Annual Compliance Review 2025

ATOS GROUP

Accelerating intelligence

Atos Compliance Review 2025

Contents

Atos management commitment

Group CEO and Chairman of the Board of Directors
Philippe Salle

As we release the 2025 edition of the Compliance Annual Review, I am honored to be able to carry on the tradition once again, and to continue to maintain a high level of transparency on all matters related to business ethics.

This year 2025 marked the beginning of a new era for Atos, following a prolonged restructuring process and the Genesis recovery plan, but above all a clear desire to change practices, without wavering on our dedication to maintaining a forward-thinking compliance program, to shape our future on the soundest possible footing. I was impressed by the resilience and adaptability shown by the Atos teams, demonstrating how deeply integrity is embedded in our identity and growth strategy.

Indeed, ethics and compliance are not only part of our corporate values: they are an integral part of our business and the way in which we operate and deliver. By embedding integrity into our operations, we support our clients to strive toward higher standards of governance and ethical conduct. In doing so, we create shared value: driving innovation while fostering trust and sustainable growth for both Atos and those we serve.

The regulatory framework and technological advances in which we operate are constantly evolving. Heightening stakeholder expectations requires continuous adaptation and strategic foresight. Compliance today is not a fixed obligation; it is a dynamic process that demands rigor, resilience, and collaboration across all levels and functions of the organization. Atos remains steadfast in its determination to anticipate these developments, so that we not only meet the standards of today but anticipate those of tomorrow.

I applaud the dedication of every Atos employee, partner, and stakeholder who has committed the same way to integrity this year.

Our unified efforts, through strategic innovation, reinforced governance, and a living culture of accountability, position us to meet future challenges with confidence. Together, we continue to build sustainable, trusted solutions that empower our business and society.

Atos culture of integrity

Group General Secretary and Group General Counsel

Cécile Kavalsès

In my capacity as Group General Secretary and Group General Counsel, I reaffirm my commitment to fostering a strong culture of compliance across our entire organization. This responsibility is shared by all teams—from executive leadership to operational units and support functions—who play a vital role in upholding our standards and ensuring responsible conduct in every aspect of our activities.

As a leading digital services company, we continue to evolve our practices and adopt innovative approaches that enhance our efficiency, strengthen our controls, and support our long-term ambitions. The integration of new technologies is guided by a clear priority: ensuring that every development aligns with our values, our ethical principles, and the regulatory frameworks that govern our sector.

Throughout the year, we have reinforced our governance, control mechanisms, and awareness initiatives to promote transparency, manage compliance risks effectively, and ensure human accountability in all our processes. These efforts support responsible innovation that benefits our customers, our employees, and society.

The continuous improvement of our methods and tools in relation to Compliance remains a key driver of performance and value creation as it enables us to support the business more effectively while maintaining the highest standards of integrity and professionalism in all our business and operational dealings.

To support this transformation, we launched a training program open to all employees, designed to strengthen understanding of emerging technologies and their responsible use. Through practical frameworks, models, and best practices, this initiative encourages informed adoption, raises awareness of potential risks and limitations, and empowers teams to use new tools with confidence and discernment.

Compliance remains a collective responsibility, one that must be fully embraced by executive leadership, operational teams, and all support functions to ensure that our standards, ethical principles, and regulatory obligations guide every action we take. Compliance is both a core part of our identity and a defining element of our reputation within the industry.

2025 in brief

Group Head of Ethics & Compliance
Romain Dorison

As part of Atos' engagement towards a strong culture of compliance and discipline across the Group, 2025 represented a year of sustained momentum and increased complexity. In an environment marked by evolving and increasingly demanding regulatory and legislative requirements, Atos continued to enhance its compliance framework by delivering key initiatives, progressing multi-year projects, and implementing new programs.

The Compliance Network remained a central component of the Compliance & Ethics framework, playing a critical role in the deployment of compliance initiatives. Its reorganization allowed for a streamlined and reinforced approach towards the evolving organizational needs and the Genesis strategy. This strengthened structure enhanced ethical oversight, ensured consistent application of compliance initiatives across local entities, and brought risk management closer to the business.

By providing local presence and expertise, the network enabled risks to be identified and managed closer to operations, while ensuring Group policies were appropriately applied within local regulatory environments and actively supported the Group in addressing priority compliance initiatives, including:

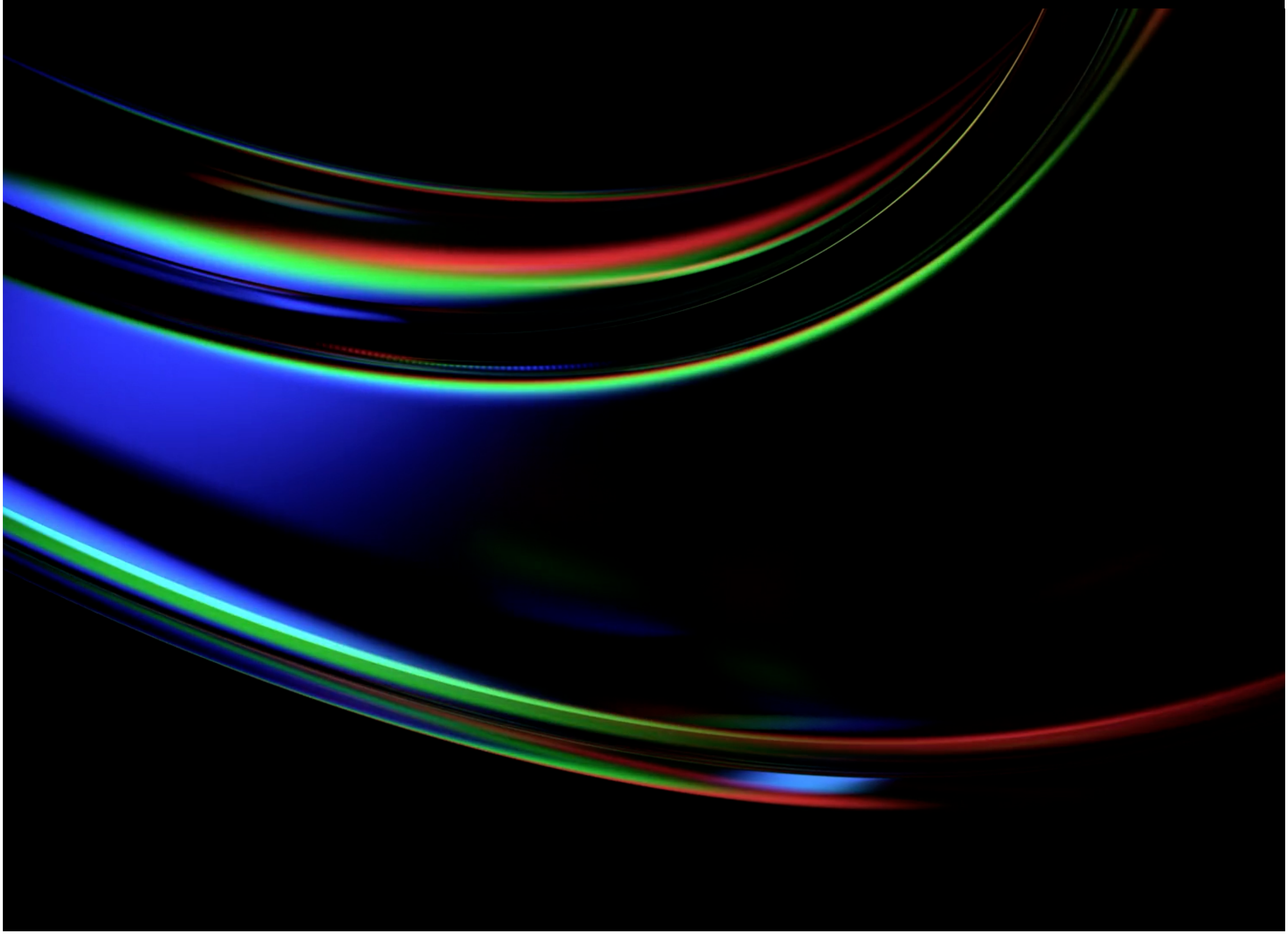
- The update of the Corruption Risk Mapping, in accordance with the French Sapin II anticorruption law and Atos' commitments to regularly update its risk assessment, has been completed in collaboration with the Group Internal Control & ERM, Group Internal Audit and representative operational managers from various business lines and geographies/clusters at all levels of the Group. This update followed the established methodology from the 2023 exercise, with enhancements reflecting changes in controls and organizational structure.
- The review of the methodology for evaluating third-party risks.
- The revamping of the country at-risk annual evaluation methodology enhancing the Group's ability to identify, assess, and mitigate potential compliance and regulatory risks across its global operations.
- Training courses were put at the forefront of our prevention efforts: a new training program was implemented for higher-risk functions, providing enhanced guidance on anti-corruption, competition law, and financial integrity to our Sales & Procurement functions; the Code of Ethics e-learning was migrated to a new online platform, updating the format to improve accessibility and engagement for all employees; and targeted populations received in-depth technical training on export control, further strengthening risk awareness and regulatory compliance across the organization.
- The update of the Atos Partners Commitment to Integrity, introducing key enhancements to improve clarity, consistency, and alignment with regulatory and market standards on our Group's ethical and sustainability commitments, notably under the CSRD and the French Duty of Vigilance law. Scope was

refined to cover all Partners in the Group's supply chain, including vendors, suppliers and their employees, agents and subcontractors.

- Completion of the consolidation of alerts reporting framework to align with the Corporate Sustainability Reporting Directive ("CSRD") requirements and enhance the organization's global monitoring of alerts. This key initiative consolidates previously separate Compliance and HR reporting streams by integrating the full scope of HR alerts, including both whistleblowing reports and grievances that may involve potential breaches of the Code of Ethics (such as harassment, bullying, discrimination, and related misconduct). The consolidated reporting will support disclosures to the Audit Committee and external publications, with Global HR and Group Compliance coordinating closely on CSRD-compliant reporting methodologies in consultation with external auditors.
- The redesign of the Compliance Network internal reporting framework to enhance information gathering and to identify potential compliance gaps across the Group's various regions.

While the Global Compliance Team and local Compliance Officers play a central role, the strength of Atos' compliance program ultimately depends on the engagement of all managers and staff, and their daily commitment to conduct their activity in accordance with the Code of Ethics and related internal policies. Accordingly, our Compliance efforts have been driven with the intent of embedding and simplifying all Compliance related processes at the core of our operations and systems, for a seamless integration and management of Compliance risks within everyone's daily activities.

In this occurrence of the 2025 Annual Compliance Review, you will find more details about the key achievements conducted over the year, and interviews with Compliance Officers and key compliance functions from Sales, Procurement, Group Internal Control, and Audit showcasing some of the excellent work being done within our geographies, countries and strategic functions. Their collective contribution has been instrumental in designing and deploying the Group's compliance program, and this document highlights the full cross-function approach taken to elevate the Group Ethics & Compliance commitments.



Atos Compliance Organization:
A combination of global and local strengths

The Atos Compliance Organization is structured across several tiers, designed to embed compliance principles throughout all dimensions of the business and across all operational units and geographies. While key functions drive the implementation and oversight of compliance requirements, accountability lies with every individual within the Group.

Atos Board of Directors and Group Management Board

The Atos Board of Directors oversees the development, deployment and implementation of the compliance program, based on regular reporting provided by the Group General Secretary with the support of the Group Head of Ethics and Compliance. The Chairman of the Board further endorses the key elements of the compliance framework, of which the Code of Ethics constitutes the cornerstone.

Group Compliance reports to the Audit Committee of the Board of Directors on a semi-annual basis on the progress of the compliance program. These updates are formally presented by the Group Head of Ethics & Compliance. In particular, the Audit Committee is informed of alert trends and significant cases through detailed reporting covering alerts raised, investigation outcomes and, where applicable, sanctions imposed. This report ensures that the Audit Committee is fully apprised of issues raised through the alert system.

In addition, the compliance program is presented annually to the Corporate Social Responsibility Committee of the Board of Directors by the Group Head of Ethics & Compliance, highlighting its contribution to the Group's Corporate Social Responsibility commitments and objectives, and reinforcing its strategic importance within the organization.

The Ethics Advisory Body (Collège des Déontologues)

The Board has appointed a group of independent and highly qualified external professionals to provide advice and recommendations to the Group on compliance matters requiring ethical judgment.

The Ethics Advisory Body ("Collège des Déontologues") convenes as often as necessary, depending on the importance, sensitivity or complexity of the issues submitted for review. In recent years, the Ethics Advisory Body has provided valuable support and feedback on specific compliance projects, thereby contributing to the continuous reinforcement of the Group's ethics and compliance framework.

Senior Managers

Senior Managers are responsible for the effective implementation of the compliance program within their respective organizations. In particular, Senior Managers are accountable for:

- setting the appropriate tone from the top, promoting a strong culture of compliance and integrity, and leading by example;
- raising awareness of compliance topics by regularly reminding employees of the importance of adhering to the Code of Ethics and to all internal compliance policies and controls designed to ensure ethical business conduct;
- ensuring that all compliance guidance, rules and initiatives are properly implemented and operate effectively within their organization.

As part of their appointment process, entity CEOs are required to sign a Delegation of Authority (DoA) form, through which Senior Managers formally commit to implementing the Code of Ethics and the Global Ethics and Compliance Policy within their respective organizations.

General Counsels

General Counsels provide legal advice to Senior Managers and support Compliance Officers at the local or regional level. General Counsels are responsible for:

- cooperating with Local Compliance Officers to convey key compliance messages to Senior Managers;
- providing Compliance Officers with legal guidance for the local implementation of the compliance program, ensuring alignment with applicable legal requirements;
- ensuring that compliance and export-control clauses are incorporated into relevant commercial agreements;
- supporting Local Compliance Officers in conducting internal investigations when required;
- collaborating with Local Compliance Officers to deliver virtual classroom training for key managers and employees exposed to compliance risks, particularly on topics such as anti-corruption, fair competition and trade regulations.

General Counsel Major events (MEV) & Southeast Europe (SEE)
Lela Bekauri

In recent years, the evolving geopolitical landscape has significantly impacted the Compliance assessment required for each deal. To prevent Compliance issues, it has become increasingly important to assess export-control considerations, international sanctions, and regulations regarding data, AI and cybersecurity.

Legal and Compliance experts conduct a comprehensive "360° assessment" for each decision, but effective collaboration with all relevant stakeholders remains key. Such complex analysis requires a combined expertise of multiple specialists. Central to this process is a robust legal assessment based on the applicable laws and regulations, an understanding of how the local authorities interpret these rules based on recent legal precedents and the identification of best practices where the law remains ambiguous. As a result, proper Compliance assessment is not a mere administrative formality, it is the complex work with the use of the "fifth sense", in alignment with the Atos Group Compliance Policy, and, when necessary, going beyond it.

Compliance awareness efforts have strengthened our Compliance culture across the organization and with Atos employees. However, our main added value continues to lie in the ability to identify and prevent potential Compliance risks on a case-by-case basis – risks that vary widely in our sector depending on each deal, each service description, technology and data to be used, country of delivery, applicable law, local precedents, and ongoing geopolitical developments.

Group Compliance Team

Atos has a Group Compliance Team responsible for defining and coordinating the compliance program at global level, ensuring its consistency and effectiveness across the Group.

Accordingly, the daily compliance activity is led by the Group Compliance Team, which:

- defines the compliance strategy in line with the direction set by the Group Management Board;
- leads day to day compliance activities, ensuring alignment with the highest ethical standards and consistency throughout the Group;
- issues guidance, policies and training materials and manages dedicated Group tools;
- organizes and oversees the local and regional implementation of the compliance program by Compliance Officers;
- advises Senior Managers on the compliance guidance, policies and tools to be implemented within their respective organizations;
- assesses compliance related risks within its scope of responsibility, in alignment with the Enterprise Risk Management framework, and develops appropriate mitigation plans;
- conducts regulatory monitoring to ensure the compliance program is regularly updated in line with the latest regulatory developments;
- manages the Group Ethics Alert System, leads global internal compliance investigations and supports local investigations as needed;
- oversees the Group export control program and organization, providing guidance, recommendations and training on export control laws, regulations and contractual considerations to Senior Managers, General Counsels and Compliance Officers.

The Group Compliance Team works closely with the network of local Compliance Officers in various geographies and with dedicated Compliance Officers supporting global functions.

To monitor the effective implementation of the Group compliance program, the Group Compliance Team collaborates closely with:

1. Group Internal Control, notably on compliance related controls included in the Book of Internal Control and in support of control testing campaigns; and

2. Group Internal Audit, including contributing to the definition of the annual audit plan, supporting follow up actions arising from audits, and conducting joint investigations when necessary.

Compliance Officers' network

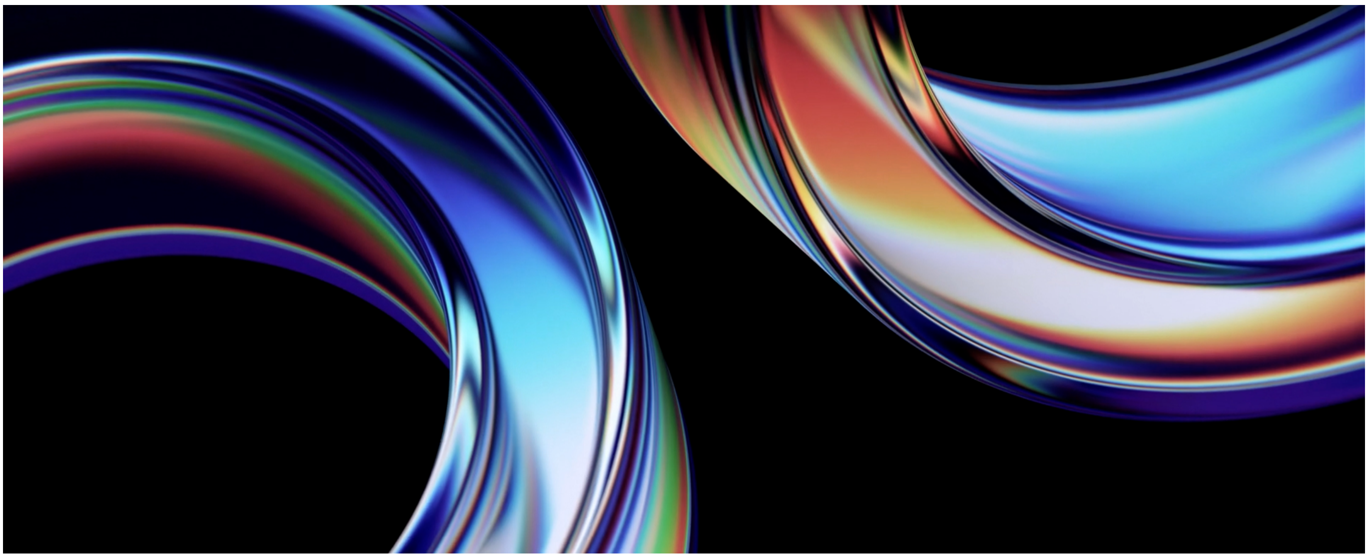
The worldwide network of Compliance Officers is a key component of the Atos compliance program. Dedicated Compliance Officers are present locally within each Geo and/or relevant country, as well as within each major global support function. Compliance Officers are generally appointed in addition to their primary roles and selected for their strong operational or functional expertise, ensuring their ability to identify risks and their sufficient seniority to interact effectively with employees and local management. Their close proximity to local or functional leadership enables them to promote and deploy the Group compliance program in alignment with business realities and in a manner accessible to all employees.

Compliance Officers are responsible for:

- supporting Senior Managers in promoting a culture of compliance and integrity within their organization, ensuring Senior Managers are fully informed and regularly communicate on the importance of compliance, and assisting them in monitoring the implementation of compliance guidance, rules and initiatives;
- contributing to the corruption risk mapping process and supporting Senior Managers in ensuring appropriate responses and follow up of mitigation actions;
- monitoring the performance of compliance actions in cooperation with Group Internal Control;
- providing or denying the approvals required under applicable compliance policies and processes, and issuing recommendations;
- supporting Senior Managers in establishing an export control organization;
- participating in Group Compliance initiatives, activities and calls, and raising any concerns or difficulties encountered;
- delivering training on tools and providing guidance on compliance topics;
- collecting and investigating local alerts and compliance issues raised to their attention;
- coordinating local compliance communications with local management and communications teams, ensuring that local needs and specificities are taken into account;
- working in close cooperation with General Counsels to secure the legal support required for the implementation of the compliance program, considering local laws, environments and circumstances.

During 2025, several major projects required close collaboration between the Compliance Officers and the Group Compliance Team. These included the renewal of the corruption risk mapping exercise, the review and adjustment of approval thresholds for gifts and invitations, and the delivery of training for functions at risk (Sales and Procurement) on key ethics and compliance topics.

A continuous communication flow exists within the Compliance network, supported by monthly meetings that allow teams to collaborate on projects, share knowledge, and exchange best practices. In addition, Compliance Officers report to Group Compliance on a semi annual basis regarding progress on the implementation of compliance measures, local participation in compliance initiatives, monitoring of local action plans, alerts received, and internal investigations conducted, as well as any challenges encountered.



Compliance Officer Central and Eastern Europe
Christoph Richter

I joined Atos at the beginning of 2024 to support Compliance for Central and Eastern Europe. Naturally, I thought I understood what I was signing up for, but reality often moves faster than our expectations. I found myself in an environment where constant change is the norm, within an organization that provides services to some of the world's biggest companies.

As such, working in compliance at Atos means we must not only meet our own IT-related standards, but also those of global leaders coming from many different industries. Having come from a single-industry background, I have now gained experience in multiple sectors and am better able to understand each of their specific needs.

To be effective as a Compliance Officer, teamwork is essential: both with the Compliance network and with the teams' delivering services to our customers. I firmly believe that compliance is not just a service function; it can contribute significantly to Atos' success. By offering services that meet and exceed the integrity, ethical standards, and legal requirements of our clients, we demonstrate our commitment to going above and beyond, helping our clients to grow in a sustainable way. And, their success, is our success. Supporting and contributing to this effort is my goal as Compliance Officer for Central and Eastern Europe.

Compliance Officer Iberia
Ana Maria Jimenez

Commitment, listening, guidance, support, awareness, and training are some of the words that come to my mind when thinking about what it means to be part of the Compliance network.

Being a Compliance Officer means taking on the responsibility of ensuring that the organization acts in accordance with applicable regulations and its own ethical values. Beyond policies and procedures, the real challenge lies in embedding a culture of compliance into the company's daily activities. This means turning compliance into a business ally, not a barrier.

There are different aspects that add value to this role. On one hand, local relationships allow me to work closely with teams across the organization, understand their needs, and strive to provide the necessary support for the development of their functions without compromising regulatory requirements. On the other hand, being connected to the global Compliance network gives me the support I need for day-to-day tasks, as it provides access to expert guidance, opportunities to exchange experiences with colleagues from different countries, and the chance to participate in training programs, whether in the role of trainer or trainee. Being able to contribute something to the organization in addition to everything it gives me translates into professional and personal fulfillment.

If I had to sum it up in one sentence, I would say that being part of the Compliance team means belonging to a community that promotes collaboration, transparency and learning, with the goal of helping the company moving forward ethically.

Atos' Compliance Program:
2025 achievements and highlights

Atos' compliance program is structured in line with a risk management cycle approach, encompassing all necessary steps for the identification and assessment of compliance related risks, the prevention and mitigation of those risks through appropriate control measures, and the continuous monitoring and improvement of these measures over time.

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

- Anti-Corruption
- Fair Competition
- Conflicts of Interest
- Anti-Fraud
- International Sanctions & Export Control
- Human Rights (in the context of the Duty of Vigilance)
- Group Alert System and related Compliance Internal Investigations

The following sections cover the steps we have taken in 2025 to assess, address and monitor the risks pertaining to the compliance responsibilities detailed above.

Identification and assessment of risks

Corruption Risk Mapping

The Corruption Risk Mapping is the result of a cross functional collaboration aimed at defining the actions and measures required to address corruption risks, including regular monitoring performed by Group Compliance and Group Internal Control. In line with top management's commitment to reject any form of bribery, corruption or influence peddling, the Corruption Risk Mapping methodology is periodically reviewed and adapted to ensure a comprehensive understanding of corruption risks across Atos' business processes.

In 2025, as part of the continuous improvement of the compliance program and its alignment with the key measures of the French anti corruption law ("Sapin II") and the recommendations of the French Anti Corruption Agency, Atos initiated an update of its Corruption Risk Mapping exercise. Building on the methodology established during the 2023 exercise, this update incorporated enhancements reflecting changes in organizational structure, internal processes and control measures. The results of the 2025 Corruption Risk Mapping were obtained through close collaboration between Group Compliance, Group Internal Audit and the Group Internal Control & Enterprise Risk Management departments, as well as a representative sample of operational managers from business lines and support functions at all levels of the organization.

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

Identification of the Group Business activities and Processes	Definition of pertinent corruption risks and scenarios	Questionnaire & Risks Evaluation	Analysis and consolidation of results and definition of pertinent action plans
An inventory of all activities (business lines) and processes, a listing of all internal stakeholders and functions exposed to corruption risks, and a preliminary identification of risks describing the third parties involved, the types and means of corruption, all articulated through precise and detailed potential corruption scenarios.	Identification of the processes concerned, the possible corruption mechanisms involved, the third parties at stake, and the internal functions exposed for each risk scenario.	Evaluation of the inherent risk through a survey distributed to a broad range of relevant internal stakeholders, and assessment of the residual risk through workshops organized with risk control experts.	The outcomes of the revised Corruption Risk Mapping were presented to the Group Management Committee and to the Audit Committee of the Board of Directors. Action plans to address the top risks identified will be defined in the coming months. Progress on these action plans will be reported to both the Group Management Committee and the Audit Committee of the Board of Directors.

The cooperative work conducted as part of the Corruption Risk Mapping update included:

- the review of Group processes across all business lines and geographies to identify opportunities for improvement in light of the organizational changes that have occurred;
- the identification of corruption risks relevant to Atos' current organization and activities through a bottom up approach covering both global functions and geographies, notably leveraging the outcomes of the previous exercise;
- the identification of 63 scenarios across 26 risk areas, together with 14 potential corruption mechanisms. For each corruption mechanism identified, the corresponding control card, detailing the controls and mitigating measures in place, was updated or created where necessary;
- an assessment of all scenarios to obtain a fair representation of the organization's inherent exposure to corruption risks, taking into account aggravating factors where relevant, followed by an evaluation of the effectiveness of existing controls and measures to determine the residual risk using objective criteria.

Inherent risk exposure

Identification & assessment of:

- 26 risk areas
- 63 scenarios
- 14 corruption mechanisms
- 5 aggravating factors

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Mitigating measures & controls:

- **Policies & Procedures** (Code of Ethics, internal processes, guidelines…)
- **Communication & Training**
- **Internal controls and accounting controls**
- **Monitoring** (Audits)

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Residual risk

The results of the Corruption Risk Mapping identified three functions as the most exposed to corruption and bribery risks: Sales, Procurement and Finance.

Building on the results of the updated 2025 Corruption Risk Mapping exercise, the Group Compliance program will be reviewed and adapted to reinforce its anti corruption framework through targeted action plans, particularly within local management organizations of the relevant countries and within the functions identified as most at risk.

Group Internal Control & ERM
Eric de l'Escalopier

Group Internal Control & ERM
Daniela Kirschberger

Group Internal Control & ERM
Elif Ezgi Turkseven

Group Internal Controller
Blagovest Bonev

In 2025, Atos reinforced its anti-corruption framework with the update of the Corruption Risk Mapping, where the Group Internal Control team played a pivotal role in integrating processes knowledge and internal control insights into this critical compliance exercise. Indeed, Internal control is fundamental to corruption risk assessment, as it validates the strength and reliability of preventive measures.

The Corruption Risk Mapping update applied a combined top-down and bottom-up approach, identifying 63 scenarios across 26 risk areas and 14 corruption mechanisms. As Group Internal Control team, we ensured that the assessment would not only consider theoretical controls but would also reflect their proven effectiveness. To achieve this, we incorporated control efficiency ratings derived from the internal control testing and self-assessments we are conducting since 2023. This integration provided a solid basis for evaluating residual risk and prioritizing mitigation actions.

We also contributed to refining control cards during expert workshops, ensuring clarity and operational relevance for all stakeholders. By embedding tested control performance into the Corruption Risk Mapping methodology, the team strengthened the reliability of risk assessments and reinforced the link between compliance and internal control.

This collective effort demonstrates how internal control is a key enabler of compliance objectives, ensuring corruption risk management is grounded in measurable control effectiveness.

Prevention of risks
Training

The effectiveness of Atos' compliance program relies on every employee consistently performing their duties in accordance with the ethical standards established by the organization. To achieve this, employees must remain fully informed of the compliance landscape and associated risks, and benefit from high quality, up to date training. With this objective in mind, Atos has implemented a comprehensive compliance training program tailored to individuals according to their roles and levels of responsibility.

- **Code of Ethics training**

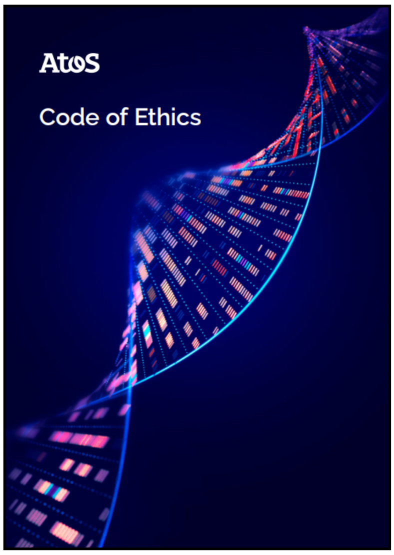
The Atos Code of Ethics, which outlines the Group's ethical standards and expectations and reflects the tone at the top set by management, is the cornerstone of the compliance program.

To ensure that all employees receive regular awareness of its principles and can demonstrate consistent adherence across the Group, mandatory online training covering each section of the Code was developed and is updated annually. All employees—regardless of seniority, position or location—are required to complete this training every year.

Complementing the Code of Ethics, in-depth live training sessions are delivered to functions identified as having higher exposure to ethical risks. Two training formats have been developed and are conducted alternately each year:

1. ETO^{2}s Training, aimed at Executives, including directors, senior managers, members of local management bodies and legal representatives of Group entities; and

2. Functions "at-risk" Training, dedicated to functions considered potentially more exposed—namely, in 2025, the Sales and Procurement communities.



- **Ethics in a Tier One Organization School (ETO^{2}s) – Executives**

  Completing on the mandatory e-learning on the Code of Ethics, live training sessions titled "ETO^{2}s" ("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. This training combines a practical approach and interactive discussions to provide a thorough understanding of what ethical behavior is and how it should be applied on a day-to-day basis focusing on their role as managers of the organization. Delivery of the training is done by the General Counsels & the local Compliance Officers in each Geography.

  The ETO^{2}s 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 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.

- **Functions "at risk" Training**

  Starting in 2025, a new training initiative was launched for functions identified as "at risk" according to the Atos 2023 Corruption Risk Mapping, namely Sales and Procurement. Given the nature of their roles, these functions are more likely to encounter situations requiring heightened vigilance and a deeper understanding of internal processes, particularly due to their direct interactions with third parties, which may expose them to potential external pressures.

  The "Functions at Risk" Training aims to ensure that Atos' Sales and Procurement communities understand and adhere to the Code of Ethics by: (i) strengthening their ability to identify potentially problematic situations and report them promptly; (ii) clarifying their roles and responsibilities with respect to Compliance and Ethics; (iii) preventing inappropriate practices within their areas of expertise; and (iv) ensuring that compliance governance, rules and initiatives are effectively applied in all commercial activities, tenders and purchasing processes, both globally and locally.

  The training focused on three major topics—corruption, competition law and financial fraud—and reinforces the key ethical principles that sellers and buyers must consistently apply to protect both themselves and the Group.

  Live training sessions were delivered by Compliance Officers, with the support of Group Compliance, at local level to the identified Sales and Procurement communities. Subsequent training sessions, covering core compliance subjects, are planned in 2026.

Compliance Officer for Procurement
Marta Iwicka

> “The Procurement session was highly attended and well received. Participants appreciated the interactive format, which included engaging polls and numerous practical examples relevant to everyday business activities. The session also reinforced the importance of raising any concerns and highlighted the various channels available for doing so.”

- **Compliance Officers' Training Program**

Upon appointment, each Compliance Officer receives training from the Group Compliance Team on the key compliance measures and on their responsibilities within the Compliance Officer network. Compliance Officers are provided with regular updates during the monthly calls, during which Group Compliance informs them of changes to internal processes that may affect their duties and areas of responsibility, as well as relevant French and European regulatory developments, newly implemented policies and processes, and any other matters pertinent to their role.

In addition, specific training sessions led by Group Compliance are organized on a needs basis to strengthen the compliance network's expertise on identified topics and associated risks (e.g., how to assess compliance risks in a deal, export control and international sanctions, gifts and invitations, etc.).

- **Export Control training**

Over the course of 2025, a strong emphasis of the Group Compliance team was set on the provision of training and awareness sessions on international sanctions and export control, in particular to the Legal departments and functions at risk through dedicated workshops at global level and with the support of local Compliance Officers in the regions.

- **AI Fluency Program**

An “Ai Fluency Program” was made accessible during the year 2025 to all Atos employees introduced the fundamentals of Generative AI and its transformative potential across industries. The course covers the principles and applications of Generative AI, including its role in optimizing content creation, product design, and enhancing customer experience. Participants gained an understanding of large language models (LLMs), multimedia AI, robotics, and reinforcement learning, while exploring practical use cases such as summarizing meeting notes and streamlining workflows. The training emphasizes responsible and ethical AI integration, addressing risk mitigation and governance principles to ensure safe and effective deployment. Key takeaways include the ability to identify strategic opportunities for AI adoption, advocate for innovation, and leverage AI to drive productivity and creativity while maintaining compliance with ethical standards.

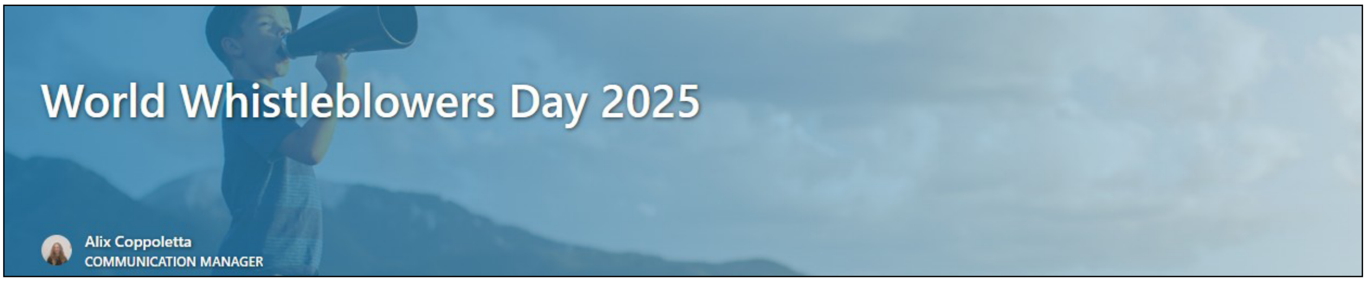
Communication

Internal communication plays a key role in ensuring that the compliance program is known, understood and applied by all employees. An annual compliance communication plan is developed by Group Compliance in collaboration with the Internal Communications team. This plan includes regular communications, such as newsletters, as well as messages linked to current events and key milestones, ensuring that communications remain relevant and adapted to employees' daily activities.

At local level, Compliance Officers conduct regular communication campaigns on topics considered relevant to their respective perimeters. These include reminders encouraging completion of mandatory training, such as the Code of Ethics e learning, as well as additional updates and information relating to the Group compliance program.

Communications based around news and events:

- In June, Atos promoted the World Whistleblower Day with a dedicated internal communication from the Group General Counsel and Group General Secretary, including a reminder on how to use the Atos Ethics Alert System. At local level, Compliance Officers communicated messages to employees, promoting a culture of integrity and encouraging the reporting of concerns to address potential misconduct.



- In December, Atos maintained its engagement to promote the UN Anti-Corruption Day with a dedicated communication campaign. At global level, a dedicated message from the Group Head of Ethics and Compliance was published internally, emphasizing key messages regarding transparency and integrity.

- 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 Lunar New Year, reminders were sent to ensure that giving and receiving gifts and invitations remains appropriate and in line with approved guidance.

Compliance awareness is sustained through a combination of global messages highlighting key compliance standards and principles, and regular local or functional communications tailored to specific audiences on areas of vigilance. For this reason, compliance communications in 2025 were delivered through a variety of channels at both global and local levels, and using different formats, to maintain employee engagement and ensure that compliance remains in front of mind across the organization.

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**

In accordance with Atos' third party management processes, customers and prospects, suppliers, business partners and intermediaries undergo thorough due diligence screening using compliance screening tools and databases prior to engagement. This evaluation aims to identify third parties subject to international sanctions, presenting potential corruption risk exposure, involved in legal breaches, or associated with human rights concerns, in line with Atos' Duty of Vigilance obligations.

Third parties are categorized based on detailed guidance that supports the interpretation of screening results across different types of findings. This ensures consistency of judgment among the various teams responsible for analyzing customer and supplier screening outcomes. Specific mitigation measures are then implemented according to the category assigned to each third party.

In 2025, the Group Compliance Team initiated a major overhaul of its third party management approach by transforming the Business Partners Policy into a comprehensive framework covering all categories of third parties. This framework ensures uniformity in risk assessment and monitoring and strengthens the categorization of third parties based on their risk exposure. Following the centralization in 2023 of all third party categories into a single screening solution, this update represents a logical progression to further enhance process efficiency and improve the effectiveness of screening and monitoring Atos' third party relationships.

This ongoing initiative requires continuous cooperation among several functions across the organization, including Group Compliance, Global Sales Operations, Global Procurement, Atos IT, and close collaboration with the selected provider(s) of screening tools.

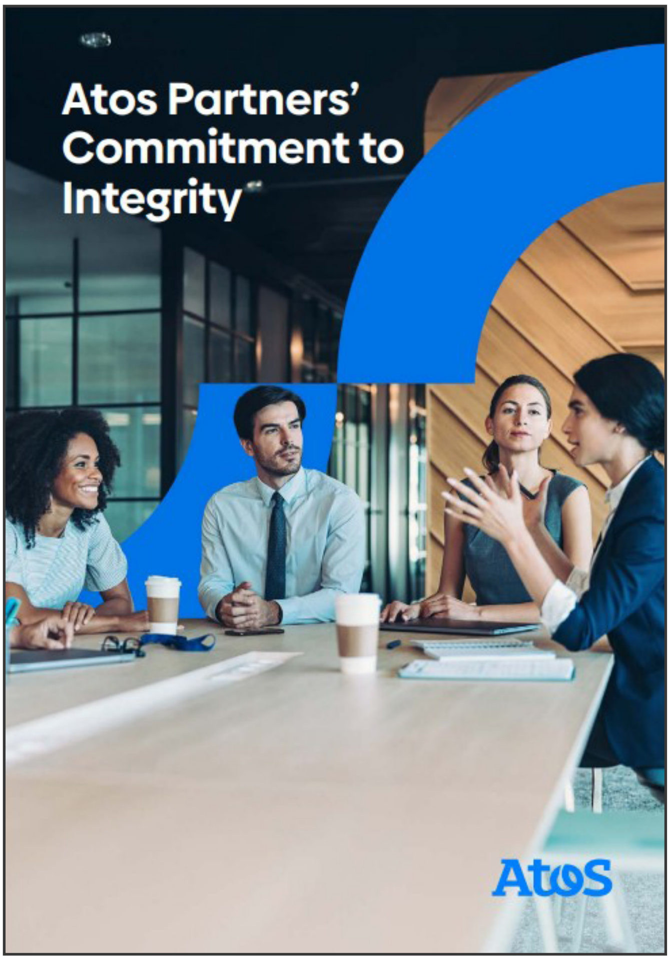
- **Atos Partners' Commitment to Integrity**

The Atos Partners' Commitment to Integrity sets out the ethical expectations that all Atos partners (including vendors, suppliers and other third party partners) must uphold when entering a contractual relationship with Atos. This document covers human rights, health and safety, business integrity and environmental responsibility, and clearly specifies that any breach of the principles contained may result in the termination of the partner's contract with Atos.

As part of these commitments, partners are expected to align with the ten principles of the UN Global Compact on human rights, labor standards, environmental protection and anti corruption, and to inform and encourage their direct business partners to adhere to these principles.

The 2025 comprehensive review of the Atos Partners' Commitment to Integrity introduced key enhancements aimed at strengthening clarity, consistency and alignment with applicable regulatory and market standards. The scope has been refined to explicitly include partners within the Group's supply chain—such as vendors, suppliers and other third party partners—as well as their employees, agents and subcontractors. The content has also been updated to reflect current market best practices and to reinforce the Group's ethical and sustainability commitments, particularly those linked to the Corporate Sustainability Reporting Directive (CSRD), the French Duty of Vigilance law and associated reporting obligations. In addition, the document's design has been refreshed to improve readability and stakeholder engagement, and all references, hyperlinks and supporting resources have been reviewed and updated where necessary.

The Atos Partners' Commitment to Integrity is published externally on the Atos website: https://atos.net/content/governance/atos-commitment-integrity-en.pdf



Global Sales Compliance

Oana Turcin

Regarding Customer Compliance due diligence, 2025 brought forward new and complex challenges:

Geopolitical instability continued to reshape country risk ratings, while regulatory frameworks evolved at an accelerated pace, with stricter enforcement and cross-border compliance requirements becoming key focus areas. Emerging technologies—particularly the rapid integration of artificial intelligence (AI), generative AI, and automation in critical industries—introduced heightened risks, requiring us to reinforce boundaries to safeguard company assets and reputation. Additionally, the surge in cybersecurity threats and financial crime schemes, demanded stronger contractual safeguards and enhanced partner screening processes.

In response to the dynamic global regulatory environment, and under the guidance of our Group Compliance colleagues, we maintained a high level of vigilance to keep pace with new rules, evolving standards, and enforcement trends across all jurisdictions where we operate. This proactive approach ensures that we meet customer needs while minimizing exposure to compliance risks—especially in a time when non-compliance can result in severe financial and reputational consequences.

Although 2025 was demanding, being part of such a professional and collaborative team made it possible to adapt quickly, innovate, and strengthen synergies between commercial, legal, and financial functions. Together, we turned challenges into opportunities for growth and resilience.

Looking ahead to 2026, we anticipate even greater emphasis on digital compliance, ESG (Environmental, Social, and Governance) obligations, and AI governance, as regulators worldwide move toward stricter frameworks for sustainability and technology ethics. Our focus will remain on proactive risk management, continuous process improvement, and leveraging advanced compliance tools to ensure we stay ahead of emerging trends and maintain trust with our customers and partners.

Anti-Fraud

Fraud poses a significant risk to any organization, with the potential to cause financial losses, legal exposure and reputational damage. Atos is fully committed to addressing and mitigating fraud risks and to upholding the highest standards of integrity and transparency across the organization.

A range of actions, policies, processes and controls are embedded directly within the Group's activities and within the functions exposed to fraud risks. These measures constitute the foundation and core of the Group's Anti Fraud program.

Antitrust

Antitrust is an integral part of Atos' legal and compliance framework, designed to ensure fair competition and to prevent any form of anti competitive conduct during business activities.

On competition law matters, the Group Compliance Team works closely with the business units on an ongoing basis to advise and support them, not only by responding to specific questions but also by issuing proactive guidance. Internal guidelines are available to all employees and address key topics to ensure everyone internally have the necessary direction when facing, or likely to face, situations involving competition law risks. These include, among others, the rules that must be strictly followed when joint tendering or participating in business alliances, ensuring the compliance of vertical agreements under applicable competition regulations, and the principles to observe when attending external events where competitors may also be present.

Where appropriate, targeted training sessions are delivered to specific populations identified as most likely to benefit from strengthened awareness of the risks potentially encountered in their daily responsibilities.

In 2025, there was a global tightening of sanctions for anti-competitive practices, both for cases of abuse of dominant position and for illegal agreements. One of the notable trends was increased scrutiny of labor market agreements. Authorities focused particularly on non-solicitation agreements and practices that could limit mobility or affect wages, considering them as anti-competitive by nature.

In June 2025, the French Competition Authority sanctioned several companies active in the sectors of engineering, technology consulting, and IT services for engaging in anti-competitive non-solicitation agreements. These “gentlemen's agreements” consisted of mutually agreeing not to solicit or hire competing employees, thereby restricting talent mobility in markets where human resources are a key competitive factor.

As part of these actions undertaken by the French Competition Authority, Atos was deemed not in breach of anti-competition laws. Nonetheless, in view of reinforcing its already good practices, all remarks and observations made by the authority have been considered and translated into internal practices to avoid future risks.

Special training was provided to Atos entire legal community, specifying the conditions under which non-solicitation clauses shall be deemed valid, and above all, which parameters should never be implemented. Internal clause libraries were also updated to provide wording limiting our Group exposure and that can be adapted precisely to each individual case.

International sanctions and export control

Atos’ global presence and diverse activities, serving clients ranging from international organizations and government institutions to private sector multinationals and local businesses, inherently involve the circulation of hardware, software and technology across multiple countries and territories. In this context, Atos must comply with a wide array of legal requirements and is responsible for ensuring that controlled items, services and technology are transferred in accordance with all applicable export control and international sanctions regulations.

In 2025, international sanctions and export control regimes (notably those of the United States and the European Union) continued to tighten, resulting in an expanded list of restricted parties and an increase in items subject to export licensing requirements. The U.S. government further strengthened controls on emerging technologies by introducing new restrictions on U.S.-origin goods, software and technology—particularly in the areas of semiconductors and microelectronics, quantum computing and artificial intelligence.

At the same time, China reinforced its export control framework by imposing stricter procedures for dual use items and drawing heavily on U.S. extraterritorial principles. In line with geopolitical and technological developments, China also introduced export controls on certain rare earth elements.

The European Union continued to expand its sanctions against Russia in response to the ongoing war in Ukraine, releasing its 16th sanctions package in February, the 17th in May, the 18th in July and the 19th in October. These successive packages broadened the scope of restricted parties, introduced additional anti circumvention measures, reinforced financial controls (including bans targeting Russian banks or entities operating in cooperation with them) and focused on specific sectors and activities. The European Commission also proposed sanctions against Israel, including the suspension of selected goods under the EU Israel free trade agreement and measures targeting specific individuals. Although no EU wide consensus has been reached, certain Member States—such as Spain—have adopted their own measures.

From an export control perspective, the EU published an updated list of dual use goods (Delegated Regulation (EU) 2025/2003, amending Annex I of Regulation (EU) 2021/821). In parallel, following certain positive political developments in Syria, sanctions were partially eased by the U.S., the EU and the UK for selected sectors, although restrictions continue to apply to certain individuals, goods and activities.

In reaction to human rights violations, nuclear proliferation concerns and Iran’s support to Russia in the war against Ukraine, the UN, U.S., EU and UK reinstated sanctions against Iran, targeting specific individuals and entities through arms embargoes, technology bans, asset freezes, financial restrictions and nuclear related controls.

This constantly evolving regulatory environment underscores the importance of maintaining close monitoring of export control and sanctions developments and structuring commercial processes to ensure compliance with all applicable laws and regulations.

In 2025, the Group Compliance Team continued to strengthen Atos’ export control governance by reinforcing the network of compliance experts, increasing awareness and training of the most exposed employees, and enhancing processes related to third party screening, export control classification activities and reviews of business opportunities.

Detection measures
Accounting controls

Accounting controls are a critical component of Atos compliance program, helping 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 2025 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 2025 and going forward the Group has paid special attention to:

1. **Training and Awareness:** Increased training programs for employees in specific roles on the importance of accounting controls and how to adhere to them.

2. **Regular Reviews:** Scheduled more reviews to ensure the effectiveness of the controls and to identify areas for improvement.

3. **Improvement plans:** Executed as result of the identified areas.

4. **Enhanced Automation:** Continued to improve and expand automated controls within the SAP system.

5. **Exploration of AI Capabilities:** Actively exploring the use of Artificial Intelligence to further enhance the efficiency, accuracy, and effectiveness of accounting controls and related processes.

Alert system

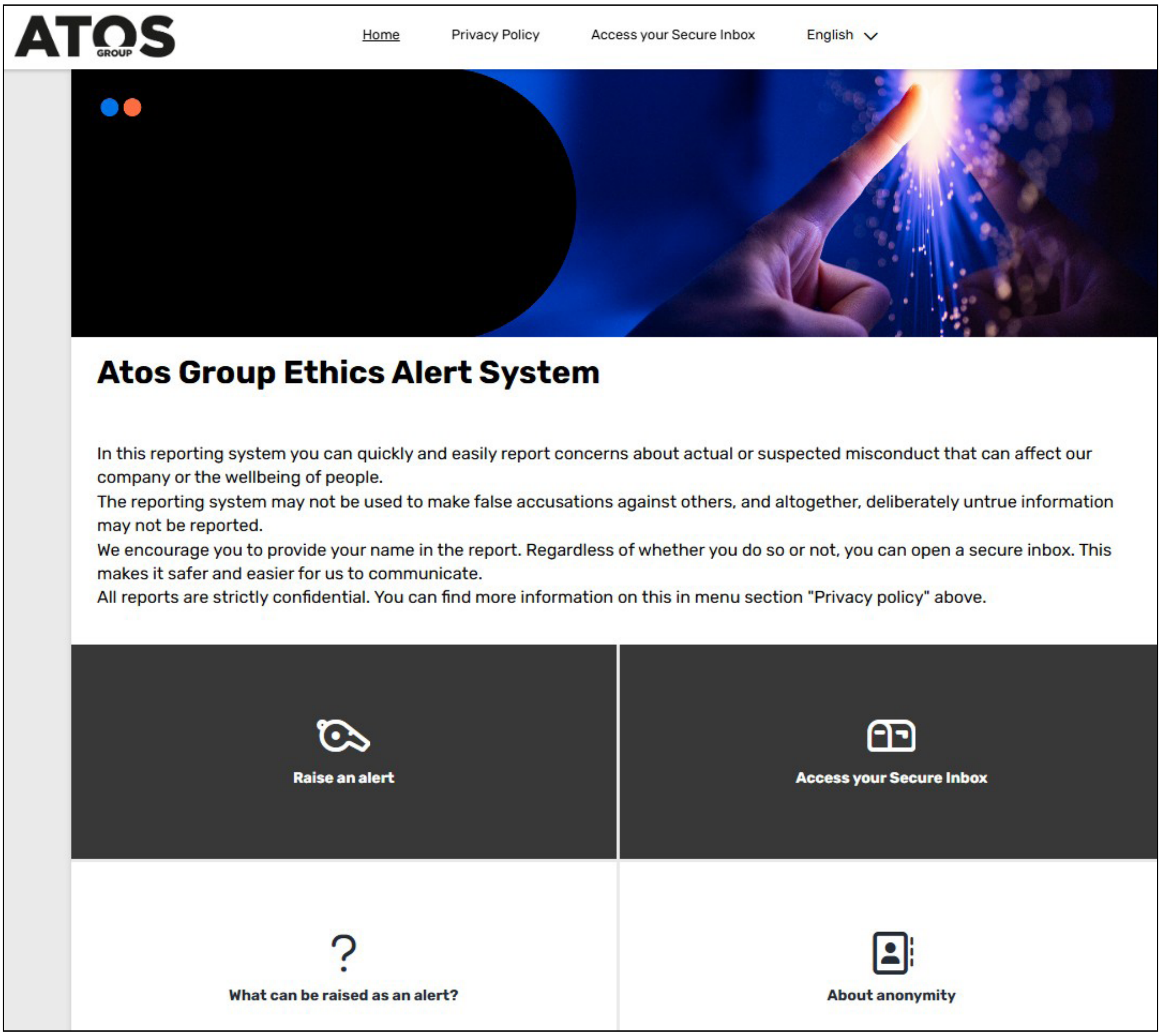
Atos has implemented a reporting system ("Group Ethics Alert System") enabling any employee or third party to raise an alert if suspecting that a law, regulation or one of the principles set out in the Atos Code of Ethics has been, or is about to be, breached, or in the event of a threat or serious harm to the public interest. Employees and third parties must feel confident that their concerns will be treated with strict confidentiality and that they will be protected from retaliation, provided that their reports are made in good faith and selflessly.

The Group Ethics Alert System is key to ensuring that potential compliance issues are identified, investigated and addressed effectively. Beyond the immediate handling of alerts, the review of cases and findings from investigations provides valuable insights into emerging risks and areas where additional employee education or strengthened internal controls may be required.

In 2025, with the deployment of the EQS platform—a dedicated digital alert system—all necessary processes were finalized to enable its global roll out across all geographies where Atos operates. This new platform is aligned with the evolving legal and regulatory framework following the adoption of Directive (EU) 2019/1937 on the protection of whistleblowers.

The launch of the platform was supported by dedicated communication campaigns, accompanied by detailed user guidance to ensure all employees understood and could use the digital tool effectively. Continuous training sessions were provided to case managers to ensure efficient handling of alerts. In parallel, regular awareness communications were issued to employees to reinforce their understanding of their rights and responsibilities. This approach ensures that concerns raised by employees or third parties via the system—consistent with the Group Ethics Alert Policy—are handled appropriately.

Use of the digital tool supporting the whistleblowing system remains optional for whistleblowers, who may alternatively report their concerns through any of the other available channels, including their line manager, Human Resources, Legal, the Global Compliance Team or Local Compliance Officers.



Group Head of Internal Audit & Risk Management
Martina Buchvald

Internal audit plays an active role in ensuring the Group's compliance with laws, regulations, and ethical standards through independent, objective assurance and advice. Ethics & Compliance-related risks are systematically embedded in the definition of Atos internal audit's annual plan and covered during audits conducted.

Beyond regular audits of local adherence to Compliance policies and controls, Group Internal Audit pursues its focus on the Group's anti-corruption efforts and the associated control mechanisms notably through its active participation to the Group Corruption Risk map efforts conducted over 2025.

In particular, following the progressive roll-out of a dedicated digitalized alert system in the preceding years, the internal audit team engaged in a transversal review over the whistleblowing process. The objective was to assess, across Compliance and HR functions and relevant geographies, the end-to-end design and governance around alerts, as well as the establishment of an ethical culture in alignment with the Code of Ethics. Conclusions from the audit included the identification of established good practices, endorsed ongoing improvement projects and provided additional recommendations around reporting, mandatory trainings and culture evaluation measures that have since been largely implemented to further strengthen the organization's governance framework and support its commitment to integrity and transparency.

Analysis of 2025 reports

A key component of Atos' detection framework around Compliance is the Group Ethics Alert System, which is deployed across the organization. In 2025, a dedicated audit performed by Group Internal Audit confirmed the robustness and effective implementation of this system. In parallel, and in line with the Group Compliance roadmap to ensure a comprehensive, Group wide view of all reports, several targeted actions were undertaken:

(i) creation of a dedicated HR reporting stream, supported by monthly joint workshops between HR and Compliance to mirror the Compliance reporting workflow while integrating HR specific requirements;

(ii) redefinition of reporting obligations and metrics to align with the Corporate Sustainability Reporting Directive (CSRD); and

(iii) reinforcement of identification, labelling and classification processes for alerts and grievances.

The extensive work carried out jointly with Group Human Resources enabled the development of a more complete and reliable reporting landscape and mechanically resulted in an increase in the number of reports captured.

In 2025, a total of 195 Reports were recorded, illustrating:

√ increased awareness and trust in the system from employees and third parties

√ effectiveness of the Group's continuous efforts in awareness raising, training, and communication on its standards and policies. Among these 195 Reports, 131 were classified as grievances and 64 as alerts.

Alerts:

concerns relating to a potential breach of the Code of Ethics or of applicable laws, including suspected misconduct, ethical breaches, or illegal activities that may affect the organization, its stakeholders, or other individuals. Such reports are raised by an individual who may or may not be personally affected and who elects to escalate the situation through the formal reporting channels of the Group Ethics Alert System.

Grievance:

employee initiated complaints relating to their own employment situation or interpersonal issues, typically concerning how an Atos employee is personally treated or affected in the workplace. These reports focus on individual circumstances and do not generally involve broader ethical or legal implications for the organization.

With respect to alerts, the overall level remains stable compared to the previous year, with 64 occurrences, once reconciled using the 2025 categorization methodology. The alert admissibility rate also shows consistency at 88%, versus 89% in 2024, and the regional distribution confirms an even spread across geographies. This sustained pattern reinforces the Group's confidence in the global coverage and visibility of the Ethics Alert System, as well as in the appropriate understanding by employees and third parties of its purpose and operating framework.

Each year, a detailed analysis of Compliance alerts is presented to the Audit Committee of the Board of Directors and shared with relevant management bodies. These insights feed directly into the update of the Corruption Risk Mapping, inform the definition of the Group Internal Audit plan, by identifying geographies, processes, and themes most affected by substantiated alerts, and help guide the priorities and focus areas of the Compliance program.

Control measures

The monitoring of the compliance program is managed in cooperation between Group 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 first line of defense is responsible for executing day to day internal controls to ensure that activities and processes are carried out in compliance with the Group's internal policies and procedures. These controls are performed by the operational teams and designated employees as part of their routine responsibilities.

- **Second line of defense**

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

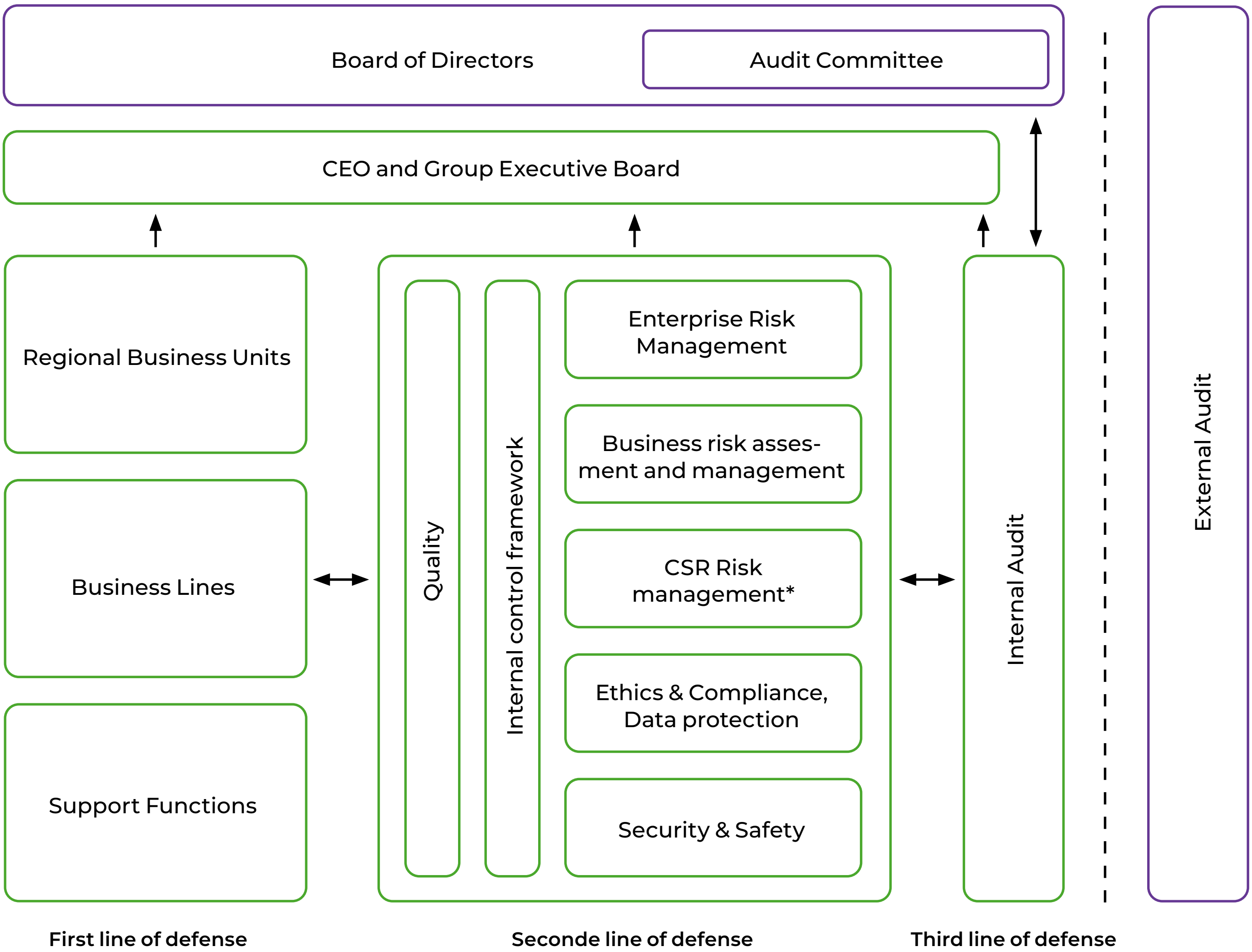
- **Third line of defense**

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

  All entity reviews performed by Group Internal Audit include checkpoints related to compliance risks. Process reviews may also incorporate compliance-related checkpoints, depending on the subject matter of the review.

  As with any internal control system, this mechanism provides reasonable assurance but cannot offer an absolute guarantee against risk.

Atos three-tier control system



*CSR also reports to CSR Committee (BoD)

Critical to this system are the internal control measures set out in the Atos Book of Internal Control (BIC), a mandatory framework that lists the internal control activities to be implemented across the Group. The BIC defines the key and non key controls to be performed by the first line of defense, as well as the control procedures to be executed by the second line of defense for each Atos Key Transversal Process and Key Transversal Activity. The BIC is reviewed on an ongoing basis, and updated versions are published at least once per year.

Compliance controls in the BIC are fully integrated in the internal control approach and regularly reviewed as part of a recurring and productive cooperation between Global Compliance and Group Internal Control. The effectiveness and maturity of compliance controls were tested in 2025 through a Group-wide control testing campaign covering 219 key controls and a self-assessment campaign covering 180 non-key controls. Corrective actions have been taken with management to ensure improved effectiveness and follow-up throughout the regions/GEOs of the Group.

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 appropriate measures to identify risks and prevent serious impacts on Human Rights, Fundamental Freedoms, the Health and Safety of individuals, and the Environment resulting from their own activities and those of their subsidiaries, subcontractors and suppliers with whom companies maintain an established business relationship.

As an eligible company, Atos is required to implement a Vigilance Plan, which formalizes these vigilance measures and reports on the actions taken accordingly. The Vigilance Plan is publicly presented in the Universal Registration Document, through an overview of the key components of the Group's vigilance management systems, including but not limited to: risk mapping, value-chain assessment processes, mitigation and preventive actions, alert mechanisms, and monitoring systems designed to ensure the effective and efficient implementation of these measures. The Atos Vigilance Plan covers all Atos Group entities as well as Tier-one (direct) suppliers and subcontractors with whom Atos maintains an established business relationship.

The monitoring and governance of the Vigilance Plan rely on the coordinated involvement of key stakeholders directly engaged in preventing and mitigating the targeted risks, including Group CSR, Group HR, Group Security, Legal and Compliance, and the Procurement functions. Their combined actions contribute to a unified and continuously strengthened program, further detailed in Section 5.7 of the Atos 2025 Universal Registration Document.

In addition, the Corporate Sustainability Reporting Directive (CSRD), applicable since January 2024, introduced a more demanding sustainability-reporting framework and significantly expanded the number of indicators and data points the Atos Group must disclose, reshaping corporate governance practices and the way strategic transformations are externally presented. Last year, Atos published its first CSRD-compliant Sustainability Statement, covering social, environmental and business-ethics topics. This enhanced transparency framework complements the French Duty of Vigilance by reinforcing the identification, management and disclosure of material impacts, risks and opportunities across the Group. Together, these frameworks strengthen Atos' overarching responsibility approach and its capacity to address sustainability and human-rights challenges in a coherent, Group-wide manner.

Building on the indicators already collected and embedded within the Group's operations, the Compliance function has been able to align its activities with CSRD requirements while pursuing the objectives of the Duty of Vigilance Act, and as such conducted several dedicated projects throughout 2025. A targeted review of the relevance of the double materiality analysis was conducted, aligned with the Group's new strategy and the preparation of the Sustainability Statement. The exercise incorporated benchmarking of early CSRD reporters, internal work carried out throughout 2025, and developments within the Group. While maintaining the initial methodology and thresholds, Atos refined the presentation of material IROs through thematic grouping, selected mergers and reformulations, and the removal of items falling below materiality thresholds. Internal stakeholders were extensively consulted, and the revised list of material IROs was validated by the CSR and Audit Committees. In Business Ethics, the IROs were reduced from 7 to 3 for the sake of readability, simplification, and better understanding of the consequences by type of risk. The final list was subsequently approved by the Board of Directors in December 2025. Please see section 5.1.3.3 Revision of the double materiality analysis of the Atos Universal Registration Document 2025 for further explanations.

ID	Description	I+	I-	R	O[5]	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 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)

These specific IROs structure the reporting of non financial information and guide how the Company determines its response and management approach. For each IRO, the Atos Group is required to disclose, within the Sustainability Statement, the existence of relevant policies, actions, targets and metrics (PATMs), in accordance with the format mandated by the regulation.

(1) Atos Group refined its Vigilance Plan by developing dedicated risk mapping derived exclusively from the Group's Enterprise Risk Management (ERM) exercise. The approach consisted of extracting, from the overall ERM risk universe, the risks specifically relevant to the requirements of the French Duty of Vigilance law. Based on the ERM 2025 results, Atos identified and assessed risks across the four legally mandated categories, Environment, Human Rights & Labor, Health & Safety, and Governance, resulting in a tailored mapping of both inherent and residual risk levels, as illustrated in the internal heat maps. This targeted extraction ensures that the Vigilance Plan accurately reflects the Group's exposure and priorities regarding severe impacts on people and the environment. The results are presented directly in the Vigilance Plan, published in Section 5.7 of the 2025 URD.

(2) In addition to the improvements made to enhance accessibility for all employees and third parties to the Group Ethics Alert System and the publicly available Atos Integrity Line, demonstrating the Group's commitment to the Duty of Vigilance Act by encouraging both internal and external reporting, reporting processes were significantly reinforced. Compliance-related alerts are overseen and managed by the Group Compliance Team, while Human Resources-related grievances and alerts are managed by Group Human Resources. All grievances and alerts are then consolidated centrally by Group Compliance.

In 2025, substantial efforts were undertaken to ensure a comprehensive and consistent view of all reports across the Group. These included:

(i) the creation of a dedicated HR reporting stream, supported by monthly joint workshops between HR and Compliance with identified HR stakeholders, to ensure alignment of reporting practices across functions;

(ii) the redefinition of reporting obligations and metrics to align with CSRD requirements, including indicators such as involvement of own staff (yes/no) and origin of the report (Own Workforce, External, or Unknown/ Anonymous); and

(iii) the clarification of labelling and classification rules to distinguish appropriately between alerts and grievances, as relevant.

More information about compliance at Atos

The Atos Code of Ethics

https://www.atosgroup.com/sites/default/files/uploads/2026-01-20/atos-code-of-ethics-en.pdf

The Atos Partners' Commitment to Integrity

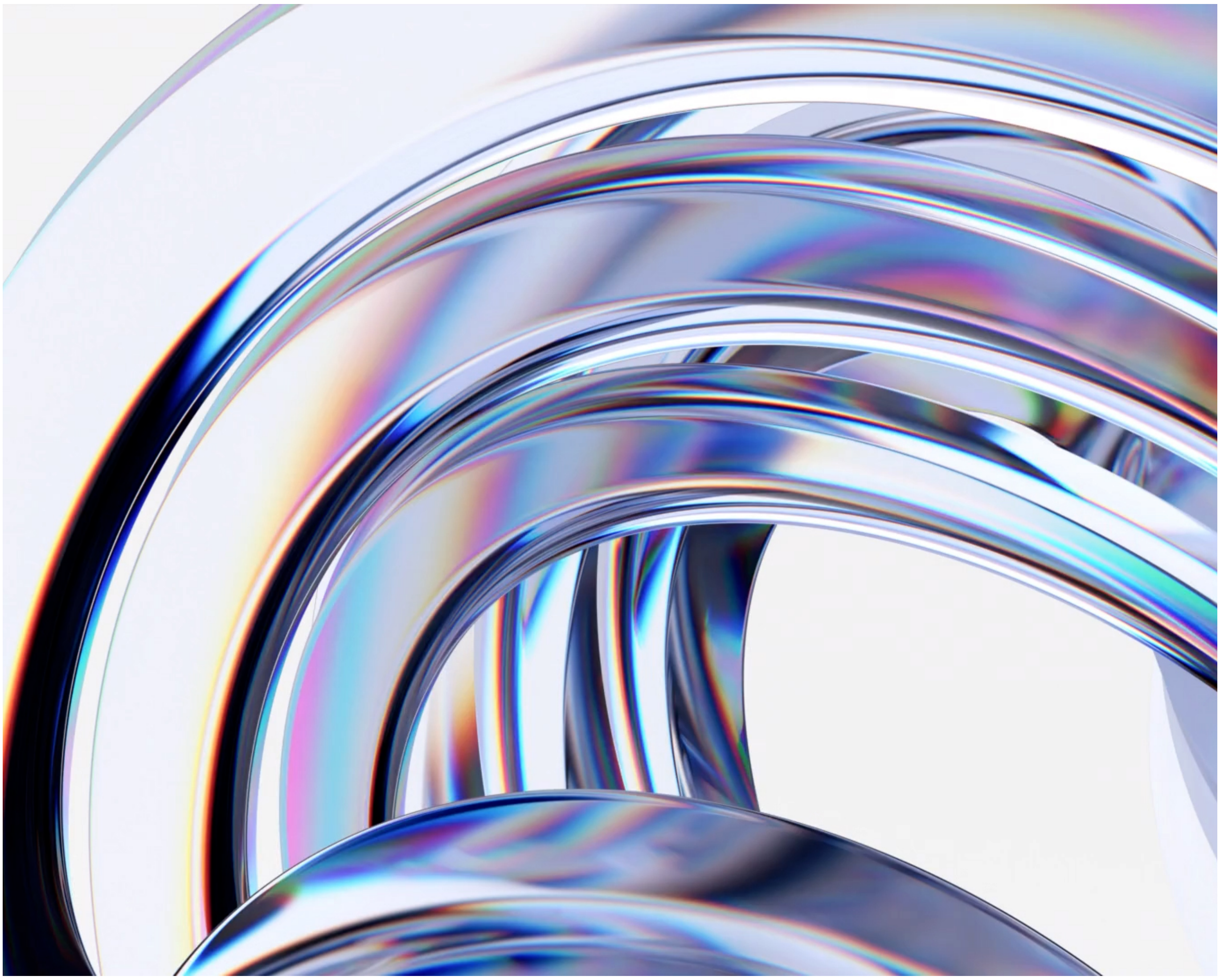
https://www.atosgroup.com/sites/default/files/2026-03/atos-commitment-integrity-en.pdf

The Atos Human Rights Policy Statement

https://www.atosgroup.com/sites/default/files/2026-03/atos-human-rights-policy-statement-october-2025.pdf

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

https://www.atosgroup.com/sites/default/files/uploads/2026-03-13/ato-urd-2025-en-mel-digitally-accessible.pdf



Accelerating intelligence

About Atos

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.

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