

IMPLEMENTATION OF THE AFEP-MEDEF CORPORATE GOVERNANCE CODE BY ATOS SE

Objective: Analysis of the implementation by Atos SE of the provisions of the AFEP-MEDEF code as modified on January 2020 (the “Code”).
The term "Universal Registration Document" refers to the 2019 Universal Registration Document

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The tasks of the Board of Directors			
	1.1	<p>Considering social and environmental stakes</p> <p>The Board endeavors to promote long-term value creation by the company by considering the social and environmental aspects of its activities.</p>	<p>Yes. Atos’ social and environmental orientations, which have for a long time been part of the strategy assigned to the Company, are determined by the Board of Directors assisted by the CSR Committee. This Committee currently comprises the following Board members: Ms. Valérie BERNIS (Chairman), Ms. Lynn PAINE, Mr. Vernon SANKEY and Ms. Colette NEUVILLE since December 1st, 2020.</p> <p>The Group's “<i>raison d’être</i>”, adopted by the shareholders during the 2019 Annual General Meeting is structured around the following three pillars:</p> <ul style="list-style-type: none"> (i) to ensure safety, security and trust in the information space; (ii) to contribute to the environmental transition; (iii) to promote scientific and technological excellence. <p>The Board of Directors provides guidance and regularly reviews the progress of the company's works with regard to its “<i>raison d’être</i>”. Thus, working groups met in 2020 to specify the ambition of the Group's “<i>raison d’être</i>”, both in terms of potential key performance indicators to measure its action and impact, and to identify new or to be enhanced initiatives, in line with the Group's “<i>raison d’être</i>”. The outcomes of these works were presented to the Board during its meeting held on October 24, 2020.</p> <p>CSR is a key element of the Company's medium-term guidelines. Atos' ambition is to become the leader in Secure and Decarbonized Digital and the Group has announced its commitment to achieve net-zero carbon emissions by 2035.</p> <p>In that context, this commitment will see Atos reduce by half all the emissions under its direct control by 2025 (GHGP scopes 1 & 2) and achieve the same</p>

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			<p>reduction for the emissions under its influence by 2030 (GHGP full scope 3). For the emissions under its control, Atos will continue to offset 100% of its residual emissions through certified carbon offsetting projects. For the emissions under its influence, Atos will progressively include them into its global offsetting program, so that it reaches net-zero emissions by 2035.</p> <p>These medium-term guidelines were submitted to the advisory vote of the shareholders during the General Meeting held on October 27, 2020, and were widely supported by a 99.99% positive vote.</p> <p>Further to these initiatives, the Group was ranked in 2020 No. 1 in sustainability performance within the IT sector in the DJSI World and Europe indexes (DJSI World & Europe) for the second year running.</p>
	<p>1.2</p>	<p>Strategic orientation</p> <p>The principal task of the Board is to define the strategic orientation. It examines and decides on important operations, possibly after review by an ad hoc committee.</p>	<p>Yes. In accordance with the articles of association, the Board of Directors sets the orientations for the Company’s business and monitors their implementation. The Board has set up four internal committees (the Audit Committee, the Nomination and Governance Committee, the Remuneration Committee and the CSR Committee) and decides on the basis of their recommendations. The Nomination and Governance Committee and the Remuneration Committee stem from the split of the Nomination and Remuneration Committee decided by the Board of Directors on December 1st, 2020.</p>
	<p>1.3</p>	<p>Principal task</p> <p>The Board appoints and dismisses the Company officers, set their compensation, selects the form of organization and governance (separation of the offices of Chairman and Chief Executive Officer or combination of such offices), monitors the management as well as the quality of the information provided to shareholders and to the markets.</p>	<p>Yes. In accordance with the articles of association and the internal rules of the Board, the Board carries out all of those missions. Regarding the form of organization of the governance refer to Art 3.1-3.2-3.4 hereafter.</p>

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	1.4	<p>Information of the Board</p> <p>The Board is informed about market developments, the competitive environment and the most important aspects facing the company, including in the area of social and environmental responsibility.</p>	<p>Yes. Directors are regularly informed of the market developments and the evolution of the competitive environment, either during the Board of Directors and the Committees' sessions or via occasional reports.</p>
	1.5	<p>Risk review</p> <p>The Board reviews, in relation to the strategy it has defined, the opportunities and risks, such as financial, legal, operational, social and environmental risks, as well as the measures taken accordingly. To this end, the Board receives all of the information needed to carry out its task, notably from the executive officers.</p>	<p>Yes. The Audit Committee receives a report on internal audit activities at least six times a year, quarterly reports on litigation and contracts with significant risks, and periodic updates on internal control and risk management. The committee communicates this information to the Board. Moreover, each year, the Company's performances in corporate social and environmental responsibility are discussed by the Board in particular during the reports by the CSR Chair to the Board. A full description of the risk factors, and the Company's management thereof, is included in part F of the Universal Registration Document.</p>
	1.6	<p>Anti-corruption and influence peddling measures</p> <p>If applicable, the Board ensures the implementation of a mechanism to prevent and detect corruption and influence peddling.</p>	<p>Yes. On August 8th, 2020, the Atos Group validated a new Ethics and Compliance policy setting the objectives and responsibilities in respect of competition law, corruption, controls of exports of military and dual-use goods, personal data protection, human rights, international sanctions, money laundering and terrorism financing, conflicts of interests, fraud, safe and ethical workplace. The Atos Group's Code of ethics, which is a cornerstone of this policy, is currently being amended: the draft new version was presented to the Board of Directors on 24 July 2020, and the procedure for consulting employee representative bodies is under way. On that occasion, the Code of ethics has been reinforced by a specific annex on the fight against corruption. The mapping of corruption and influence peddling risks and its action plan were presented to the Audit Committee. Each year, the Group General Secretary also presents the "Atos compliance annual review" to the Board of Directors.</p>
	1.7	<p>Non-discrimination and diversity policies</p>	<p>Yes. Atos is strongly convinced of the importance of diversity as a key factor of the Group's growth and competitiveness, and as such has deployed a worldwide Diversity Program to take into consideration and apply the best international</p>

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		<p>The Board ensures that the executive officers implement a policy of non-discrimination and diversity, notably with regard to the balanced representation of men and women on the governing bodies.</p>	<p>practices regarding gender equality, disability, seniority, and other diversity indicators. This program is detailed in part D.2.4.3 of the Universal Registration Document.</p> <p>In terms of gender parity, Atos has made a commitment to increasing the number of women employed (33% of new joiners in 2019 were female) and has programs and measures in place. As such, the "Women who succeed" program proposes targeted conversations with the Group Management Committee and senior level women to provide additional resources, contact names and suggested courseware to position them for promotion.</p> <p>Also, Atos has decided to disclose in the Universal Registration Document the increase from 2018 to 2019 in the number of women in top positions (SVP, and VP).</p> <p>As of December 31, 2019, the Board of Directors was composed of women for 40%. The membership of the Board of Directors has changed over the course of 2020, but in line with the objectives set by the Board, the proportion of women on the Board of Directors has remained the same, representing 40% as of December 14, 2020, taking into account the regulations. The Board aims at maintaining a parity in line with the AFEP-MEDEF recommendations.</p> <p>Finally, following the split of the Nomination and Remuneration Committee on December 1, 2020, the composition of the newly created Remuneration Committee is entirely female (including Mrs NIANE, Mrs BERNIS and Mrs FLEMING). Following the review of the membership of the other Board Committees, which took place on December 1st, 2020, all of the Committees include one or more women directors.</p>
	<p>1.9</p>	<p>Internal rules of the Board of Directors</p> <p>The internal rules specify:</p>	<p>Yes. The internal rules adopted by the Board are summarized in the Universal Registration Document and published on the Company's website.</p>

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		<ul style="list-style-type: none"> - the cases where prior approval by the Board of Directors is required, which may differ according to which division of the company is concerned; - the principle that any material transaction outside the scope of the firm's stated strategy is subject to prior approval by the Board of Directors; - the rules according to which the Board of Directors is informed on the corporation's financial situation, cash position and commitments. <p>These rules relate not only to external acquisitions or disposals, but also to major investments in organic growth or significant internal restructuring operations.</p> <p>The Board of Directors is informed in a timely fashion of the corporation's cash position in order, where applicable, to take decisions relating to its funding and indebtedness.</p>	<p>The cases requiring prior approval of the Board are mentioned in the internal rules as well as in the Universal Registration Document. The internal rules also specify the rules governing the information of the Board.</p>
2	The Board of Directors: A collegial body		
	2.2	<p>Composition, organization and operation of the Board</p> <p>The organization of the Board's work, and likewise its membership, must be suited to the shareholder make-up, to the size and nature of each firm's business, and to the particular circumstances facing it. The foremost responsibility of the Board is to adopt the mode of organization and operation that enables it to carry out its tasks in the best possible manner. Its organization and operation are described in the internal rules that it has drawn up, which are published in part or in full on the company's website or in the report on corporate governance.</p>	<p>Yes. On 14 December 2020, six nationalities were represented on the Board of Directors (German, American, British, Bulgarian, French, Senegalese), and the Board had two bi-national directors. It is very important for the Board that its composition reflects the international dimension of the Group.</p> <p>Yes. The Board has adopted internal rules presenting the organization and the operation of the Board. The internal rules are summarized in the Universal Registration Document and published on the Company's website.</p>
	2.3	<p>Limitation on the representation of special interests within the Board</p>	<p>Yes. The director's charter, that is appended to the internal rules and summarized in the Universal Registration Document, reminds that each director represents all shareholders and must act in all circumstances in the best interest of the company.</p>

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		Since the Board acts in the corporate interest, having large numbers of special interests represented within it should be avoided, except in cases provided for by law.	
	2.4	<p>Specific responsibility of the majority shareholder</p> <p>When a corporation is controlled by a majority shareholder, the latter assumes a specific responsibility with regard to the other shareholders, which is direct and separate from that of the Board of Directors. They take particular care to prevent conflicts of interest and to take account of all interests.</p>	N/A. The company is not controlled.
3	The diversity of forms of organization of governance		
	3.1 3.2 3.4	<p>Option between separation of offices and single office</p> <p>Corporations with Boards of Directors can choose between separation of the offices of Chairman and Chief Executive Officer and the combination of such offices. The law does not favor either formula and allows the Board of Directors to choose between the two forms of exercise of executive management. It is up to the Board to decide and to explain its decision. The Board may appoint a Lead Director from among the independent directors, particularly when it has been decided to combine such offices. In the event of the separation of the offices of Chairman and Chief Executive Officer, any tasks entrusted to the Chairman of the Board in addition to those conferred upon him or her by law must be described.</p> <p>The chosen formula and the reasons for this decision must be communicated to the shareholders and third parties.</p>	<p>Yes. The rationale for deciding to aggregate the offices of Chairman and Chief Executive Officer, given the situation of the Company, is explained in the report on corporate governance included in part G.2.2 of the Universal Registration Document. As from November 1, 2019, the offices of Chairman of the Board of Directors and of Chief Executive Officer are separated. Following the resignation of the former Chairman of the Board and Chief Executive Officer, the Board decided to separate the two functions in accordance with the succession plan proposed by the Nomination and Remuneration Committee.</p>
	3.3	<p>The Lead Director</p> <p>If the Board decides to confer upon a director, and in particular a Lead Director, special tasks that relate to governance or shareholder relations, these tasks and</p>	<p>Yes. Since November 1st, 2019, the offices of Chairman of the Board of Directors and of Chief Executive Officer are separated. Taking into account this new governance structure, and as the office of Lead Independent Director is less relevant in this new context, the Board of Directors, held on December 1, 2020, decided not to maintain that mandate. The tasks previously carried out by the Lead</p>

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		the resources and prerogatives available to him or her must be described in the internal rules.	Independent Director, not taken over by the Chairman of the Board of Directors, were entrusted to the new Nomination and Governance Committee created during the same meeting.
4	The Board and communication with shareholders and the markets		
	4.1 4.2	Communication with the market Each corporation should have a very rigorous policy for communication with the market and analysts. All communications activities must allow everyone to access the same information at the same time	Yes. Press releases are published on the Company's website and provided to broadcasters (through a professional broadcaster), making them available to all investors at the same time. Conference calls are available in replay on the website.
	4.3	Shareholders and investors' information The Board should ensure that the shareholders and investors receive a relevant balanced and instructive information about the strategy, development model, the consideration of non-financial issues that are of significance to the corporation and its long-term outlook.	Yes. On June 24, 2020, as part of the "Analyst Days 2020", Atos presented its medium-term guidelines. These medium-term guidelines were submitted to the advisory vote of the shareholders at the General Meeting held on 27 October 2020. Presentations established for <i>roadshows</i> , analysts' days or general meetings are regularly posted on the website of the Company. Atos SE's Universal Registration Document aims to be an example of financial and extra-financial communication media allowing stakeholders to have an overview of the issuer's activity over the past financial year as well as its short and medium-term objectives and targets.
	4.4	Shareholder relations with the Board of Directors Shareholders' relations with the Board of Directors, particularly with regard to corporate governance aspects, may be entrusted to the Chairman of the Board of Directors or, if applicable, to the Lead Director. He or she shall report on this task to the Board of Directors.	Yes. In addition to its traditional missions, the Chairman of the Board is in charge in particular of the relations with shareholders. Moreover, the corporate governance tasks previously performed by the Lead Independent Director are now entrusted with the Nomination and Governance Committee, stemming from the split of the former Nomination and Remuneration Committee.
	4.5	Identifying, monitoring and assessing the commitments and risks All listed companies must be equipped with reliable procedures for the identification, monitoring and assessment of its commitments and risks, and provide shareholders and investors with relevant information in this area.	Yes. Information on off-balance sheet commitments are included in the Universal Registration Document in Annex 15 of the consolidated financial statements. In 2019, the Board of Directors met to discuss the review of off-balance sheet commitments (see the Universal Registration Document, section G.2.4.2).

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		<p>The annual report specifies the internal procedures set up to identify and monitor off-balance-sheet commitments, as well as to evaluate the corporation's material risks.</p> <p>The ratings given to the firm by financial rating agencies are published along with any changes that have occurred during the financial year.</p>	<p>The risks and the risk management systems are described in section F of the Universal Registration Document.</p> <p>The firm would communicate on any change in its financial rating whenever applicable.</p>
5	The Board of Directors and the Shareholders' meeting		
	5.2	<p>Communication with shareholders</p> <p>The shareholders' meeting is a decision-making body for the areas stipulated by law as well as a privileged moment of communication for the company with its shareholders. It is not only the occasion when the managing bodies report on the corporation's activities and on the operation of the Board of Directors and its specialized committees, but also an opportunity for a dialogue with the shareholders.</p>	<p>Yes. Atos is keen to ensure open discussions with its shareholders. On June 24, 2020, as part of the "Analyst Days 2020", Atos presented its medium-term guidelines. These medium-term guidelines were submitted to the advisory vote of the shareholders at the General Meeting held on October 27, 2020.</p> <p>Furthermore, during the Annual General Meetings, a significant time is devoted to the summary presentation of the activity of the Board and its committees in order to prepare an open discussion on these issues. The presentation is followed by a fruitful dialogue with shareholders where any questions raised either before the shareholders meeting or during the shareholders meeting are answered by the top management.</p> <p>Finally, regular roadshows organized with governance analysts and discussions with CSR rating agencies, notably in connection with the preparation of the Annual General Meeting, provide opportunities for being attentive to the investors' expectations.</p>
	5.3 5.4	<p>Disposal exceeding more than half of the assets of the Company</p> <p>If a disposal is contemplated, whether in one or more transactions, concerning at least half of the company's assets over the past two financial years, the Board of directors and the executive management must assess the strategic merits of the transaction and ensure that the process takes place in accordance with the corporate interest, in particular by putting in place resources and procedures permitting the identification and management of any conflicts of interest. To</p>	<p>N/A. To date, the Company has never been in such a situation, but in case this situation arises, the Company would apply these rules.</p>

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		<p>this end, they may seek external opinions, in particular concerning the merits of the transaction, its valuation and the contemplated arrangements. It is also recommended that the Board set up an ad hoc committee, at least two-thirds of which is made up of independent directors and from which executive officers are excluded.</p> <p>Before carrying out this disposal, the Board must present the shareholders' meeting with a report about the context and the progress of the transactions. This presentation shall be followed by an advisory vote by the shareholders subject to the same quorum and majority conditions as for ordinary shareholders' meetings. If the meeting issues a negative opinion, the Board shall meet as soon as possible and immediately publish on the company's website a notice detailing how it intends to proceed with the transaction.</p>	
6	Membership of the Board of Directors: Guiding Principles		
	6.1	<p>Directors' essential qualities</p> <p>All directors are expected to act in the corporate interest and to possess the following essential qualities:</p> <ul style="list-style-type: none"> - ability to judge in particular, situations, strategies and people, based primarily on his or her own experience; - a capacity to anticipate that enables him or her to identify risks and strategic issues; - integrity, regularity of attendance, active participation and involvement. 	<p>Yes. Atos SE directors have extensive professional experience in various industries on high profile positions and are serving or have served as directors or corporate officers in other French or non-French companies, some of which are listed on the stock exchange. They combine all the skills and experience required to perform their office. Their involvement is reflected in the strong attendance rate to Board meetings in 2019 (85,12%).</p>
	6.2	<p>Membership of the Board of Directors</p> <p>Each Board should consider what would be the desirable balance of its membership and that of the Board committees should be, in particular as in terms of diversity (gender representation, nationalities, age, qualifications, professional experience, etc.). It should make public in the report on corporate</p>	<p>Yes. The Board of Directors has been composed of 40% of women since December 16, 2019 and has always maintained a percentage of women equal of superior to the recommendations of the AFEP-MEDEF Code. On December 14, 2020, six nationalities were represented on the Board of Directors (German, American, British, Bulgarian, French, Senegalese), and the Board had two bi-national</p>

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		governance a description of the diversity policy applied to members of the Board of Directors, as well as a description of the objectives of this policy, its implementation measures and the results achieved in the past financial year.	<p>directors, in line with the Group international dimension. The diversity of skills is also well reflected in the variety of profiles of Board members who have different experiences, education and trainings: engineering, finance, education, management skills, corporate social responsibility etc. The diversity policy applied to Board members, including its objectives, implementation measures and results is debated et validated each year by the Board upon recommendation of the Nomination and Governance Committee (previously the Nomination and Remuneration Committee). The diversity policy is described in the report on corporate governance included in the Universal Registration Document (cf. G.2.3.1).</p> <p>In addition, Atos has put diversity as the heart of its people strategy. The measures taken to encourage diversity are detailed in part D.2.4.3 of the Universal Registration Document.</p>
7	<u>Gender diversity policy in management bodies</u>		
	7.1 7.2	<p>On the proposal of executive management, the Board sets targets for gender diversity within the management bodies.</p> <p>In the corporate governance report, the Board describes the gender diversity policy applied to the governing bodies, as well as the objectives of this policy, the procedures for implementing it, the results achieved during the past financial year, including, where applicable, the reasons why the objectives were not achieved and the measures taken to remedy the situation.</p>	<p>Yes. The objectives for gender diversity within the management bodies are presented to the Board of Directors. The Group has included in the corporate governance report, published in the Universal Registration Document, and chose to present the improvement of the ratio of women Senior Vice Presidents and Vice Presidents of Atos (part D.2.4.3). Atos' objective is to double the percentage of women in management positions by 2021, while reducing the gender pay gap by 3% each year (see page 35 of Atos' 2019 Integrated Report).</p>
8	Representation of employee shareholders and employees		
		<p>Rights and duties of directors representing the employees and employee shareholders</p> <p>Within a group, the directors representing employees elected or appointed in accordance with the legal requirements sit on the Board of the company that declares that it refers to the provisions of this code in its report on corporate</p>	<p>Yes. Mr. Farès LOUIS in April 2019, and Ms. Vesela ASPARUHOVA in October 2020 were appointed as Employee Directors in accordance with article L225-27-1 of the Commercial code and the articles of association of the Company, and sit on the Board of directors of Atos SE, which refers to the provisions of the AFEP-MEDEF Code. The appointment of a second Employee Director took place</p>

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		<p>governance. When several group companies apply these provisions, the Boards shall determine the corporation(s) eligible for this recommendation.</p> <p>Directors representing employee shareholders and directors representing employees are entitled to vote at meetings of the Board of directors, and may also be selected by the Board to participate in committees.</p> <p>They have the same rights, are subject to the same obligations, in particular in relation to confidentiality, and take on the same responsibilities as the other members of the Board.</p>	<p>following the amendment of the Articles of Association decided by the 2020 Annual General Meeting in accordance with the new legal provisions in force (“loi PACTE”).</p> <p>The Employee Directors and the director representing employee shareholders are explicitly named as Board members in the articles of association. Thereby they participate in meetings and deliberations of the Board. They enjoy the same rights and are subject to the same obligations as any other director, including confidentiality, with the exception of the obligation to hold at least 500 shares of the company.</p> <p>In addition, pursuant to an agreement of 14 December 2012 relating to the creation of the Council of Atos SE, the Company Council of Atos designated a Participative Committee made up of four persons (among its members or within Atos’ employees), for a renewable term of office of one year. The purpose of the Participative Committee is to discuss in meetings with members of the Board of Directors of the Company, on topics listed in the agenda of the Board meetings. Meetings are normally held after meetings of the Board of Directors, in the presence of representatives of the Board, those of the Participative Committee, the Board Secretary, the Head of Human Resources and the General Counsel.</p> <p>Once a year, the Participative Committee is invited to a plenary meeting of the Board of Directors corresponding to the session on the review of compliance practices of the Company with rules of corporate governance.</p>
9	Independent directors		
	<p>9.3</p> <p>9.4</p>	<p>Independence of the directors</p> <p>The independent directors should account for half the members of the Board in widely-held corporations without controlling shareholders.</p> <p>Qualification as an independent director should be discussed by the appointments committee in the light of the criteria set out in § 8.5 and decided on by the Board:</p>	<p>Yes. The qualification of independent director is reviewed annually by the Board of directors, on the basis of preliminary works carried out by the Nomination and Governance Committee (previously the Nomination and Remuneration Committee), in accordance with the recommendations of the AFEP-MEDEF Code.</p> <p>The conclusions of the Board of Directors during its meeting of December 16, 2019 were transcribed in the Universal Registration Document. It is stated that</p>

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		<ul style="list-style-type: none"> - on the occasion of the appointment of a director; - and annually for all directors. <p>The shareholders must be made aware of the conclusions of this review.</p> <p>The Board of Directors may consider that, although a director meets the criteria set out in § 8.5, he or she cannot be held to be independent owing to the specific circumstances of the person or the company, due to its ownership structure or for any other reason. Conversely, the Board may consider that a director who does not meet these criteria is nevertheless independent.</p>	<p>eight out of the ten members of the Board of Directors who must be taken into account¹ (i.e. 80%) were qualified as being independent during this annual assessment of their independence. The report also includes a nominative list of members who do not qualify as being independent.</p> <p>As part of its annual review during the meeting of December 14, 2020, the Board acknowledged that 60% of its directors were considered independent (six out of ten members to be taken into account in order to calculate the independent director ratio²), i.e. Vivek BADRINATH, Valérie BERNIS, Colette NEUVILLE, Aminata NIANE, Lynn PAINE and Edouard PHILIPPE.</p>
	9.5.3	<p>Independence criteria based on the significant nature of the relationship with the Company.</p> <p>To be considered as independent, a director must, inter alia, not to be a customer, supplier, commercial banker, investment banker or consultant:</p> <ul style="list-style-type: none"> - that is material to the corporation or its group; - or for a significant part of whose business the corporation or its group accounts. <p>The evaluation of the significant or non-significant relationship with the company or its group must be debated by the Board and the quantitative criteria that lead to the evaluation (continuity, economic dependence, exclusivity, etc.) must be explicitly stated in the report on corporate governance</p>	<p>Yes. As part of the assessment of how significant the relationship with the company or its group is, the Board of Directors, during its meeting held on December 14, 2020, on the recommendation of the Nomination and Governance Committee, retained the same criteria as those used the previous year, i.e:</p> <ul style="list-style-type: none"> (i) a quantitative criterion, being the consolidated turnover of 1% performed by the company with a group within which an Atos director exercises a function and/or holds a mandate. This criterion was set on the basis of the specificities of the Atos Group activity, in particular the rigorous procedures related to answers to bidding processes; (ii) qualitative criteria, i.e.: (i) the duration and continuity of the business relationship (seniority of the relationship or impact of potential contract renewals...), (ii) the importance or intensity of the relationship (potential economic dependency), and (iii) the structure of the relationship (director free of any interest...).
10	Evaluation of the Board of directors		

¹ As per article 8.3 of the AFEP-MEDEF Code, the Directors representing the employee shareholders and the Employee Directors are not taken into account for the ratios of independent directors.

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	<p>10.1</p> <p>10.2</p> <p>10.3</p>	<p>Assessment of the Board's work</p> <p>The Board of Directors evaluates its ability to meet the expectations of the shareholders that have entrusted authority to it to direct the corporation, by periodically reviewing its membership, organization and operation (this involves a corresponding review of the Board's committees).</p> <p>The evaluation has three objectives: to assess the way in which the Board operates; to check that the important issues are suitably prepared and discussed; to measure the actual contribution of each director to the Board's work.</p> <p>The evaluation is performed in the following manner:</p> <ul style="list-style-type: none"> - Once a year, the Board debates its operation; - There is a formal evaluation at least once every three years. This can be undertaken under the leadership of the appointments or nominations and governance committee or an independent director assisted by an external consultant. - The shareholders are informed each year in the report on corporate governance of the evaluations carried out and, if applicable, of any steps taken as a result. 	<p>Yes. Every year, the Board of Directors of Atos SE assesses its work. Until 2019, the evaluation was carried out under the supervision of the Lead independent Director. Since the split of the Nomination and Governance Committee and the Remuneration Committee that took place in December 2020, the Nomination and Governance Committee is in charge of this supervision. The Company publishes the follow-up and the results of this review in the Universal Registration Document. For the 2019 financial year, the Board of Directors, during its meeting held on October 23, 2019, decided to further improve the formalized evaluation by calling on an external consultant to assist it in this process. For the 2020 financial year, the Board conducted a formal evaluation of its work and presented it during its meeting of December 14, 2020.</p>
11	Meetings of the Board and of the Committees		

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	11.1	<p>Number of Board and committees meetings and attendance.</p> <p>The number of meetings of the Board of Directors and of the Board committees held during the past financial year is mentioned in the report on corporate governance, which also provides the shareholders with any relevant information relating to the directors' individual attendance at such meetings.</p>	<p>Yes. The Universal Registration Document indicates the number of meetings and the attendance rates during the financial year 2019:</p> <ul style="list-style-type: none"> (i) the Board of Directors held 10 meetings. The attendance rate of all directors at meetings amounted to an average of 85.12%; (ii) the Audit Committee held 7 meetings. The attendance rate of all its members at these meetings amounted to an average of 92.86%; (iii) the Nomination and Remuneration Committee held 5 meetings. The attendance rate of all its members at these meetings amounted to 86.67%; (iv) the CSR Committee held 3 meetings. The attendance rate of all its members at these meetings amounted to 100%. <p>In the Universal Registration Document, the individual and the average attendance rate to the meetings of the Board and the committees are indicated.</p>

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	11.2	<p>Frequency</p> <p>The frequency and duration of meetings of the Board of Directors should be such that they allow in-depth review and discussion of the matters that are subject to the Board's authority. The same applies to meetings of the Board's committees (audit, compensation, appointments, nominations committee, etc.).</p>	<p>Yes. In 2019, the Board of Directors met 10 times which allowed a very regular review of the Company's affairs. The duration of meetings is not limited and items on the agenda are discussed on the basis of a complete documentation, reviewed as the case may be by the committees, which quality is praised by the directors (as evidenced on the occasion of the assessment session of the Board's works).</p>
	11.3	<p>Meeting attended by non-executive directors</p> <p>It is recommended that at least one meeting not attended by the executive officers should be organized each year.</p>	<p>Yes. The Chief Executive Officer is excused from the parts of the Board meetings when his performances or his compensation are being discussed.</p> <p>Additionally, during the financial years 2019 and 2020, the Nomination and Remuneration Committee met, outside of the Chief Executive Officer's presence, to assess his performance on the occasion of the award of his variable compensation. The Nomination and Remuneration Committee has communicated to the Board of Directors the assessment on the Chief Executive Officer's performance. The Remuneration Committee will carry on with this practice for the coming financial years.</p> <p>Likewise, the yearly assessment of the works of the Board of Directors (cf. §9 above), carried out until this year, under the leadership of the Lead independent director, allows each director to express himself outside the presence of the Chief Executive Officer, thus resulting in a collective assessment of the Chief Executive Officer's performance.</p>
	11.4	<p>Minutes of meetings</p> <p>The minutes of the meeting should summarize the discussions and the questions raised and indicate the decisions made and any reservations expressed</p>	<p>Yes. These measures are specified in the internal rules and applied in the context of the drafting of all minutes.</p>

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12	Directors' access to information		
	12.1	<p>Right to disclosure and confidentiality duty</p> <p>The manner in which the right to disclosure provided for by law is exercised and the related duties of confidentiality should be set out in the internal rules of the Board of Directors.</p>	<p>Yes. Board's internal rules stipulate the terms and conditions of the directors' information right and their confidentiality duty.</p>
	12.2	<p>Permanent information</p> <p>Corporations must also provide their directors with appropriate information between meetings of the Board throughout the life of the corporation, if the importance or urgency of the information so requires. Ongoing disclosure should also include any relevant information, including criticism, relating to the corporation, such as articles in the press and financial analysts' reports.</p>	<p>Yes. This right to permanent information is mentioned in the Board of Directors' internal rules. On that basis, directors receive regular information, between meetings, through communication sent by the Board secretary, on such subjects as market developments, competitors' situation, or analysts' reports.</p>
	12.4	<p>Meetings with executive managers</p> <p>Directors must have the opportunity to meet with the corporation's principal executive managers, including in the absence of the company Officers. In the latter case, these should be given prior notice.</p>	<p>Yes. As per the internal rules of the Board of Directors, committee members may contact the Company's main executives after informing the Board of Directors or the Chairman. In practice, certain Board and committee meetings are attended by the Company's main executive managers as guests, allowing directors to easily discuss the Company's affairs with them.</p>
13	Directors' training		
	13.1	<p>Directors' training</p> <p>Each director should be provided, if he or she considers it to be necessary, with supplementary training relating to the corporation's specific features, its businesses, its business sector and its social and environmental responsibility aspects.</p>	<p>Yes. Upon the appointment of a new director, various sessions are offered with the main group executives on the group's business, organization and governance.</p>

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	13.2	<p>Training of members of the Audit Committee</p> <p>The Audit Committee members should be provided, at the time of appointment, with information relating to the company's specific accounting, financial and operational features.</p>	<p>Yes. The members of the Audit committee have the required expertise by virtue of their education and professional experience. Moreover, they were trained by the Chief Executive officer, the Chairman of the Audit Committee, the Group Chief Financial Officer and the Group General Counsel on the company's specific accounting, financial or operational features and the Company's governance. These trainings are implemented on the occasion of any new appointment on the Audit Committee.</p>
	13.3	<p>Training of directors representing employees or employee shareholders</p> <p>Directors representing employees or directors representing employee shareholders should be provided with suitable training enabling them to perform their duties</p>	<p>Yes. Upon their appointments on the Board of Directors, M. Farès LOUIS and Ms. Vesela ASPARUHOVA have received a training on such subjects as corporate governance and the operating rules of a listed company. They were provided with the Company's governance documentation (articles of association, Board internal rules, directors' charter) and alerted on stock exchange regulation obligations applying to directors of listed companies. In addition, specific external trainings are contemplated for Mr. LOUIS and Ms. ASPARUHOVA who were informed of training opportunities as provided by law, including those available within the company on topics such as finance and accounting.</p>
14	Duration of Directors' terms of office		
	14.1 14.2	<p>Duration and staggering of Directors' terms</p> <p>The duration of each director's terms should not exceed four years. These terms should be staggered in order to avoid the replacement of the entire body.</p>	<p>Yes. Pursuant to the recommendations of the Code, and in compliance with the articles of association, the term of office of directors never exceeds three years and terms of office come to an end each year for one third of them, allowing for a staggering of terms.</p>
	14.3 14.4	<p>Information on the directors</p> <p>The report on corporate governance should detail the dates of the beginning and expiry of each director's term of office to make the existing staggering clear. For each director, it should also indicate, in addition to the list of offices and positions held in other corporations, the director's nationality, age and</p>	<p>Yes. The information can be found in the biographies and in the presentation of the members of the Board of Directors included in the report on corporate governance included in the Universal Registration Document.</p> <p>Likewise, biographical information on candidates to the office of director is included in the annual general meeting brochures. For the term of office renewals or on any new nomination proposal, the report to the General meeting indicates the</p>

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		<p>principal position, and provide a named list of the members of each Board committee.</p> <p>When the general meeting of shareholders is asked to appoint or reappoint a director, the booklet or the notice calling the meeting of shareholders should, in addition to the items required by statute, contain biographical information outlining his or her curriculum vitae as well as the reasons for proposing his or her appointment to the shareholders' meeting.</p>	<p>reasons why the candidate is presented to the general meeting. A presentation is also made by the Chairman of the Nomination and Remuneration Committee to the general meeting. This presentation will be made by the Chairman of the Nomination and Governance Committee from now on.</p>
15	Committees of the Board: General principles		
	15.1	<p>Membership of the committees</p> <p>The existence of cross-directorships in the committees should be avoided.</p>	<p>Yes. There is no cross-directorship in the committees.</p>
	15.2	<p>Appointment of the committees</p> <p>It is necessary to emphasize the importance of the quality of the activity reports drawn up by the Board committees and of the rules which must keep the latter fully informed in order to facilitate its deliberations, as well as the importance of including a description of the committees' activities in the past financial year in the report on corporate governance.</p>	<p>Yes. The Universal Registration Document contains a detailed description of the activity of the committees. In advance of or during Board meetings, directors are provided with detailed presentations drawn up by both committees to ground and facilitate the Board's decisions.</p>
	15.3	<p>Methods of operation of the committees</p> <p>The committees of the Board may request external technical studies relating to matters within their competence.</p> <p>Each committee must have internal rules setting out its duties and mode of operation. The committees' internal rules, which must be approved by the Board, may be integrated into the internal rules of the Board or be set out in separate provisions.</p>	<p>Yes. The internal rules of the Board of Directors include committees' operating procedures. As per the internal rules, Board committees are indeed allowed to request external technical studies, subject to prior information to the Chairman of the Board of Directors.</p>

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16	The Audit Committee		
	16	Existence Each Board should appoint an audit committee, the duties of which are inseparable from those of the Board of Directors, which is legally bound to approve the annual corporate financial statements and to prepare the annual consolidated accounts.	Yes. The Board of Directors has an Audit Committee.
	16.1	Membership The audit committee members should be competent in finance or accounting. The proportion of independent directors on the audit committee should be at least equal to two-thirds, and the committee should not include any executive officer. The appointment or extension of the term of office of the audit committee's Chairman is proposed by the nominations committee and should be the subject of a specific review by the Board.	Yes. During its meeting held on December 1 st , 2020, the Board decided to modify the composition of the Audit Committee. The Audit Committee is now composed of three members, two of which are independent (on the basis of the independence assessment carried out during the Board held on 14 December 2020): Vivek BADRINATH, independent director, appointed Chairman of the Committee (replacing Mr. Vernon SANKEY), Lynn PAINE, independent director, and Vernon SANKEY. Consequently, on December 31, 2020, the Committee was composed of at least 2/3 independent members, and presided over by an independent director. Vivek BADRINATH, Chairman of the Audit Committee, has financial and accounting skills gained in the context of his management mandates within the Vodafone, Accor, Orange and Thomson groups. He was also a member of the Audit Committee of Nokia. The financial skills of Vernon SANKEY are the result of the years spent with as chief executive officer, chairman and director of several companies in Switzerland and the United Kingdom. He also served as Chairman of the Company's Audit Committee between November 2014 and December 2020. Lynn PAINE has the required skills due to her educational background and work experience.

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	<p>16.2</p>	<p>Duties</p> <p>In addition to the duties conferred on it by law, the audit committee must, when preparing the financial information, make sure that the accounting methods employed are relevant and applied consistently, in particular when dealing with major transactions. It is also desirable that when reviewing the accounts, the committee focus on major transactions which could have given rise to conflicts of interest.</p> <p>When monitoring the effectiveness of the internal control and risk management systems and, where applicable, the internal audit of the procedures relating to the preparation and processing of financial and extra-financial accounting information, the committee should hear the persons responsible for the internal audit and risk control and issue an opinion on the organization of their services. It should be informed of the internal audit schedule and receive internal audit reports or a periodical summary of these reports.</p> <p>The committee reviews the major risks and off-balance-sheet commitments, assesses the significance of any deficiencies or weaknesses of which it has been notified and informs the Board if necessary.</p> <p>The review of the accounts must be accompanied by a management presentation describing the company's exposure to risks, including those of a social and environmental nature, and significant off-balance-sheet commitments as well as the chosen accounting methods.</p> <p>Finally, it should review the scope of consolidation and, if necessary, the reasons why any companies should not be included in it.</p>	<p>Yes. As reported in section G.2.4.3. of the Universal Registration Document, the internal rules of the Board of Directors include the scope set by the Code as to the duties of the Audit Committee. During the Board of Directors meeting held on December 17, 2018, the internal rules were also modified so as to integrate the new social and environmental duties of the Audit Committee. The Audit Committee annually reviews the updates of the risk mapping of the Group presented by the Head of Internal Audit and Internal Control. The Chairman of the Audit Committee then presents them in Board meeting with the related documentation.</p>
	<p>16.3</p>	<p>Operating methods</p> <p>Sufficient time must be available for the provision of the accounts and their review.</p> <p>The committee hears the statutory auditors, in particular on the occasion of meetings held to review the process used for preparing the financial</p>	<p>Yes. Audit Committee members receive the documentation regarding committee meetings several days before they take place, allowing them a sufficient time to review the documents. Moreover, the members of the Audit Committee keep close contacts with the Company on subjects concerning the committee.</p>

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		information and reviewing the accounts. It also hears the directors responsible for financial affairs, accounting, cash flow and internal audits.	The working methods of the Audit Committee and the intervention of the Chief Financial Officer together with the Head of Internal Audit and the statutory auditors are set out in the Universal Registration Document (See section G.2.4.3).
17	The Nomination Committee		
	17	<p>Existence</p> <p>Each Board should appoint, from its members, a committee for the nomination of directors and company Officers which may or may not be separate from the compensation committee.</p>	<p>Yes. Since December 1st, 2020, the Company has a Nomination and Governance Committee and a Remuneration Committee, which are now separated, which will facilitate the work of the Board of Directors.</p>
	17.1	<p>Membership</p> <p>It must not include any executive officer and must mostly consist of independent directors.</p>	<p>Yes. The membership requirements of the newly created Nomination and Governance Committee relating to the proportion of independent directors are fully complied with. The Committee does not include the executive director who is only associated to the works of the Nomination and Governance Committee.</p>
	17.2	<p>Duties</p> <p>This committee is responsible for submitting proposals to the Board after reviewing in detail all of the factors that it is to take into account in its proceedings, in particular with regard to the make-up and changes in the corporation's ownership structure, in order to arrive at a desirable balance in the membership of the Board: gender representation, nationality, international experience, etc. In particular, it should organize a procedure for the nomination of future independent directors and perform its own review of potential candidates before the latter are approached in any way.</p> <p>The nominations committee (or an <i>ad hoc</i> committee) should design a plan for replacement of company Officers.</p>	<p>Yes. The Nomination and Governance Committee's (stemming from the split of the Nomination and Remuneration Committee) general field of competence shall be to research and examine any candidate for the appointment to the position of member of the Board of Directors or to a position of executive director and to formulate an opinion on these candidates and/or a recommendation to the Board of Directors. For that purpose, it considers the desirable balance in the Board membership in terms of diversity.</p> <p>The Nomination and Governance Committee is also in charge of examining the succession plan of the Chief Executive Officer. The implementation of the latest succession plan led to a change in governance structure with the separation of the offices of Chairman of the Board of Directors and Chief Executive Officer, and the appointment of Mr Bertrand MEUNIER as Chairman of the Board of Directors and Mr Elie GIRARD as Chief Executive Officer..</p>

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	17.3	<p>Operating methods</p> <p>The Chief Executive Officer contributes to the work of the nominations committee.</p>	<p>Yes. As mentioned in §17.1, the Chief Executive Officer is associated to the works of the Nomination and Governance Committee.</p>
18	The Remuneration Committee		
	18.1	<p>Membership</p> <p>It must not include any executive officer and must mostly consist of independent directors.</p> <p>It is recommended that the Chairman of the committee be independent and that one of its members be an employee director.</p>	<p>Yes. Since December 1st, 2020, the Company has a Nomination and Governance Committee and a Remuneration Committee, which are now dissociated, in order to facilitate the works of the Board of Directors.</p> <p>The composition of the newly created Remuneration Committee complies with the recommendations of the AFEP-MEDEF Code regarding the proportion of independent directors and a chairmanship entrusted to an independent director.</p> <p>Yes. The Chairman of the committee is independent and the Board of Directors chose to appoint the director representing the employee shareholders as member of the Remuneration Committee.</p>
	18.2	<p>Duties</p> <p>The Remuneration Committee is responsible for proposing to the Board of Directors all the elements determining the compensation and benefits accruing to the company Officers. It also issues recommendations concerning the global amount of and methods used for the distribution of the compensations awarded to directors.</p> <p>Furthermore, the committee must be informed of the compensation policy applicable to the principal executive managers who are not company Officers. To this end, the executive officers attend meetings of the compensation committee.</p>	<p>Yes. The Remuneration Committee's (stemming from the split of the Nomination and Remuneration Committee) general field of competence shall be to formulate proposals regarding the compensation of the Chairman of the Board of Directors and of the Chief Executive Officer and the grants of long-term incentives to executive officers and the principal executive managers who are not executive directors. It also reviews and makes recommendation on the global amount of the compensations awarded to the directors and the methods used for the allocation thereof.</p>
	18.3	<p>Operating methods</p>	<p>Yes. At Board meetings, the Chairman of the Board and the Chief Executive Officer did not participate to debates on issues relating to their respective</p>

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		When the report on the work of the compensation committee is presented, the Board should deliberate on issues relating to the compensation of the company Officers in the absence of the latter.	compensation. The Chairman of the Board and the Chief Executive Officer abstain from voting when a decision on their compensation is being taken.
19	Number of terms of office for company officers and directors		
	19.1 to 19.5	<p>Other directorships</p> <p>An executive officer should not hold more than two other directorships in listed corporations, including foreign corporations, not affiliated with his or her group. He or she must also seek the opinion of the Board before accepting a new directorship in a listed corporation.</p> <p>A director should not hold more than four other directorships in listed corporations, including foreign corporations, not affiliated with his or her group. This recommendation will apply at the time of appointment or on the next renewal of the director's term of office.</p> <p>The director should keep the Board informed of directorships held in other companies, including his or her participation on committees of the Boards of these companies, both in France and abroad.</p>	<p>Yes. On December 31, 2019, the Chairman of the Board of Directors and the Chief Executive Officer did not hold any other office in a listed company. The Chairman of the Board has also been director of Suez since October 28, 2020.</p> <p>Yes. All mandates held by each director are specified in the Universal Registration Document. The Universal Registration Document indicates by 2 asterisks all mandates held in listed companies, including foreign ones. None of the directors hold more than four other directorships in listed corporations external to his or her group.</p> <p>Yes. The internal rules of the Board of Directors provide that the Chairman of the Board of Directors and Chief Executive Officer request the Board of Directors' opinion before accepting a new corporate mandate in a listed company, whether French or foreign, external to the group.</p>
20	Ethical rules for Directors		
	20	<p>Any director of a listed corporation should consider himself or herself as being bound by the following obligations:</p> <ul style="list-style-type: none"> - Before accepting office, the director ensures that he or she is familiar with the general or specific obligations connected with that office. In particular, he or she should familiarize himself/herself with the relevant laws and 	<p>Yes. All directors abide by the ethical rules provided under art. 19 of the AFEP-MEDEF Code which are mentioned in the internal rules of the Board of directors. In particular directors must own 500 shares of the Company³.</p> <p>On July 26, 2012, the Board of Directors also set up an Ethics Committee made up of independent and highly respected external professionals. Activity reports of such Ethics Committee are presented from time to time to the Board of Directors.</p>

³ Save for the directors representing the employees and the director representing the employee shareholders.

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		<p>regulations, the company by-laws, these recommendations as supplemented by the Board and internal rules adopted by the Board;</p> <ul style="list-style-type: none"> - The director should personally be a shareholder and, by virtue of the provisions in the by-laws or the internal regulations, hold a minimum number of shares that is significant in relation to the directors' compensations awarded. The director will notify the corporation of this information, which will publish it in its report on corporate governance; - The director is mandated by all the shareholders and should act in all circumstances in the best interests of the corporation; - The director is bound to report to the Board any conflict of interest, whether actual or potential, and abstain from attending the debate and taking part in voting on the related resolution; - The director is regular in his or her attendance and take part in all meetings of the Board and any committees of which he or she is a member. He or she must also be present at the general meeting of shareholders; - The director has a duty to remain informed. - With regard to any non-public information obtained in the discharge of his or her duties, the director should consider that he or she is bound by a strict duty of confidentiality that goes beyond the mere duty of discretion provided for by law; - The director will respect the applicable legal and regulatory provisions relating to the declaration of transactions and the requirement to abstain from dealing in the securities of the corporation. 	
21	Directors' Compensation		
	21.1 to 21.4	It should be recalled that the method of allocation of directors' compensation, the total amount of which is determined by the meeting of shareholders, is set by the Board of Directors. The Board should take account, in such ways as it	Yes. All information is indeed included in the corporate governance report as well as in the G.3.1 section of the Universal Registration Document.

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		<p>shall determine, of the directors' actual attendance at meetings of the Board and committees, and the amount shall therefore consist primarily of a variable portion.</p> <p>Directors' participation in specialized committees, their chairmanship or the exercise of special tasks, such as those of Vice President or Lead Director, may give rise to the allocation of additional compensation. The performance of specific tasks entrusted to a director may give rise to a payment of extraordinary compensation subject to the application of the procedure for related parties' agreements.</p> <p>The rules for allocation of the directors' compensations and the individual amounts of payments thereof made to the directors should be set out in the report on corporate governance.</p>	<p>Allocation rules are defined by the Board of Directors of the Company and specified in the Universal Registration Document.</p> <p>The allocation rules applied to directors' compensation for Board and committee meetings held in 2020 are as follows:</p> <ul style="list-style-type: none"> (i) For Board of Directors: a fixed compensation of 20,000 euros per director and a variable compensation of 2,500 euros per attended meeting. The Lead Independent Director has received an additional fixed compensation of 20,000 euros for 2020; (ii) For Committees: the compensation depends solely on attendance at meetings: the Chairman of the Audit Committee receives a compensation of 3,000 euros per meeting. The Chairman of the other committees (the Nomination and Remuneration Committee, prior to the split of this committee, and the CSR Committee) receives 2,000 euros per meeting. The other committee members receive 1,000 euros per meeting; <p>It is to be noted that the employee directors do not receive any compensation for the performance of their mandate.</p>
22	Termination of employment contract in case of appointment as Company Officer		
	22.1	When an employee is appointed as company Officer it is recommended to terminate his or her employment contract with the company or with a company affiliated to the group, whether through contractual termination or resignation.	<p>Yes. As indicated in the report of the Board of Directors on the resolutions for the Annual General Meeting held on April 30, 2019, Mr. Elie GIRARD terminated his employment contract on April 2, 2019, prior to his appointment as Deputy Chief Executive Officer (See report to the shareholders' AGM regarding resolution 26). Therefore, when he was appointed Chief Executive Officer on November 1st, 2019, he was not bound by any employment contract.</p>
23	Requirement for company officers to hold shares		

N°	Art Code	<i>Recommendation of the AFEP MEDEF</i>	Implementation by Atos SE
	23	<p>The Board of Directors defines a minimum number of registered shares that the company Officers must retain through the end of their term of office. This decision is reviewed at least on each extension of their term of office.</p> <p>Until this objective regarding the holding of shares has been achieved, the company Officers will devote a proportion of exercised options or awarded performance shares to this end as determined by the Board. This information must be presented in the corporation's report on corporate governance.</p>	<p>Yes. All the share retaining obligations on the part of the executive director appear in the Universal Registration Document.</p> <p>Regarding performance shares in particular, a specific minimum holding threshold is defined by each award plan. On the occasion of the award of performance shares by the Board of Directors in the context of these plans, the Chief Executive Officer is subject to an obligation to retain, throughout his term of office, this minimum threshold defined by each award.</p> <p>The Board also set a general rule for the holding of Atos SE shares applicable to the Chief Executive Officer of 15% of the shares awarded to him since the beginning of his mandate, aside from the specific rules usually set at the time of each award.</p>
24	Conclusion of a non-competition agreement with a company Officer		
	24.2 24.3 24.4 24.5	<p>Conclusion of a non-competition agreement</p> <p>In accordance with the procedure governing related parties agreements, the Board must authorize the conclusion of the non-competition agreement, the length of the requirement for non-competition and the amount of benefits, taking into account the actual and effective scope of the non-competition requirement. The decision of the Board must be made public.</p> <p>The Board must incorporate a provision that authorizes it to waive the application of this agreement when the Officer leaves.</p> <p>The Board must also make provision for no non-competition benefit to be paid once the officer claims his or her pension rights. In any event, no benefit can be paid over the age of 65.</p> <p>There must be no possibility of concluding a non-competition agreement at the time when the company Officer leaves the company in cases where no such clause had previously been stipulated.</p>	<p>Yes. As indicated in the Universal Registration Document, the Chief Executive Officer does not benefit from any non-competition or severance compensation (part G.3.1.4 of the Universal Registration Document).</p>

N°	Art Code	Recommendation of the AFEP MEDEF	Implementation by Atos SE
	24.6	<p>Cap on financial compensation</p> <p>The benefit paid in respect of the non-competition agreement must not exceed the cap of two years of (annual fixed and variable) compensation. When a termination benefit is also paid, the aggregate of these two benefits must not exceed this cap. The non-competition benefit must be paid in instalments during its term.</p>	<p>N/A. As indicated in the Universal Registration Document, the Chief Executive Officer does not benefit from any non-competition or severance compensation (part G.3.1.4 of the Universal Registration Document).</p>
25	Compensation of Company Officers		
	25.1	Principles for the determination of the compensation of company Officers and role of the Board of Directors	
	<p>25.1.1</p> <p>25.1.2</p>	<p>The Board must debate the performances of the executive Officers in the absence of the interested parties.</p> <p>The compensation of these directors must be competitive, adapted to the company's strategy and context and must aim, in particular, to improve its performance and competitiveness over the medium and long term, notably by incorporating one or more criteria related to social and environmental responsibility.</p> <p>The Board of directors is responsible for determining the compensation of executive officers, on the basis of proposals made by the compensation committee, taking into account the following principles:</p> <ul style="list-style-type: none"> (i) Comprehensiveness (ii) Balance between the compensation components (iii) Comparability (iv) Consistency (v) Understandability of the rules (vi) Proportionality <p>The Board provides reasons for its decision.</p>	<p>Yes. The general compensation policy applicable to the executive director is debated within the Remuneration Committee (previously within Nomination and Remuneration Committee) in the absence of the executive director, before being submitted to the Board of Directors.</p> <p>At Board meetings, the executive officer does not participate to debates on issues relating to his compensation which are led under the authority of the Chairman of the Remuneration Committee, and abstains from voting.</p> <p>The compensation policy for the Chief Executive Officer is disclosed in the Universal Registration Document (see section G.3.1.4) which describes how the principles of balance, competitiveness, relation to performance and CSR undertaking are implemented within Atos. The multi-annual variable equity-based compensation is indeed based on a social and environmental responsibility criteria (i.e. a performance indicator on the Company's social and environmental responsibility).</p>

N°	Art Code	<i>Recommendation of the AFEP MEDEF</i>	Implementation by Atos SE
	25.2	Principles for the determination of the compensation of non-executive officers	
		<p>The Board of Directors, which appoints non-executive officers, is responsible for determining their compensation on the basis of proposals made by the compensation committee. The Board provides reasons for its decision in such matters.</p> <p>It is not desirable to award variable compensation, stock options or performance shares.</p>	<p>Yes. The compensation policy for the Chairman of the Board of Directors is set by the Board on the proposal of the Remuneration Committee (previously the Nomination and Remuneration Committee). It is presented in section G.3.1.3 of the Universal Registration Document.</p>
	25.3	Components of the compensation of executive officers	
	25.3.1	<p>Fixed part of executive officers' compensation</p> <p>In principle, fixed compensation may only be reviewed at relatively long intervals. If, however, the company opts for annual increase of the fixed compensation, this increase must be modest and must respect the principle of consistency set out in § 25.1.2. In the event of any significant increase in compensation, the reasons for this increase must be clearly indicated.</p>	<p>Yes.</p> <p>On November 1st, 2019, the Board of Directors decided to nominate Mr. Elie GIRARD as Chief Executive Officer. The compensation structure applicable to the Chief Executive Officer, including the fixed part, is presented in sections G.3.1.4 of the Universal Registration Document.</p>
	25.3.2	<p>Variable part of executive Officers' compensation</p> <p>The Board may decide to award annual variable compensation, the payment of which may be deferred if appropriate. The rules for fixing this compensation must be consistent with the annual review of the performances of the executive officers and the corporate strategy. They depend on the director's performance and the progress made by the company.</p> <p>The terms of the annual variable compensation must be understandable to shareholders. Clear and complete information must be provided each year in the report on corporate governance.</p> <p>The Board defines the criteria that make it possible to determine the annual variable compensation as well as the objectives to be achieved. These must be</p>	<p>Yes. The compensation structure of the Chief Executive Officer, including the variable part is presented in sections G.3.1.4 of the Universal Registration Document. The Board of Directors determines in advance the objectives for the next calendar half-year.</p> <p>The variable part of the Chief Executive Officer's compensation is indeed expressed in percentage of the fixed compensation. The targeted bonus equals to 125% of the fixed compensation, with a maximum payment capped at 130% of the target annual variable compensation in the event of overperformance and with no minimum payment.</p> <p>The variable part of the Chief Executive Officer's compensation is uniquely based on precisely measurable and demanding quantitative criteria. Information on the rate of achievement of these criteria for the year 2019 is inserted in the report on</p>

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		<p>precise and, of course, predetermined. These criteria must be reviewed regularly, while avoiding overly frequent revisions.</p> <p>The quantifiable criteria are not necessarily financial and must be simple, relevant and suited to the corporate strategy. They must account for the largest share of this compensation.</p> <p>If used, the stock exchange price must not constitute the only quantifiable criterion and it may be assessed on a relative basis (comparison with similar companies or indexes).</p> <p>The qualitative criteria must be defined precisely. When qualitative criteria are used for the annual variable compensation, a limit must be set for the qualitative part.</p> <p>The maximum amount of annual variable compensation must be defined as a percentage of the fixed compensation and must be of a magnitude that is proportionate in the light of this fixed part.</p> <p>Except in justified cases, the award of annual variable compensation may not be restricted solely to executive Officers.</p>	<p>corporate governance included in the Universal Registration Document (section G.3.2.4)</p>
	<p>25.3.3</p>	<p>Long term compensation of executive officers</p> <p><i>General principles</i></p> <p>Long-term compensation mechanisms may consist in the award of instruments such as stock options or performance shares or may take the form of the award of securities or cash payments within the framework of multi-annual variable compensation plans.</p> <p>Such plans are not restricted solely to executive officers and all or a part of the company's employees may benefit from them.</p> <p>They must be simple and comprehensible, both for the interested parties themselves and for the shareholders.</p>	<p>Yes. Serious and demanding performance requirements were set for the exercise of stock options and for the final acquisition of performance shares. These conditions are detailed in the Universal Registration Document.</p> <p>The performance share award plans approved by the Board of Directors during the meetings of July 25, 2017, July 22, 2018, July 24, 2019 and July 24, 2020 combine internal and external performance conditions.</p> <p>Besides, on June 11, 2012, Atos France signed a new specific profit-sharing agreement with the representative trade unions. Such agreement has entered into force as from the 2012 fiscal year and is still currently in force.</p>

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		<p>When awarding them, the Board may include a provision authorizing it to rule on the continuation of long-term compensation plans that have not yet been acquired, options that have not yet been exercised or shares not yet vested at the time of departure of the beneficiary.</p> <p>These plans, the award of which must be proportionate to the annual fixed and variable compensation components must provide for demanding performance conditions to be fulfilled over a period of several consecutive years. These conditions may be performance conditions that are internal to the company or relative conditions, that is to say linked to the performances of other corporations, a reference sector, etc. If chosen as a criterion, the stock exchange price may be assessed on a relative basis (comparison with similar companies or indexes). Whenever possible and relevant, these internal and relative performance conditions should be combined.</p> <p>Only under exceptional circumstances (substantial change to scope, unexpected change in the competitive context, loss of relevance of a reference index or a comparison group, etc.) is it permissible to modify the performance conditions during the period in question. In this case, these changes are made public following the Board meeting at which they were decided on. In the event of a change to the performance conditions, the alignment of the interests of the shareholders with those of the beneficiaries must be maintained.</p>	
		<p><i>Provisions specific to stock options and performance shares</i></p> <p>The Board must ensure that awards are made at the same calendar periods, e.g. after the disclosure of the financial statements for the previous financial year, and should preferably do so each year.</p> <p>It is necessary to specify periods preceding the disclosure of the annual and interim financial statements, during which the exercise of the stock options is not possible. The Board of Directors must specify these periods and where applicable specify the procedure to be followed by the beneficiaries prior to any exercise of the stock options in order to ensure that they do not hold any information likely to prevent them from exercising these options.</p>	<p>Yes. With some exceptions, the Company favors the award of stock options or performance shares, as applicable, during the second half of the calendar year.</p> <p>As per legal provisions on insider trading and recommendations of the Financial Market Authority and the Code, Atos has set, in the Board's internal rules, closed periods during which any person having regular or occasional access to inside information (i.e. leading executives, and some employees who are likely to access to financial information or accounts before its public disclosure) must abstain from dealing in Atos SE securities (including the exercise of stock options, the acquisition or sale of securities).</p>

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		<p>With regard to executive officers, it is necessary:</p> <ul style="list-style-type: none"> - to ensure that the awarded stock options and performance shares valued in accordance with the method chosen for the consolidated financial statements represent a proportionate percentage of the aggregate of all compensation, options and shares awarded to them. The Board must specify the percentage of the compensation not to be exceeded by such awards; - to avoid awards from being overly concentrated on executive directors. According to the situation of each company (size, industry, broad or narrow scope of the award, number of Officers, etc.), the Board must define the maximum percentage of options and performance shares that may be awarded to company Officers, as compared with the aggregate award approved by the shareholders. The resolution for authorizing the award plan submitted to a vote at the meeting of shareholders must mention this maximum percentage in the form of an award sub-ceiling for company Officers; - to remain consistent with the corporation's prior practices for the valuation of the awarded options and performance shares. <p>No discount should be applied upon the award of stock options to company Officers.</p> <p>Company Officers who are beneficiaries of stock options and/or performance shares must make a formal commitment not to engage in any hedging transactions in respect of their own risks with regard to options, to shares resulting from the exercise of options or to performance shares and to respect this commitment until the end of the share retention period determined by the Board of Directors.</p>	<p>These periods are as follows:</p> <ul style="list-style-type: none"> - 6 weeks preceding the public disclosure of annual financial results; - 30 days preceding the public disclosure of half-yearly financial results; - 4 weeks preceding the public disclosure of financial information for the 1st and 3rd quarters. <p>As far as the Chief Executive Officer is concerned:</p> <ul style="list-style-type: none"> - The Board of Directors, upon recommendation of the Nomination and Remuneration Committee, set the maximum weight of equity-based compensation in the total compensation of the Chief Executive Officer, in accordance with AFEP-MEDEF Code provisions, and in connection with market practices presented in the registration documents of CAC 40 and SBF 120 companies. Thus, the total equity-based compensation of the Chief Executive Officer is limited, based on the fair value set by reference to IFRS 2 recognized in the consolidated financial statements, to circa 50% of the global compensation of the Chief Executive Officer; - The Universal Registration Document (and its update as the case may be) specifies the fraction (of the overall number of allocated performance shares) allocated to the executive director during the financial year and prior financial years. Additionally, in line with the recommendations of the AFEP-MEDEF Code, the 32nd resolution adopted by the General Meeting held on June 16, 2020, concerning the authorization to the Board of Directors to allot performance shares, included an award sub-cap of 0.09% of the share capital for the executive officers within the global award cap set at 0.9% of the share capital at the date of the meeting. <p>There is no discount applied upon the award of stock options to executive directors. Performance share plan and stock options plan rules provide that the beneficiaries cannot engage in risk hedging transactions over Atos SE shares which are being allocated throughout the duration of their employment contract or social mandate. In that context, the Chief Executive Officer on the occasion of the award of performance shares on July 24, 2020, took note of the Company's prohibition</p>

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			towards him not to engage in any risk hedging transactions over the shares which are the subject of the award throughout the duration of his social mandate, and formally committed to abide by it.
	25.3.4	<p>Exceptional compensation of executive officers</p> <p>Only highly specific circumstances may warrant the award of an extraordinary compensation. Justified reasons for the payment of this compensation must be given and the realization of the event that gave rise to the payment must be disclosed.</p>	N/A. No exceptional compensation was awarded to the Chief Executive Officer (See section G.3.1.4).
	25.4	Taking up of positions by executive officers	
		<p>Benefits for taking up a position may only be granted to a new executive officer who has come from a company outside the group.</p> <p>The payment of this benefit, which may take a number of different forms, is intended to compensate the director for the loss of the entitlements from which he or she previously benefited. It must be explicitly indicated and the amount must be made public at the time it is determined, including in the event of periodic or deferred payment.</p>	Yes. No benefits for taking up a position were granted to the Chief Executive Officer upon his appointment (See section G.3.1.4).
	25.5	Departure of company Officers	
	25.5.1	<p>General provisions</p> <p>The law gives a major role to shareholders by making these predefined benefits, paid on termination of office as company Officer, subject to the procedure for related parties agreements. It demands total transparency and makes termination payments conditional upon performance requirements.</p> <p>The performance requirements set out by the Board for these benefits must be assessed over at least two financial years. They must be demanding and may not allow for the indemnification of a director, unless his or her departure is</p>	Yes. No termination payment of any kind has been put in place in favor of Atos SE's executive director. The Universal Registration Document specifies the absence of termination payments in his favor. (See section G.3.1.4).

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		<p>imposed, regardless of the form of this departure.</p> <p>The payment of any termination benefits to a company Officer must be excluded if he or she elects to leave the company in order to hold another position or is assigned to another position within the same group or is entitled to benefit from his or her pension rights</p> <p>The termination payment must not exceed, where applicable, the cap of two years of compensation (fixed and annual variable).</p>	
	25.5.2	<p>Rules governing information</p> <p>When a company Officer leaves the company, the financial conditions relating to his or her departure must be set out in detail.</p>	<p>Yes. The company complied with this requirement upon Mr. Thierry Breton resignation from his role as Chairman and Chief executive Officer effective as of November 1st, 2019.</p>
	25.6	<p>Supplementary pension schemes for company Officers</p>	
	25.6.1	<p>General principles</p> <p>The award of a supplementary pension scheme to a company Officer must comply with the principles used to determine compensation as set out in §25.1.2. Except where its purpose is to offset the loss of potential entitlements in respect of which the benefit has already been subject to performance conditions, the award of entitlements or compensation intended to constitute a supplementary pension scheme is subject to such conditions.</p>	<p>Yes. The pension scheme applicable to the former Chairman and Chief Executive Officer complies with these principles. During its meeting held on December 16th, 2019, the Board of Directors suppressed the benefit of the current Chief Executive Officer to the supplementary pension scheme of which he benefited as Deputy Chief Executive Officer.</p>
	25.6.2	<p>Supplementary pension schemes with defined benefits governed by Article L.137-11 of the Social Security Code</p> <p>Supplementary pension schemes must be subject to the condition that the beneficiary be a director or employee of the company when claiming his or her pension rights under the applicable rules.</p> <p>In order to prevent any abuse, it is necessary to impose the following rules:</p>	<p>Yes. The compensation policy of the Chief Executive Officer of Atos does not include a right to a supplementary defined benefit pension plan. The Board of Directors, during its meeting held on December 16, 2019, did not maintain the rights of the current Chief Executive Officer he was entitled to under a supplementary pension scheme in his capacity as Deputy Chief Executive Officer. Atos SE complies with all these recommendations for the acquisition of rights under the supplementary pension scheme which was closed in 2020 for any new beneficiary and whose vested rights were frozen at December 31, 2020. All</p>

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		<ul style="list-style-type: none"> - the group of potential beneficiaries must be considerably larger than the group of company Officers alone; - the beneficiaries must meet reasonable requirements of seniority within the company, equal to at least two years, as determined by the Board of Directors, before they benefit from payments from a pension plan with defined benefits; - the performance conditions permitting the annual definition of the acquisition of conditional rights, applicable in accordance with current legislation, must be demanding; - the benchmark period taken into account for the calculation of the benefits must cover several years, and any artificial increase in compensation aimed solely at increasing pension benefits over the same period must be excluded; - systems that confer an entitlement, either immediately or after a small number of years, to a high percentage of the total end-of-career compensation must therefore be excluded; - the maximum percentage of the reference income which the supplementary pension scheme would confer must not be greater than 45 % of the reference income (annual fixed and variable compensation due in respect of the reference period). 	<p>information concerning the rights under the collective defined benefit pension scheme has been made available in the Universal Registration Document (see G.3.2.3) for the former Chairman and Chief Executive Officer.</p>
26	Information on company officers' compensation and the policy for awarding stock options and performance shares		
	26	<p>Companies must disclose in their report on corporate governance or, if applicable, in a specific section of their management report, the aggregate compensation and entitlements of all types paid during the financial year to each company officer, as well as the amount of the compensation and entitlements of any type that each of these officers has received during the financial year from group companies. Comprehensive information must be provided to shareholders so that they can have a clear view, not only of the</p>	<p>Yes. Sections G.3.1 and G.3.2 of the Universal Registration Document on the compensation of the executive officers, which the report on corporate governance refers to, give a clear view of the compensation policy applicable to the executive officers as well as the compensation received for the past financial year.</p>

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		individual compensation paid to company officers, but also of the policy applied by the company in order to determine the compensation.	
	26.1	<p>Ongoing information</p> <p>All of the company Officers' compensation components, whether potential or vested, must be publicly disclosed, immediately after the meeting of the Board approving the relevant decisions.</p>	<p>Yes. The Company complies with this recommendation of the AFEP MEDEF code.</p>
	26.2	<p>Annual information</p> <p>The report on corporate governance must include a chapter, drawn up with the support of the compensation committee, informing shareholders of the compensation received by company Officers.</p> <p>This chapter must contain a detailed presentation of the policy used to determine the compensation of the company Officers. It is recommended that this should follow the standard presentation (shown in Annex 3) of all the compensation components received by the directors, and include the items listed below :</p> <p>Variable compensation</p> <p>The rules governing the award of the annual variable part. This presentation must indicate the breakdown of the qualitative or quantitative criteria on the basis of which this variable part is determined, their relative importance, the manner in which these criteria have been applied during the financial year and whether the individual targets have been attained. It must also, where necessary, specify if the payment of this variable part is partly deferred and indicate the conditions and methods of this deferred payment.</p>	<p>Yes. Section G.3 of the Universal Registration Document on the compensation of the executive officers gives a clear view of the compensation policy applicable as from 2020 to the directors, to the Chairman of the Board and to the Chief Executive Officer as well as the compensation received for the past financial year, distinguishing in dedicated sections each successive mandate exercised by Mr. Elie GIRARD during the same financial year 2019. The Universal Registration Document contains the summary tables and the standardized presentation recommended by the Code, where applicable.</p> <p>Yes. The criteria on the basis of which the variable part is determined and the information on the application of the criteria are specified in the section of the Universal Registration Document dedicated to the compensation of the executive officers (G.3). The overall variable compensation depends on the achievement of strictly quantitative criteria.</p>

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		<p>Multi-annual variable compensation</p> <p>The rules governing the award of multi-annual variable compensation. It must indicate the qualitative or quantitative criteria on the basis of which this compensation is determined and their respective importance and, when the payment of the multi-annual variable part is made, the manner in which these criteria have been applied</p>	<p>N/A. The Chief Executive Officer does not receive any variable multiannual compensation other than the multi-annual equity-based variable compensation mentioned in section G.3.1.4 of the Universal Registration Document.</p>
		<p>Policy for awarding stock-options</p> <p>A description of the policy for awarding stock options to company Officers. In particular, it is necessary to specify the nature of the options (purchase or subscription options), the frequency of the plans, the conditions decided on by the Board for the exercise of the options. A summary table showing all the data relating to current option plans as set out in the report on corporate governance.</p>	<p>Yes. The description of the plans and the impact of grants of stock options in terms of dilution are mentioned in the Universal Registration Document in sections G.3.3 and G.4.7.7.</p> <p>The allocation policy in favor of the former Chairman and Chief Executive Officer and the Chief Executive Officer, and the standardized tables for stock options granted during the financial year to them appear in section G.3.3 of the Universal Registration Document.</p>
		<p>Award of share policy</p> <p>A description of the policy for awarding shares to company Officers, the conditions and, if applicable, the criteria defined by the Board of Directors. In the same way as for stock options, a summary table must show all this data and, in particular, the number of performance shares awarded to each company Officer.</p>	<p>Yes. The description of share performance plans, the achievement of performance conditions, the number of performance shares awarded to the former Chairman and Chief Executive Officer and the Chief Executive Officer, and the impact of shares performance awards in terms of dilution are mentioned in sections G.3.3 and G.4.7.7 of the Universal Registration Document.</p>
		<p>The valuation of stock options and performance shares</p> <p>The valuation of stock options and performance shares awarded to company Officers, at the time of the award and in accordance with the method used for consolidated financial statements, and the fraction of the capital awarded to each company Officer must also be indicated.</p>	<p>Yes. The valuation of stock options and performance shares awarded to the former Chairman and Chief Executive Officer and the Chief Executive Officer, in accordance with the method used for the consolidated accounts, is mentioned in the tables of stock-options and performance share plans granted to the executive directors in section G.3 of the Universal Registration Document.</p>

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		<p>Presentation of compensation compared with preceding financial year</p> <p>A detailed presentation of each company Officer's individual compensation, compared with that of the preceding financial year, and broken down between fixed components and variable components.</p>	<p>Yes. The Universal Registration Document contains the summary charts of the executive directors' compensation, allocations of shares and options for the current and previous years.</p>
		<p>Compensation paid to directors</p> <p>The aggregate and individual amount of compensation paid to directors and the rules for allocating fees, as well as the rules governing the payment of the directors' compensation awarded, where applicable, to the general management team in respect of corporate offices held in affiliates of the group.</p>	<p>Yes. The Universal Registration Document indicates the amounts paid globally and individually to each director, together with the allocation rules, it being specified that the Chief Executive Officer does not receive directors' compensation for his directorship. Information can be found in section G.3.2.1 of the Universal Registration Document.</p>
		<p>Pension scheme</p> <p>Information on the pension system. Given the considerable variety of pension schemes, it is necessary to indicate whether company Officers benefit from the same pension scheme as the group's senior executives or whether they benefit from a specific pension scheme and to describe the main features of these schemes and in particular their calculation methods.</p>	<p>Yes. This information is presented in the Universal Registration Document for the former Chief Executive Officer (See section G.3.2.3). During its meeting held on December 16th, 2019, the Board of Directors suppressed the benefit of the current Chief Executive Officer to the supplementary pension scheme, of which he benefited as Deputy Chief Executive Officer.</p>
		<p>Equity ratios</p> <p>Information on the ratios used to measure the gaps between the compensation of company officers and that of the company's employees. Companies that have no or few employees in relation to the total workforce in France must take into account a more representative scope in relation to the payroll or workforce in France of companies over which they have exclusive control within the meaning of Article L.233-16 II of the French Commercial Code.</p>	<p>Yes. The Company has presented in its Universal Registration Document comprehensive information on the ratios used to measure the gaps between the compensation of company officers and that of the Company's employees. These ratios have been broken down into the compensation received by executive directors under the former governance structure (former Chairman and Chief Executive Officer and former Deputy Chief Executive Officer) and under the new one (current Chairman of the Board of Directors and Chief Executive Officer). In addition to the results, the calculation method used is explained in detail (part G.3.2 of the Universal Registration Document).</p>

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27		Implementation of the recommendations	
	27.1	<p>Implementation of the “Comply or Explain” rule</p> <p>Listed corporations referring to this Corporate Governance Code should report in detail in their report on corporate governance, on the implementation of these recommendations and, if applicable, provide an explanation of the reasons why they have deviated from any of them.</p>	<p>This table on the implementation of the AFEP-MEDEF Code is posted on the Company’s website and thus available to all investors. The Company also included in section G.2.1 of its Universal Registration Document, which the report on corporate governance refers to, the “Comply or Explain” table stating the recommendation of the AFEP-MEDEF Code which are not applied by the Company and the related justifications.</p>