Sustainability-Linked Financing Framework
Atos at a glance

Atos is the global leader in secure and decarbonized digital with a vast portfolio comprising market leading digital solutions and products alongside consultancy services, flawless digital security and decarbonization offerings, allowing us to provide comprehensive digital solution packages developed collaboratively with our clients and tailored for their needs.

In addition to being a leader in cloud-edge and digital workplace, Atos ranks first in managed security services in Europe and third worldwide. Given our strong capabilities combined with best-in-class computing power and the pioneering Quantum Learning Machine, Atos is helping to design the future of the information space.

Over the past ten years, Atos has developed a unique expertise in the area of decarbonization, well recognized by all sustainability rankings. Decarbonization is now entering the boardrooms of customers and is supported by unprecedented public policies and societal aspirations. Atos, reinforced in 2020 by the acquisition of EcoAct, uses its unique know-how to shape new decarbonization offerings to clients, both in core IT and in business processes.

With our broad industry expertise, ranging from the Financial Services & Insurance sector over Healthcare & Life Sciences, Manufacturing, Public Sector & Defense, Resources & Services as well as Telecom, Media & Technology, we are supporting clients from all over the economy and hence are at the epicenter of megatrends, such as digitalization and sustainability.

Our purpose is to help design the future of the information space. Atos scientists and experts in our R&D programs regularly contribute to the development of scientific and technological excellence. In 2020 we released the acclaimed report Journey 2024, our compelling vision of the technology trends that will change business in the next few years.

To enhance our industry focus, we further transformed our business with our customer-centric transformation program “Spring” that allowed us to fully align our organization with the industries we serve and strengthen the focus on innovation, quality and competitiveness. To ensure our workforce is prepared to serve our clients in the best manner, we invested to further develop our people’s skills, delivering more than 85,000 certifications in digital skills. In order to prepare our organization for the future, we launched our c. €2 billion Atos OneCloud initiative, completed ten acquisitions in digital, cloud, security and decarbonization and enhanced our position in frontier technologies such as quantum computing. All of these efforts are driving our ambition to be the leader in our business fields and accelerate our momentum and improve client perception.

For the Olympic and Paralympic Games 2021, Atos served as technology partner, showcasing our digital service capabilities in supporting the world’s most popular sport event. Our partnership with the Olympic Games was extended in 2020 through to 2024, giving us the opportunity, as the lead integrator for technology, to further support the digital transformation of the Olympic Games. We are already actively engaged in work to secure the technology infrastructure for the Olympic Winter Games Beijing 2022 and of course the Olympic Games Paris 2024.

Atos employs 107,000 people coming from 139 different nationalities in 71 countries. We recorded revenues of over €11 billion in 2020. We operate under the brands Atos and
Atos|Syntel. Atos is an SE (Societas Europaea), listed on Euronext Paris and included in the CAC 40 ESG and the CAC Next 20 stock indices.

**Sustainability Strategy**

Atos is a net-zero pioneer in decarbonization services and products and a sustainability leader. Its commitment to the future does not only comprise carbon-neutrality for its own organization and operations but also includes Atos’ clients and partners. Atos understands itself as a force pushing the boundaries of scientific and technological excellence to ensure that everyone can live, work and thrive sustainably in a secure information space.

Our environmental program was launched in 2008. As one of the first digital companies, Atos started to offset carbon emissions for its data centers in 2014. Our program has significantly reduced our carbon footprint, meeting the most demanding scientific objectives of the Science-Based Target initiative (SBTi) to keep global warming at 1.5°C.

We announced in February 2021 our Net-Zero 2028 ambition, which has been assessed by the Science Based Target Initiative as fully compliant with the objective of the Paris International Agreement against the climate change to limit the global warming of the planet to 1.5°C. With such ambition, we are committed to:

- expanding our decarbonization program to our customers and suppliers, covering the full Scopes 1, 2, 3 of our carbon emissions (without any exception).
- dividing our CO₂ emissions (full Scopes 1, 2 and 3) by 2 by 2025 (2019 baseline), therefore being 5 years ahead of the most demanding Science-Based Target Initiative (SBTi) 1.5°C trajectory.
- achieving Net-Zero emissions as soon as 2028, by completing our current offsetting projects by carbon removal projects All projects are and will be certified through best-in-class standards (VCS methodology).
Atos’ environmental journey

Already prior to achieving our net-zero target, we are offsetting currently unavoidable emissions, such as emissions from data centers or offices. Our efforts allow clients of Atos’ digital and hosting services to report zero (0) CO₂e emissions in relation to the energy consumption of their solutions hosted in our data centers and hence, actively influences their own emission reporting.

Our offsetting program is carried out through wind farm projects which generate clean electricity and through forest protection projects which enable nature-based offsetting. Besides, Atos became one of the first companies in our industry to establish an internal carbon pricing mechanism, which allows to attach a value to reductions in tCO₂ emissions. This mechanism comprises emissions related to travel, devices and data center activities and supports sourcing from green suppliers as well as decarbonization offerings delivered to clients. The calculations are implemented in the variable compensation payout calculation for our management and hence actively incentivize our organization, to further drive decarbonization efforts.
Atos is recognized as the most relevant leader by ESG ratings in its industry and reached a top position in the Dow Jones Sustainability Index (DJSI) for the IT services industry

<table>
<thead>
<tr>
<th>Logo</th>
<th>Description</th>
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<tbody>
<tr>
<td><img src="image1" alt="CDP" /></td>
<td>Atos is named on CDP ‘A List‘ for leading efforts against climate change in 2020</td>
</tr>
<tr>
<td><img src="image2" alt="SAM" /></td>
<td>Atos is ranked Number 1 in the IT and software services sector by the Dow Jones Sustainability Indexes (DJSI) World and Europe indexes in 2020</td>
</tr>
<tr>
<td><img src="image3" alt="Sustainalytics" /></td>
<td>Atos ranks 6th in Sustainalytics’ ESG Risk Rating Ranking among Software &amp; Services industry. Sustainalytics’ ESG Risk Rating of 10.2 is considered as “low risk”</td>
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<tr>
<td><img src="image4" alt="V.E" /></td>
<td>Vigeo-Eiris: Atos is ranked top 1 % in the sector in July 2021 with 67 point and improvement of 6 points to last assessment</td>
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<tr>
<td><img src="image5" alt="EcoVadis" /></td>
<td>Atos is awarded Platinum by EcoVadis for its outstanding CSR performance in 2021</td>
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<tr>
<td><img src="image6" alt="GRI" /></td>
<td>The Atos 2020 Integrated Report has been prepared in accordance with the GRI Standards and has successfully completed the GRI Content Index Service</td>
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<tr>
<td><img src="image7" alt="SEAL" /></td>
<td>Atos is awarded SEAL Sustainability Award as one of the top 50 most sustainable companies worldwide in 2020</td>
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<tr>
<td><img src="image8" alt="MSCI" /></td>
<td>Atos is rated among the ESG leaders by MSCI (“AA” rating”), ranking among the top quartile in the software &amp; services industry</td>
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</table>

**ESG Risk Management**

As a major global provider of digital transformation solutions, Atos is inevitably exposed to risk from the rapidly evolving environment in which it operates and from changes to regulations across the globe. To mitigate risk and, beyond that, to succeed and develop securely and sustainably, Atos has implemented a multi-factor risk management system. The governance is described hereafter:
The **first line of protection** is ensured by all Atos employees in their daily work under managerial supervision. The **second line of protection** provides oversight and control. It establishes enterprise-wide risk governance and business resilience requirements based on risk analysis. The **third line of protection** is assured by the internal audit team which carries out audits, investigations and advisory engagements to provide independent assurance of the effectiveness of the first and second lines of protection.

The CEO and Group Management Committee are regularly updated on internal control, internal audit and risks. The Board of Directors’ Audit Committee considers reports on internal audit activities, contracts with significant risks and receives periodic updates on internal control and risk management.
Sustainability-Linked Financing Framework

1. Rationale

As a recognized leader in terms of sustainability and provider of decarbonization solutions, Atos’ corporate strategy is strongly connected and aligned with its sustainability ambitions. For these reasons, Atos is giving itself the means to align its financing and corporate strategy via Sustainability-Linked instruments. Atos sets the highest standard for its industry not only for its own ambitious net-zero targets but also to best serve our clients and positively influence our supply chain. Inclusion of these targets into our financing strategy is even more emphasizing the leadership role of Atos in ESG matters and is enhancing its commitment towards its highly ambitious sustainability targets and the implementation of these within the whole company.

2. Structure of the Framework

Atos has established this Sustainability-Linked Financing Framework (the “Framework”) that outlines our methodology for the issuance of Sustainability-linked forms of indebtedness. This Framework is aligned with the Sustainability-Linked Bond Principles (SLBP 2020), as administered by the International Capital Market Association (ICMA), as well as the Sustainability-Linked Loan Principles (SLLP 2020), as administered by the Loan Market Association (LMA). These principles represent voluntary guidelines setting forth best practices for financial instruments incorporating forward-looking, externally verified sustainability objectives and outcomes.

Sustainability-linked instruments as defined in this Framework may include but are not restricted to covered/secured or unsecured bonds, convertible bonds, loans and commercial papers. The instruments can be of any seniority, including subordinated/hybrid instruments, but in any case are expected to be issued ranking pari passu with any other conventional instrument of similar status and subordination (“Sustainability-Linked Instruments”).

Atos will use the proceeds of its Sustainability-Linked Instruments for general corporate purposes.

This Framework is in alignment with the five core principles of the SLBP 2020, which are:

1. Selection of Key Performance Indicators (KPI)
2. Calibration of Sustainability Performance Targets (SPT)
3. Characteristics of Sustainability-Linked Financing Instruments
4. Reporting
5. Verification

2 https://www.lsta.org/content/sustainability-linked-loan-principles-sllp/
Atos will continue to monitor the sustainable finance market and may adapt this Framework in the future to the latest available standards or principles. In this regard, Atos will ensure that changes apply only if the quality of disclosure is enhanced.

2.1. Selection of Key Performance Indicators

The selection of sustainability objectives by Atos was conducted considering relevance, core and materiality to Atos’ business operations. The selected KPI and SPT included in this Framework are implemented within its overall corporate strategy. Our Greenhouse Gas (GHG) emission reduction target exceeds the most demanding recommendation of the SBTi, as we accelerated the previously SBTi validated GHG emission reduction target for 2030 to be achieved in 2025. The selected KPI is chosen to reflect Atos’ sustainability commitments and showcase its journey as a sustainable responsible company.

2.1.1. Reduce Greenhouse Gas Emissions

Given the existential threat that climate change poses to humanity, climate protection and decarbonization are crucial challenges for individuals, corporations, institutions and societies all around the globe. To support and enhance the transformation to a sustainable economy, efforts were launched globally, aiming at implementing environmental targets and regulatory regimes that allow classification systems and increase transparency.

Global momentum towards a net zero future is growing fast. Defined net zero targets from governments and industry leaders have contributed to this growth, alongside stakeholder engagement and increased awareness of the risks and opportunities presented by climate change.

The 2015 Paris Agreement is considered the most significant international treaty on climate change, with the goal to limit global warming to well below 2°C, preferably to 1.5°C, compared to pre-industrial levels. This legally binding agreement is endorsed by the vast majority of countries. At Atos, we actively endorse the Paris Agreement on climate change and support ambitious political programs such as the European Green Deal.

The digital sector already accounts for 1.4% of global emissions and 3.6% of global electricity use. Along with consumerization, increased digitization can present important sustainability issues. The mobile phone industry is a relevant example, because new models are replaced every year and 75% of this sector’s emissions are in manufacturing. In parallel with digitalization, proceeds the continued growth of data, forecast at 26% compound annual growth rate. This can also present a climate risk, as data requires storage, which requires power, all resulting in further emissions. To counteract these negative impacts, digitization needs to be intelligent and combined with sustainable practices such as life cycle assessments, reduction of waste, improvement of efficiency and use of renewable energy sources.

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3 Science Based Target Initiative (SBTi): https://sciencebasedtargets.org/
4 EcoAct: Digital decarbonization: The key enabler for corporate decarbonization
Atos is committed to reducing its GHG emissions and contributing to the United Nation Sustainable Development Goal 13: Climate Action as well as the EU environmental objective “Climate Change Mitigation”.

**UN Sustainable Development Goal (SDG) 13:**
Take urgent action to combat climate change and its impacts

**European Union Taxonomy Regulation - Climate change mitigation:**
Activities that contribute substantially to the stabilization of greenhouse gas emissions, as referred to in Regulation (EU) 2020/852

**KPI: Greenhouse Gas (GHG) Emissions (Scopes 1, 2 & 3)**
Greenhouse Gas (GHG) emissions (Scopes 1, 2 & 3) are reported in line with the GHG Protocol. The calculation methodology for Scopes 1, 2 & 3 emissions is disclosed in the Atos’ annual Universal Registration Document (URD)⁵.

<table>
<thead>
<tr>
<th>Year</th>
<th>GHG Emissions (Scopes 1, 2 &amp; 3) in tCO₂e</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>3.3 M tCO₂e</td>
</tr>
<tr>
<td>2020</td>
<td>2.8 M tCO₂e</td>
</tr>
</tbody>
</table>

The KPI is measured in absolute terms total tons of CO₂ emitted.

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⁵ The Atos 2020 Universal Registration Document (URD) is accessible at: https://atos.net/content/investors-documents/2021/atos-2020-universal-registration-document.pdf
2.2. Calibration of Sustainability Performance Targets (SPT)

The selected SPT reflects Atos’ sustainability and decarbonization ambitions and hence underlines Atos’ leading role in climate change mitigation and transformation towards a climate neutral society. The target is aligned with the 2015 Paris Agreement (COP 21) and consistent with a 1.5°C target. Our Scopes 1, 2 and 3 GHG emissions reduction target has been validated by the SBTi in 2021. Our Greenhouse Gas (GHG) emission reduction target exceeds the most demanding recommendation of the SBTi, as we accelerated the previously SBTi validated GHG emission reduction target for 2030 to be achieved in 2025. We have selected our ambitious decarbonization target for our Sustainability-Linked Financing operations:

- Atos Target: Reduce Greenhouse Gas Emissions (Scopes 1, 2 & 3) by 2025: By the financial year ending December 31, 2025 (“Target Observation Date”), reduce GHG emissions (Scopes 1, 2 & 3) by 50% of the KPI-SPT Reference Base, being defined as GHG emissions (Scopes 1, 2 & 3) of 3.3 MtCO₂e measured during the financial year ending on December 31, 2019. By achieving its SPT, Atos will reduce its GHG emissions (Scopes 1, 2 & 3) to 1.65 MtCO₂e.

See Atos 2020 URD Section 5.2.5.1 (Reduction of carbon emissions).

2.2.1. Rationale and Strategy

The reduction of GHG emissions is a priority for Atos and an essential contributing factor for fulfilling the global ambitions as outlined by the 2015 Paris Agreement (COP 21). Intended to credibly signal our commitments and alignment with the goals outlined in the Paris Agreement, we decided for the inclusion of the GHG emission KPI with a time bound SPT into our financing strategy. Hence, we are emphasizing the immediate relationship between our financing and sustainability strategy as well as the implications of the environmental footprint on Atos’ financial performance. The defined target represents a key milestone for Atos’ sustainability efforts and showcases our leadership in this regard. Given our current abilities, we are convinced to be able to fulfil this target. For this purpose, we defined central areas in which we are confident to obtain GHG emission reductions contributing to our decarbonization target. These areas include but are not limited to Atos’ supply chain, energy consumption, travel, and decarbonized digital solutions.

Carbon reduction activities within Atos’ supply chain include (see Atos 2020 URD Section 5.2.5.2):

- ongoing work with our existing suppliers and negotiation of specific progress plans
- new supplier selection criteria include an increased weight of CSR risk and environmental topics

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6 https://sciencebasedtargets.org/companies-taking-action
7 Science Based Target Initiative (SBTi): https://sciencebasedtargets.org
8 Subject to potential recalculation of the KPI-SPT Reference Base in the future.
• a reinforcement of the energy consumption and CO₂ emissions as key purchasing criteria for goods and services

• the inclusion of the cost of energy and of the Internal Carbon Price into business cases and Total Cost of Ownership (TCO) calculation

• ongoing improvements regarding actionable KPIs (e.g., data from life cycle assessments) to track the effective progress over the years

Referring to energy consumption, Atos identified the following aspects (see Atos 2020 URD Section 5.2.5.4):

• Renewable and decarbonized energy: in 2020, around 55% of the electricity consumed by Atos worldwide came from decarbonized sources. To progress further, Atos has launched a program to gradually and whenever possible migrate from carbon-based electricity to renewable or decarbonized energy. The goal is to tend towards 100% of renewable and decarbonized electricity to support the Group’s 1.5°C Science Based Targets.

• Energy optimization in the offices: since 2014, a global consolidation and optimization program has been underway in the offices. In 2020, this program saved the equivalent of around 10% of the real estate expenditure.

• Energy optimization in the data centers: to increase the energy efficiency of our data centers, Atos continuously invests in technologies and best practices which reduce the power consumption and optimize the energy performance of computing hardware and other electrical installations.

To limit the environmental footprint linked to travel, Atos implemented a range of initiatives, which comprise (see Atos 2020 URD Section 5.2.5.5):

• Action plans to maximize the number of electric vehicles

• Global and local policies or instructions to limit travel or to favor less polluting and less greenhouse gas emitting means of transportation

• New ways of working, including the use of remote digital collaboration tools such as Circuit Unify, to enable employees to reduce their environmental footprint and gain flexibility

In the field of decarbonized digital solutions (Green IT), Atos is concentrating on the following offerings (see Atos 2020 URD Section 5.2.6):

• Eco-designed supercomputers: thanks to a steady stream of green innovations, each new generation of supercomputers is more energy-efficient than the previous one. As an example, the patented Enhanced Direct Liquid Cooling system contributes to placing Atos’ supercomputers among the most energy-efficient machines with an efficiency index of 1.01 to 1.02. This means that they consume only 1 to 2% of their energy for cooling, compared to 10 to 20% with traditional air-cooling systems.
• Eco-designed communication hardware: Atos Global Operation UCC (Unified Communication & Collaboration) provides digital workplace communication and collaboration solutions. As a provider of ICT products such as phones and communication servers, UCC faces several specific challenges.

• Optimized manufacturing and computing Test Lab: since 2019, Atos monitors a new global high-performance computing Test Lab in Angers, France. The lab’s infrastructure is equipped with an energy-efficient cooling system, which uses low-GWP (Global Warming Potential) refrigerant fluid and “free-cooling”, which can result in energy savings of up to 75%. It has an energy recovery system, which reuses the energy generated by the operation of the lab to heat or cool the offices, operating at an energy-efficient COP of 6, twice as efficient as a standard system (COP: coefficient of performance ratio of heating/cooling provided to work).

• Green hosting solutions and data centers: Atos Global Operation IDM (Infrastructure & Data Management) provides data center hosting services. IDM core data centers are supplied by around 90% of decarbonized energy and 100% of the residual CO₂e emissions of all Atos data centers worldwide are offset. The Group’s clients can therefore enter zero (0) in their own CO₂e emission reports for all IT solutions hosted by Atos.

To further drive our decarbonization progress, Atos has introduced an internal carbon price mechanism (currently 80 € / ton CO₂) in order to align business decisions towards decarbonization, which materializes into the P&L and the incentives (variable pay) of our managers. In addition, our new LTI plans include a decarbonization objective (weighted 10%) within their performance conditions.

2.3. Characteristics of Sustainability-Linked Instruments

Sustainability-Linked Instruments issued under this Framework are linked to Atos’ sustainability performance (GHG emissions), meaning their financial performance is dependent on the evolution of the KPI applicable to each Sustainability-Linked Instruments in accordance with its terms and conditions (“Terms & Conditions”). In case that the KPI does not achieve the respective SPT, a so-called Trigger Event will occur, which will result in an impact on the financial performance of the instrument.

The implications on the financial performance of the Sustainability-Linked Instruments in case of a Trigger Event can occur in the following variations:

• The KPI-Step-Up Margin applicable to the rate of interest for the following interest periods

• One-time KPI-Premium Payment to investors on the redemption date

The relevant KPI, SPT, Step-Up Margin amounts or the Premium Payment amounts applicable are subject to the Terms & Conditions of the respective Sustainability-Linked Instrument.
In case of any failure in achieving the SPT, Atos will make the information available in the 2025 URD published in 2026 or at the latest 180 days after the target observation date.

For clarification reasons, if Atos has achieved the SPT for the KPI applicable under the Terms & Conditions of a Sustainability-Linked Instrument, the financial characteristics of the Sustainability-Linked Instruments will not change.

### 2.3.1. Recalculation Option

We reserve ourselves the right to conduct amendments to the KPI-SPT Reference Base, in case of any M&A activities or changes to the calculation methodology\(^9\) for the KPI, which are appropriate in light of such activity or change and the nature of the KPI. The adjustment mechanism allows for a revision of the KPI-SPT Reference Base from which the SPT derives by an amount up to the ratio of the change in relative tCO\(_2\)e Atos records as a result of the acquisition, merger, divestment, significant changes in data due to better data accessibility and/or changes in the calculation methodology as detailed in Atos 2020 URD Section 5.2.5.1 (Reduction of carbon emissions). In addition, new products/services and activities may trigger a re-baselining. The purpose of this mechanism is to (i) ensure that a development of the Atos Group through M&A activity is not preventing Atos from achieving its set sustainability performance target, (ii) allow the inclusion of newly acquired businesses in the scope of Atos’ ambitious reduction targets and (iii) cater for evolution in the principles and standards which govern the items which are included in the KPI and to ensure alignment of the monitoring of KPI and disclosure and reporting standards Atos is subject to.

In case of changes to the Framework, the KPI and SPT set out in this Framework will remain applicable throughout the tenor of any Sustainability-Linked Instrument issued under this Framework in the form prevailing at the time of issuance of the respective Sustainability-Linked Instrument, regardless of any subsequent changes to Atos’ sustainability strategy or changes and future updates of the Framework, independent of whether they are driven by changes in the relevant principles or Atos’ corporate decisions.

### 2.4. Reporting

Atos will provide adequate information to investors and other market participants regarding the implementation and progress on its sustainability objectives in its annually published Universal Registration Document in a format aligned with the format of Atos 2020 URD Section 5.2.5.

The disclosure will be made available on Atos’ investor relations website\(^10\).

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\(^9\) A non-exhaustive list of potential events which may lead to a recalculation of the KPI-SPT Reference Base can be found in Atos 2020 URD Section 5.2.5.1 (Reduction of carbon emissions).

\(^10\) https://atos.net/en/investors
2.5. Verification

Atos has appointed Sustainalytics to provide an independent Second Party Opinion ("SPO") to evaluate this Framework and its alignment with the SLBP 2020 and SLLP 2020. The SPO will be made publicly available on Atos’ corporate website and will also be available on the website of the SPO provider.

Going forward, Atos will have an external verification for the assessment of the KPI performance relating to each Sustainability-Linked Instrument at least on an annual basis, until maturity, and in any case for any period relevant for assessing if a Trigger Event has occurred.

The KPI and its progress will be disclosed in the URD published by Atos on an annual basis. For the external verification, the audit report already provided in the URD by an external party for all the extra-financial indicators (ESG) will also cover the verification of the relevant KPI. The verification will be made available in a format as described in Atos 2020 URD Section 5.7.2.
Disclaimer

This Sustainability-Linked Financing Framework (the “Framework”) contains certain information which do not constitute historical data but constitute forward-looking statements. These forward-looking statements are based on current beliefs, expectations and assumptions, including, without limitation, assumptions regarding present and future business strategies and the environment in which Atos operates, and involve known and unknown risks, uncertainties and other factors, which may cause actual results, performance or achievements, or industry results or other events, to be materially different from those expressed or implied by these forward-looking statements. These risks and uncertainties include those discussed or identified in the 2020 Universal Registration Document dated April 7, 2021, filed with the AMF under number D.21-0269, in the Amendment to the 2020 Universal Registration Document dated July 30, 2021, filed with the AMF under number D.21-0269-A01 and in any Prospectus to be approved by the AMF, all of which are or will be available on Atos’ website (www.atos.net) and the AMF's website (www.amf-france.org). These forward-looking statements and information are not guarantees of future performance.

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