps in 2025 to support the Group on this CSRD journey include finetuning and rolling out a roadmap of “Policies, Actions, Targets, Metrics” to gradually address all IROs.

⁴ The European Sustainability Reporting Standards («ESRS»)

More information about compliance at Atos

Additional information about compliance at Atos can be found in the following corporate publications:

The Atos Code of Ethics

<https://atos.net/content/governance/atos-code-of-ethics-en.pdf>

The Atos Partners' Commitment to Integrity

<https://atos.net/wp-content/uploads/2024/09/atos-commitment-integrity-en.pdf>

The Atos Human Rights Policy Statement

<https://atos.net/wp-content/uploads/2024/09/atos-human-rights-policy-statement.pdf>

The Privacy Information Notice for the Group Ethics Alert System

<https://atos.net/wp-content/uploads/2024/10/gdpr-for-the-atos-group-alert-system.pdf>

Investors' page of the Atos website to access the Universal Registration Document

<https://atos.net/en/investors/financial-information/financial-reports>



About Atos

Atos is a global leader in digital transformation with circa 82,000 employees and annual revenue of circa €10 billion. European number one in cybersecurity, cloud and high-performance computing, the Group provides tailored end-to-end solutions for all industries in 69 countries. A pioneer in decarbonization services and products, Atos is committed to a secure and decarbonized digital for its clients. Atos is a SE (Societas Europaea) and listed on Euronext Paris.

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.

Learn more at: atos.net

Atos Group is deploying safe and responsible AI solutions (internal and/or 3rd party based) for the internal use by its employees, collaborators and advisors when developing and delivering products and/or services to its customers as well as when and offering AI based solutions. A specific policy has been deployed across all the Group employees to ensure the protection of the confidentiality and the security of own data and our customers' data through the use of solutions vetted by our legal, security and data protection teams.

Additionally, the Group offers professional services that can help companies to understand requirements, to anticipate legislations applicable to AI, and to be better prepared to achieve compliance with those AI regulations as they are adopted.

Atos is a registered trademark of Atos SE. © 2025 Atos. Confidential information owned by Atos, to be used by the recipient only. This document, or any part of it, may not be reproduced, copied, circulated and/or distributed nor quoted without prior written approval from Atos.