Contents

03. Atos management commitment
04. Atos culture of integrity
05. 2021 in brief
06. Atos Compliance Organization: A combination of global and local strengths
   06. Atos Board of Directors
   06. The Ethics Advisory Body (Collège des Déontologues)
   08. Group Management Committee
   08. Regional Business Unit (RBU) and Country CEOs
   08. General Counsels
   09. Global Compliance Team
   10. Compliance Officers’ network
14. Atos Compliance Program: 2021 achievements and highlights
   14. Identification and assessment of risks
      14. Corruption Risk Mapping
   15. Prevention of risks
      15. Launch of revised Code of Ethics
      15. Training
      16. Communication
      18. Third-party due diligence
      18. Antitrust
      19. International sanctions and export control
      19. Detection measures
      19. Accounting controls
      19. Alert system
   20. Analysis of 2021 compliance alerts
   20. Control measures
   21. Duty of vigilance approach
   23. More information about compliance at Atos
As Chairman of the Board of Directors, I am delighted to introduce the 2021 Annual Compliance Review.

Our new Code of Ethics states clearly that ethics and compliance are key priorities for Atos, from the very top of the company to the heart of our operations. In meeting the challenges of an increasingly complex and constantly evolving regulatory and geopolitical environment, Atos targets the highest ethical standards and promotes them as a competitive advantage, bringing value to the business and to our customers.

2021 has been an important year for compliance at Atos. We introduced a revised version of our Code of Ethics, linked to the company’s Raison d’Etre and covering the range of our ethical commitments.

Our engagement goes beyond our zero-tolerance approach to corruption. We strive to conduct our business in line with the highest ethical principles and the best compliance practices, internally and with third parties. Much progress has been made on this front, and our top management will remain committed to reinforcing a culture of ethics at all levels within Atos throughout 2022 and beyond.

As Chief Executive Officer of Atos since 1 January 2022, I am delighted to introduce this Compliance Review, which I value as a strong signal that we are sending to our stakeholders about the transparency we intend to give to our compliance program.

I have seen that the foundations of the program are robust and that governance is in place to ensure effective implementation throughout the Group.

I intend personally to set a tone from the top that insists on conducting business with the highest standards of ethics, and I am looking forward to supporting Atos’s compliance program in its future development over the coming months and years.
As Group General Secretary and Chief Compliance Officer, it is my intention to develop compliance at Atos so that year after year, the culture of compliance that is already part of Atos's DNA is further strengthened.

We expect every department and every employee — as well as third parties that work on behalf of Atos — to make this a living process, taking account of compliance risks in how we operate on a daily basis.

This Compliance Review itself is an important piece of our program because it sets forth — both internally and publicly — the measures in place and initiatives taken by the Group to ensure the robustness and maturity of our compliance program. We expect such initiatives to have a ripple effect on other economic players, hence contributing to a wider virtuous cycle.

At Atos, we consider compliance to be a core and essential part of our daily operations, but we go one step further — ensuring that it is a competitive advantage valued by the business.

In this 2021 Compliance Review, you will read about this year’s key compliance achievements, as well as the main initiatives underway at Atos. We continue to develop compliance at Atos, both through proactive prevention measures to avoid breaches, and through detection management. In this way, breaches can be corrected, we can learn from alerts, and risks can be identified to drive our continuous improvement cycle.

Alexandre Menais,
Group General Secretary and Chief Compliance Officer
2021 in brief

In 2021, the Global Compliance Team has focused on developing the compliance culture at Atos by launching a revised Code of Ethics, accessible to all employees and external stakeholders. It also increased the amount and quality of related communication and training. This ensures that compliance is seen as a truly company-wide endeavor, and that everyone within the organization understands their role in ensuring all Atos business is conducted ethically.

A key part of embedding a compliance culture across Atos is the global network of Compliance Officers, who implement global compliance initiatives and drive improvement locally. The approach is collaborative, and many of the Global Compliance projects and tools originated from best practices shared by local Compliance Officers.

During 2021, the Global Compliance Team worked with the Compliance Officers to design and implement a series of important improvement projects to further strengthen Atos’s compliance program and governance.

Some key highlights of 2021 have included:

- The launch of the revised Group Code of Ethics which reflects Atos’s Sense of Purpose (Raison d’Etre), introduces new sections to highlight the growing importance of topics such as inclusion in the human rights, data protection and the environment, and develops the anti-corruption section in line with the latest version of the Corruption Risk Mapping.
- The roll out of the updated Code of Ethics training, which is available in eight languages and uses the latest adaptive learning technology from Atos University. All employees were required to complete the training before the end of 2021.
- Design, implementation and roll out of awareness and training actions of the remediation and prevention plan following the qualification from the auditors on the 2020 financial statements.
- A strong focus on due diligence in relation to third parties, by improving the policy and tooling for business partner compliance checks, and the implementation of enhanced procedures for checking suppliers and clients, including a new screening tool.
- An increased focus on export control, by setting up a global network of export control contacts and organizing dedicated training sessions to share expertise and stay up to date with ever-changing regulations.
- The development of antitrust guidelines on a range of subjects, including competitively sensitive information and vertical relationships, to further educate employees and ensure compliance with competition laws.

Beyond the contribution of the Global Compliance Team and the Compliance Officers, the effectiveness of Atos’s compliance program also depends on all managers and employees at Atos, and their contribution to compliance every day. The manner in which they observe the Code of Ethics in their everyday activities and report any concerns regarding potential breaches, helps ensure that Atos business is conducted ethically.

In the 2021 Compliance Review, you can read about the achievements of the global and local compliance organization during 2021. You will find interviews with Compliance Officers and General Counsels showcasing some of the excellent work being done within our business units, countries and global functions, and by teams such as Global HR, Group Learning & Development through the Atos Corporate University and Group Internal Communications.

This year, we are also delighted to include interviews with a distinguished member the Ethics Advisory Committee, the Chairman of the Audit Committee, and the external advisor whose valuable expertise has made a significant contribution to supporting compliance at Atos.
Atos Compliance Organization: A combination of global and local strengths

In a large multinational organization like Atos, it is vital to ensure that every dimension of the organization is reflected in the compliance structure — to ensure that compliance is fully embedded throughout. For this reason, Atos has implemented a multi-layered compliance organization. The following section explains the role of all those involved in compliance management.

Atos Board of Directors

As part of its overall leadership of Atos, the Atos Board of Directors is responsible for endorsing the updated versions of the Code of Ethics, which sets out Atos’s ethical framework at the highest level. In his role as Chairman of the Board, Bertrand Meunier provides the foreword to the Code of Ethics, committing the Board to the Code of Ethics.

Global Compliance reports to the Board annually through a report on the progress of the compliance program, which is formally presented by the Group General Secretary and Chief Compliance Officer in the first quarter of each year. In addition, the Board receives an analysis of the alerts which were managed during the preceding year. This ensures that the Board is fully informed about the issues which were raised through the alert system and any learning for the organization.

In July 2021, the Group General Secretary and Chief Compliance Officer also updated the Board about improvement projects to the compliance program — with a particular focus on anti-corruption measures — and an update of progress on the actions identified in the Corruption Risk Mapping.

The Ethics Advisory Body (Collège des Déontologues)

In order to benefit from an external perspective and the views of distinguished experts, the Board has appointed independent and highly expert external professionals to provide advice to the Group on compliance issues requiring ethical judgements.

The Ethics Advisory Body (Collège des Déontologues) meets as often as necessary when the importance, sensitivity or difficulty of a topic so requires. In 2021, the Group General Secretary and Chief Compliance Officer sought advice from the Ethics Advisory Body on the project to revise the Global Ethics Alerts Policy, ensuring that the best judgements would be made when updating this key document.

A summary of the Ethics Advisory Body’s activities, including the subjects on which they have been consulted by the Group General Secretary and Chief Compliance Officer, is prepared for the Board annually.
In 2012 Atos decided to set up an Ethics Advisory Body (Collège des Déontologues), to advise the Board of Directors and Group Management Committee. The mission of this body is to help the Group comply with ethical and good governance principles that Atos must, or intends, to implement.

It is composed of three persons, appointed by the Board for their experience in this field: a professor of law, a former judge of the French Supreme Court (Cour de Cassation) and a former member of the French Court of Auditors (Cour des Comptes). The members of this Collège des Déontologues perform their duties in the strictest impartial and independent manner.

Atos regularly consults the Ethics Advisory Body on the provisions of the Code of Ethics and, more generally, about any specific ethical issues that may arise.

Due to the strengthening of standards and practices in force worldwide and especially in France, Atos updates its Code of Ethics year after year, supported by the Ethics Advisory Body. Some provisions have been clarified — for example on conflicts of interest, fair competition and confidentiality. New chapters have been introduced along the way — notably on the whistleblowing system and the fight against corruption. On all these points, the opinion of the Ethics Advisory Body has been sought and considered.

Atos is committed to being one of the most ethical companies; we hold ourselves to the highest standards and act accordingly. The Ethics Advisory Body is an essential element to fulfilling this mission.
The Group Management Committee (GMC) reports to the Board of Directors and sets the direction and priorities for compliance at Atos. Compliance is an essential component of the risk management process, the objective of which is to identify, assess and prevent compliance risks.

As Chief Compliance Officer, the Group General Secretary reports on the progress of the compliance program through quarterly reports and updates to the GMC. In 2021, these updates included improvement projects such as compliance checks on third parties and the launch of the new business partners policy, to ensure that it is embedded across the organization. The GMC also discussed the follow-up on actions identified in the Corruption Risk Mapping, and compliance communication initiatives where their support is needed to set the right tone from the top.

RBU and Country CEOs are responsible for implementing compliance initiatives within the local organizations. Thus, they are responsible for:

- Structuring the compliance function within their organization. RBU and Country CEOs approve the appointment of the Compliance Officer proposed by the General Counsel of the organization concerned before he or she is validated by the Global Compliance Team.
- Ensuring employees within their organization are fully aware of all directives, policies, training and tools through regular internal communication initiatives.

It should be noted that as part of their appointment process, RBU CEOs are required to sign an ‘Acceptance of Compliance Form’ which commits them to implementing the Code of Ethics and Global Ethics and Compliance Policy in their organization.

The General Counsels provide legal advice to the RBU and country CEOs and management teams, and work closely with Compliance Officers at a local level. General Counsels are responsible for:

- Helping Compliance Officers convey messages to the local CEOs and management teams.
- Providing Compliance Officers with legal support for the local implementation of the compliance program as needed.
- Ensuring compliance and export control clauses are included in commercial contracts and leading negotiations.
- Supporting Compliance Officers in conducting internal investigations where needed.
- Working with Compliance Officers to provide virtual classroom training for key managers and the most exposed employees on compliance topics such as anti-corruption, fair competition, or trade regulations.
As General Counsel for Middle East, Turkey and Africa, I oversee legal operations covering more than 20 countries. Among these countries are some which present a risk profile that requires particular attention when it comes to compliance topics. Compliance is therefore a key topic which must be embedded in the day-to-day work of not only the legal team, but every employee.

In an increasingly evolving regulatory framework around compliance, the role of the legal team is to provide legal expertise to teams in the region as to their duties and obligations, to make sure our company operates in an ethical and compliant manner. For that purpose, we collaborate closely with the Compliance Officers and the Global Compliance team. This collaboration is critical in a region where inherent compliance risks are particularly present.

One of the strengths of the Atos compliance organization is that Compliance Officers usually have an operational background. This detailed understanding of how the business operates allows them to identify risks in day-to-day operations. In this regard, the duet between the Compliance Officer, having a business profile, and the General Counsel, and more largely the legal team, allows an efficient management of the compliance risk and helps adapt the language to all, including Senior Management of the region, so that ethical behaviors are embraced by everyone in the organization.

In addition, the General Counsel and Compliance Officer in MEA are both members of the regional executive teams — an important element to ensure that strategic decisions fully take law and compliance into account as a key parameter. This strategic positioning allows us to influence and impact the decision process at a very early stage, and to set the right tone from the top and lead by example.

### Global Compliance Team

Atos’s day-to-day compliance activities are led by the Global Compliance Team. Global Compliance defines the Atos compliance strategy and leads projects to ensure the ongoing continuous improvement of the compliance program. The work of the Global Compliance Team also involves supporting local Compliance Officers, leading or supporting global investigations, and ensuring that compliance initiatives are implemented across the Group.

The Global Compliance Team coordinates the Group’s network of Compliance Officers, organizes monthly meetings and agrees on objectives for each Compliance Officer that take into account global and local compliance priorities. There is close day-to-day cooperation between the Global Team and the local Compliance Officers.

Part of this collaborative working arrangement includes soliciting feedback from Compliance Officers and General Counsels, which is provided to the Global Compliance Team via an annual survey. This feedback enables the Global Compliance Team to continue identifying areas of improvement in terms of the compliance program’s governance.
Compliance Officers and GCs feedback for Global Compliance

To ensure that the compliance program is effectively implemented across the organization, the Global Compliance Team works closely with Group Internal Control, reviewing the compliance controls in the Book of Internal Control every six months, and supporting control testing campaigns.

Compliance Officers’ network

A key part of the compliance team at Atos is the worldwide Compliance Officers’ network. Each country cluster and global function has its own Compliance Officer, with close links to their local Management Committee. Compliance Officers define and promote practical compliance, aligned with business realities and easily accessible to all employees.

Country cluster Compliance Officers are expected to present to local management committees on a regular basis to draw executives’ attention to compliance risks and duties, raise potential issues, and support top managers in fostering a business integrity culture within each local entity. Compliance Officers follow up mitigation action plans from the Corruption Risk Mapping with their local management. They also manage compliance and ethics alerts reported through the local alerts system, as explained in greater detail below.

Communication is an important part of a Compliance Officer’s responsibilities, and they coordinate local compliance communication, ensuring that local needs — including the relevant languages — are considered.

A key role for all Compliance Officers is to work jointly with the Global Compliance Team on projects to improve the compliance program. Some key 2021 projects involving this collaboration included the feedback and joint working on revising and launching the new Business Partners Policy, and preparatory work for a project to implement a new whistleblowing system. For the latter, Atos Compliance Officers provided a detailed analysis of whistleblowing law and employee consultation requirements for countries in their scope, so that the 2022 implementation of the new system will account for these local needs.

Global projects are an important focus of Compliance Officers for the global functions, who work closely with the Global Compliance Team on global or multi-geography projects. Examples of such projects in 2021 included:

- Support from the Global HR Compliance Officer for projects requiring employee consultation
- Cooperation with the Compliance Officer for Group Finance for the development of strong anti-corruption accounting controls
- Enhanced third-party due diligence for Global Sales and Global Procurement, including participation in the supplier selection process for a new screening tool

The main focus of the Compliance Officer activities is at a country cluster and global function level.

Twice each year, Compliance Officers provide a report to Global Compliance Team which includes progress updates on the various measures of the program, participation in the initiatives of the Group Compliance Department, monitoring of actions, alerts, and any difficulties encountered.

The Global Compliance Team and local Compliance Officers are a virtual team, collaborating on projects, supporting each other, and sharing knowledge and best practices during joint monthly calls.
In February 2021, I was appointed as the new Compliance Officer for Italy. My objective is to ensure complete compliance with all Atos policies covering anti-corruption, antitrust, anti-fraud, and the applicable international and Italian compliance laws. It involves raising awareness of risk, training, and providing professional advice.

At Atos Italia, the compliance program is enforced through our Organizational, Management and Control Model — called the "231 Model" after Italian Law no. 231/2001, which defines a company's liability for crimes committed by its representatives. The 231 Model establishes a comprehensive system of guiding principles, operating procedures and supervisory measures based on good management practice criteria.

To comply with Law 231/2001, the Board of Directors of Atos Italia established a Compliance Supervisory Board which, among other responsibilities, collects reports of any possible violations of the 231 Model and/or the Atos Code of Ethics, and clarifies any possible doubts on the issue. The application of the rules of conduct and compliance with the restrictions contained in the 231 Model is guaranteed by specific control activities.

As Compliance Officer, I have established a solid relationship with the Global Compliance Team since day one, and I have been appointed Secretary of the Compliance Supervisory Board. This position allows me to act as a link between different company functions, thus ensuring a proper information flow and increased levels of control that guarantee the highest ethical standards at Atos Italia.
In my role of Global Procurement Compliance Officer, I am involved in evaluating the compliance of potential and existing suppliers to Atos. Within the supplier onboarding process, we use a set of tools to screen suppliers. I review the findings and propose risk mitigation actions if necessary. In those actions, I am supported by the Global Compliance Team.

In procurement, we see compliance as a competitive advantage for Atos. It’s important for Atos and for our clients that we engage with reliable, healthy and ethical suppliers, offering clients the integrity of our entire supply chain. Not only do we value the maturity of our suppliers in terms of their compliance with the law (avoiding breaches of regulations), it is also important to us that they have a robust program to prevent compliance issues. Atos uses EcoVadis to monitor its key suppliers, and this evaluation includes their ethics programs as well as other sustainability topics. Atos itself has been awarded Platinum status by EcoVadis, ranking in the top 1% of organizations evaluated.

To support a better understanding of compliance topics, buyers are offered training and permanent support. I share regular communications with them to keep them informed of all compliance-related matters likely to impact their daily work, and it is always well received. My colleagues find the information and guidance on compliance-related topics and recommendations for identified risks very useful for their work with suppliers — enabling them to ensure we have an ethical supply chain. One particularly welcome aspect has been the detailed screening and analysis of the top 250 vendors (representing over 70% of Atos’s total spend), which has enabled us to develop compliance action plans supported by the Global Compliance Team, buyers and supplier managers.

Currently, I am working on a project with the Global Compliance Team to further strengthen compliance checks, through a process which will include a new tool. Next year, I will provide more in-depth training to present these improvements to my colleagues in procurement and further increase awareness.
In my role as Compliance Officer for North America, I am responsible for monitoring and ensuring compliance governance and initiatives are effectively implemented and aligned with Atos policies and local legislation. In 2021, North America strengthened its compliance program to increase employee awareness of Atos’s commitment to a culture of integrity, ethics and compliance. The success of this effort was based on the following critical elements:

1. Realigning the accountability matrix

   Compliance responsibilities were realigned to ensure that the right departments and people were working on their areas of responsibility, with measurable key performance indicators (KPIs) that empower them to mature their performance indicators. We then developed a dashboard to monitor KPI compliance for North America.

2. Monthly compliance committee

   We designed a structured governance with representation from key departments to ensure alignment with the compliance vision for the year, which enhanced their ability to work on interdependent topics and excel as one team.

3. Raising awareness of a culture of integrity

   The adoption of compliance guidelines is related to the ability of employees to follow and execute its processes. One of the key achievements during 2021 was the roll-out and completion of financial integrity training for all employees of the North America business unit, including Mexico, Guatemala, Canada, the United States and Puerto Rico. In addition, the management team was also part of the engaging and specific ETO²S training, which was warmly appreciated for helping managers understand in a practical way how to set the tone at the top using the processes and resources available.

Mauro Cruz
Compliance Officer, North America
Atos Compliance Program: 2021 achievements and highlights

Atos’s compliance program is structured around a risk management approach, with interventions designed to address each part of the risk management cycle: risk identification and assessment, risk prevention, control, and ongoing monitoring. Atos’s Compliance Program addresses the following main categories of compliance risks:

- Anti-corruption
- Sanctions and Export Control
- Antitrust
- Human Rights
- Sanctions and Export Control

Identification and assessment of risks

Corruption risk mapping

In 2021, Atos followed up on the mitigation action plan implemented as a result of the Corruption Risk Mapping exercise conducted in 2020. This plan was the result of cross-functional collaboration intended to define the actions and measures required to address the risks, with monitoring performed by Global Compliance and Group Internal Control. It addresses the global and local risks identified, and progress on the plan is reported to the GMC and to the Audit Committee every six months. The next exercise of the Corruption Risk Mapping will be initiated in 2022.

In addition, in 2021 Atos carried out a Legal Risk Mapping exercise for the entire Group and its supply chain — which identified and assessed the risks within the scope of the French Duty of Vigilance, relating to health and safety, human rights and the environment.

As Chairman of the Audit Committee and member of the Atos Board of Directors, I am very conscious of the major role that top management must play to ensure the effectiveness of the Compliance program. It is our duty to ensure that the zero-tolerance message adopted at the top permeates through the whole organization and is the reality of the business.

One of the key initiatives that is followed closely by the Audit Committee and the Board, and that reminds us of the need for a strong commitment from top management, is Corruption Risk Mapping. This exercise is the cornerstone of our anti-corruption program. The 2020 edition was built on a methodology developed jointly by Group Compliance and Group Internal Control to ensure compliance with the highest anti-corruption standards and consistency with the Group Internal Control framework. It mobilized key people with the goal of assessing inherent corruption risks along with the effectiveness of internal processes and controls in order to capture the full sensitivity of corruption risks across all geographies and industries. The result of the Corruption Risk Mapping was presented to the Audit Committee and the full Board, who are also informed every six months about the progress that has been made on identified actions.

I am personally convinced that we have much more to gain from our compliance initiatives than just compliance with laws. In a business environment where compliance standards are increasingly demanding, the robustness of our program should be valued as a competitive advantage, bringing value and increased trust to the business relationships with our partners.
Launch of revised Code of Ethics

The Atos Code of Ethics is public and available on the corporate website: [here](#). It is the central document which defines Atos’s ethical standards and approach, not only for employees, but also for all stakeholders and third parties. As with all aspects of Atos’s compliance program, it is reviewed regularly by the Global Compliance Team to ensure that it remains relevant and aligned with best practices in the market.

Following a thorough review of the Code of Ethics during 2020, including consulting the Ethics Advisory Body (Collège des Déontologues), an updated version of the Code of Ethics was formally launched in the first half of 2021. As of December 2021, it has not yet been launched in Germany, where the consultation with the Works Council is ongoing. A communication campaign was developed and deployed throughout the Group to ensure that all employees are aware of the latest version of the Code of Ethics. To capture the attention of employees, the communication plan included an introductory animation as well as more formal communications.

To further ensure that employees understand the provisions of the Code of Ethics, a new mandatory e-learning was produced, available in eight languages and using adaptive learning technology. It helps learners by adapting to their individual needs, providing information on aspects of the learning where they need more help.

Training

Atos’s ethical ambition is to constantly upgrade the level of awareness of its employees while reinforcing good practices. Because good habits are learned through experience, Atos believes in the importance of targeted training tailored for employee needs. That is why Atos has implemented a comprehensive compliance training program that targets different functions and hierarchical levels.

Compliance Officer Induction modules

Once appointed, each Compliance Officer receives training as part of an induction program to learn about Atos’s compliance program and their role as a new member of the Compliance Officer network. There are eight modules in total, covering topics such as anti-corruption, conflict of interest, antitrust, international sanctions, third-party due diligence and the assessment of compliance risks.

Code of Ethics training

Atos offers two sets of training on the Code of Ethics. The first is mandatory and targets all employees across the Group, regardless of their seniority, position or location. The second is a training course for managers through a dedicated virtual classroom training — Ethics in a Tier One Organization School or (ETO²S) — which uses a practical approach and interactive discussions to provide a thorough understanding of what ethical behavior is and how to apply it on a day-to-day basis.

In addition to the Code of Ethics training and as part of its zero-tolerance approach to corruption, Atos has made a specific online training available for exposed employees working in operations.

Export control training

In 2021, Global Compliance increased awareness of international sanctions and export controls through a range of department-specific trainings. The target audience included the Legal, Compliance and Contract Management Department, Bid Managers, Sales and Procurement teams.

Financial integrity training

As part of the remediation and prevention plan following the qualification from the auditors on the 2020 financial statements, a comprehensive action plan was announced in April 2021 to enhance preventive controls and processes. The compliance team was involved in the design, implementation and roll out of the awareness and training actions of the remediation plan.

The remediation plan included rolling out a financial integrity e-learning course for all employees in North America. The objective was to educate them on all aspects of financial integrity, teaching them how to identify red flags in order to ensure the right behavior at all levels of the organization. A 100% completion rate was achieved covering over 9,000 employees, and plans are in place to roll this training out across the rest of the Group in 2022.
Communication

Excellent internal communication is key to an effective compliance program. The annual communication plan for compliance developed in cooperation with the Internal Communications team includes both regular communications such as newsletters, and messages based around news and events, to best capture employee attention and ensure that compliance remains at the front of their minds.

Regular communications:

Each month, the Global Compliance Team sends a Compliance Newsletter to management teams across the global organization. It includes internal compliance news and campaigns, as well as compliance news from outside Atos of relevance and interest to senior managers. It is attractively designed with a navigable format and is sent every month to around 1,000 managers across the Group.

For World Whistleblowers’ Day in June, the Global Compliance Team produced a short, animated video explaining the Group Ethics Alert System, in conjunction with Group Learning & Development through the Atos Corporate University.

In December, Atos marked UN Anti-Corruption Day by sending a short video from the Group General Secretary and Chief Compliance Officer to all employees, explaining the value Atos places on doing business ethically and focusing on key topics. In addition, Atos business unit CEOs cascaded messages to their employees, reiterating our zero-tolerance policy for all types of corruption and reinforcing the need to follow the rules and operating procedures designed to ensure Atos conducts its business ethically. A quiz on the intranet homepage was used to raise awareness of anti-corruption topics such as gifts and invitations. The high participation rate showed very good employee engagement. The quiz included the opportunity for employees to express why the fight against corruption is important to them personally. Below are some of the inspiring employee quotes from the quiz.

Communications based around news and events:

The revised Code of Ethics was launched in March 2021 using a range of communication methods, including an introductory animation, e-mails from senior management to employees in their scope, and banners on the home page.

“The fight against corruption is important because it ensures that business is conducted with integrity, without the risk of favoritism, with a choice driven by quality, values and professionalism.”
Alain Balaguer, France

“With every decision made to go against corruption, it is one step closer to achieving a more just and fair world in which the privileged factors some have do not continue to unfairly benefit them at the cost of others.”
Iona Bootsma, Netherlands
Compliance Officers have also run local communication campaigns and initiatives based on local needs and priorities. For example, in the lead up to festivals like Christmas, Diwali and the Chinese New Year, we communicated the need to ensure that giving and receiving gifts and invitations is appropriate and in line with approved guidance. Other communication campaigns led by Compliance Officers have included an extensive campaign in North America about financial integrity training, and a communication organized by the Global Procurement Compliance Officer about the importance of following our procurement process to ensure that the correct due diligence is carried out on suppliers.

A common challenge for compliance in all organizations is to maintain awareness — through both global messages around key compliance standards and principles, and regular messages tailored for a specific audience on a particular area of vigilance. For that reason, compliance communications during 2021 have been delivered through a range of channels at a global and local level and using different media.

“Because corruption creates an unfair and unequal world.”
Shouvik Dey, India

“Corruption makes the gap between the rich and poor wider. If we want a better world, let's do business fairly.”
Cristina Rivera, Philippines

“Working with others, with honor and truthfulness, is its own reward.”
Jeff Aslakson, United States of America
Internal Communications has a strategic role for Atos’s business to help align the values and goals across the entire organization, providing an effective flow of information between departments and colleagues. As part of Atos’s DNA, compliance is a key area that must be supported by Internal Communications, and we have been working closely with the Global Compliance Team on a plan to engage employees to ensure they understand the importance of compliance and the individual role they need to play to support this.

After the challenges faced with COVID-19 in 2020, when we needed to adapt how we communicate, we have kept our focus on digital strategies to be more effective in a situation where most employees worldwide have continued to work remotely. As a highlight of this year’s activities, we created an animated video to launch the revised Code of Ethics. After the success of the quiz released in 2020 on UN Anti-corruption Day, we repeated the action in 2021, adding a video of the Chief Compliance Officer answering questions, bringing compliance matters close to the employees.

We will continue to work together with the Global Compliance Team to create awareness and engage employees to make sure everyone is equally committed to compliance.

Third-party due diligence

As part of the continuous improvement of all parts of the compliance program, there was a focus on third-party due diligence in 2021. This involved first developing greater global consistency of the evaluation factors and second, improving the effectiveness of each due diligence process (clients, suppliers and business partners) by refining the design based on experience.

In 2021, the AP38 Business Partner Policy was reviewed and re-launched. This policy formalizes the processes for hiring business partners (business finders, resellers and distributors, alliance partners, etc.) and monitoring relationships with them. The scope has been clarified, the process and dedicated tool usage have been adjusted, and the reporting process was automated through new functionality made available in the ERP system. This revision has involved a cooperation with Group Internal Control and seeking feedback from the Compliance Officers and General Counsels for all countries, to learn from experience. The purpose of this revision was to monitor the risks as closely as possible and achieve the most in-depth understanding of the risks to make sure the process is finely adjusted.

Another key document relating to the management of third parties which was revised during 2021 was the Atos Partners’ Commitment to Integrity. This document sets forth the ethical commitments that all Atos partners (such as suppliers, subcontractors, clients and other business partners) are expected to take when entering into a contract with Atos. It covers human rights, health and safety of individuals, business integrity and the environment.

The commitments in the Atos Partners’ Commitment to Integrity are adjusted depending on the third-party category concerned. For instance, there are additional requirements for suppliers, such as consenting to be assessed by EcoVadis at least every alternate year. Essentially, it is similar to the Code of Ethics, but applicable to third parties and Atos Partners (other than clients already bound by similar provisions under their main contract with Atos), acknowledging that a breach could lead to the termination of their contract with Atos.

The new version of the Atos Partners’ Commitment to Integrity is published externally on the Atos website here.

Considerable work was also done during 2021 reviewing and improving the due diligence processes relating to suppliers, clients and prospects. The end-to-end sales and procurement processes were comprehensively reviewed and a new screening tool was selected, which is in the process of being integrated with Atos’s systems. The new tooling and increased automation of the risk assessment process will enable a more efficient, reliable due diligence process.

Antitrust

The Global Compliance Team works together with the business units on an ongoing basis to advise them on competition law topics. During 2021, two projects received particular emphasis:

First, a document on joint tendering was formalized to summarize good practices and provide an overview of the legal regime applicable to business alliances; for instance, in the context of joint bidding, consortia or joint sales agreements.
The purpose of the document was to list and explain the conditions that must absolutely be met before entering into any form of negotiations on this type of project, to prevent any risk from a competition law perspective. The goal is that such guidance at the Group level will help harmonize best practices.

Second, a guidance note for the business in managing vertical relationships is in progress. Until now, vertical relationships have been overshadowed by horizontal competition issues, but are gradually becoming a growing focus for national competition authorities and the European Commission, which will revise its guidelines at the beginning of 2022.

International sanctions and export control

Atos has a presence in 71 countries and routinely conducts projects on a global scale for clients ranging from international organizations and government institutions to private sector multinationals and local businesses. Atos takes an active role in the circulation of hardware, software and technology among people located in different countries. In doing so, Atos has the obligation to comply with a vast array of laws and regulations, and furthermore, takes responsibility for ensuring that potentially dangerous items do not fall into dangerous hands.

The Trump Administration was an intense period, as international sanctions were widely used in the context of foreign policy. Due to the very broad scope of their application, these sanctions had a tremendous impact on international trade. So far, the Biden Administration has had a less intensive use of sanctions but has not yet overturned any sanctions introduced or expanded by the previous Administration.

2021 was an important year from an export control perspective because the recast of EU regulations on the export of dual-use items was finally released and came into force in September. This was also the year where the UK left the EU and started deviating from EU regulations, which will inevitably make the regulatory landscape more complex. Finally, in 2021 EU and US authorities also decided to increase controls over cybersecurity and cybersurveillance solutions. Cloud access is also on their radar, so new regulatory initiatives in that area can be expected during 2022.

Detection measures

Accounting controls

As part of the continuous improvement plans, a task force was initially set up in 2020 to review, assess and enhance the existing accounting controls in the Book of Internal Control (BIC). Led by Group Finance, this task force includes Global Compliance, Group Internal Audit and Control, and the Group Finance Internal Control Manager. The task force has continued its work during 2021.

In 2021, to follow up the Corruption Risk Mapping outcome and related actions plan, the task force has implemented additional accounting controls. In addition to these new controls, Group Finance has reinforced the approval workflow of the General Ledger Month End Closing portal, leading to an improvement of preventive accounting controls.

The Accounting Controls Task Force has now initiated a project with Atos IT to select a tool which will facilitate the automation of the new control processes.

Group Finance also supported the Global Compliance Team in developing the revised mandatory training on the Code of Ethics, by providing additional content related to prevention measures when dealing with accounting procedures.

Alert system

The Atos Code of Ethics makes it clear to employees and third parties that Atos has implemented a Group Ethics Alert System that provides them the ability to raise an alert if they think that a law, regulation, or one of the principles set out in the Code of Ethics has been or is about to be breached, or in the event of a threat or serious prejudice to the general interest. It is vital that employees and third parties can raise issues and concerns — safe in the knowledge that these will be treated with strict confidentiality and that they will be protected from retaliation as long as they reported in good faith and selflessly.

The Group Ethics Alert System is key to ensuring that compliance potential issues are raised, investigated and dealt with effectively, so that Atos, its operations and stakeholders are protected from the risk of unethical behavior. Beyond dealing with the immediate issues raised in the alerts, it is key for the organization to learn from a review of the cases and the findings from investigations. The alerts provide valuable information about our risks and where we need to educate employees and ensure appropriate controls are in place.
To promote employee understanding and improve the effectiveness of the Group Ethics Alert System, a short educational animation was developed for World Whistleblowers Day in June 2021.

**Alert system**
Speak up to voice your concerns

**Analysis of 2021 compliance alerts**

This section contains an overall summary of the alerts received in 2021. The statistics include all compliance alerts raised in 2021, reported to the compliance team (global or local) or through the Group Ethics Alert System (global or local) and/or investigated under the compliance alert procedures. For the sake of clarity, it excludes alerts that were raised before 2021 but were still ongoing into 2021.

Overall, the number of alerts in 2021 was broadly similar to 2020, with 73 alerts raised in 2021 compared to 78 alerts received in 2020. The alert statistics for prior years were 120 in 2019 and 51 in 2018. The latest data reinforces the view that 2019 was an outlier in an otherwise steady number of alerts — especially since more communication was done in 2021 to ensure employee awareness of the process. This communication included an animation produced for World Whistleblowers Day, a dedicated feature in the July edition of the Compliance Monthly News and a reminder in the communication marking UN International Anti-corruption Day in December.

As in previous years, the geographical spread of alerts in 2021 included all Regional Business Units. This coverage suggests that the communication of the alerts process outlined above has been effective and that employees know how to seek help if they have any concerns about compliance issues.

A detailed analysis of the alerts is prepared and presented to the Board of Directors and the GMC annually in February. This ensures that the pattern of cases is used to inform risk assessment processes, and that any learning from the cases investigated in 2021 will influence how the organization is managed.

**Control measures**

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

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

**First line of defense**

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

**Second line of defense**

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

**Third line of defense**

The purpose of the third line of defense is to ensure that the control system complies with the Group requirements and is implemented effectively.

This is the role of Group Internal Audit, which is responsible conducting entity reviews and process reviews, as per the approved annual audit plan.

All entity reviews conducted by Group Internal Audit contain checkpoints related to compliance risks. Process reviews may also contain checkpoints on compliance matters, depending on the subject matter of the review.

As for any internal control system, this mechanism can only provide reasonable assurance, not an absolute guarantee against risk.
Critical to this system are the internal control measures described in the Atos Book of Internal Control (BIC), a mandatory framework that lists the internal control activities that must be implemented throughout the Group. It identifies the key controls to be executed by the first line of defense, as well as the control procedures for the second line of defense within each Atos Key Transversal Process, and Key Transversal Activity. It is reviewed on a continuous basis and new versions are published at least once per year.

**Duty of vigilance approach**

In France, the Duty of Vigilance Act establishes a legal obligation for prudent and diligent behavior relating to social responsibility, not only in a company’s own business but also throughout the supply chain. It applies to large organizations that employ more than 5,000 employees in France or 10,000 employees worldwide.

This Duty of Vigilance involves establishing, implementing and publishing “reasonable vigilance measures to identify, assess and report on the risks and to prevent serious human rights abuses, and fundamental freedoms, the health and safety of persons and the environment.”

Such vigilance measures include, but are not limited to: risk mapping, third-party evaluation procedures, mitigation actions, an alert mechanism and a monitoring system. They shall apply to all Group entities, as well as all sub-contractors and suppliers with whom an established business relationship is maintained.

The measures must be formalized in a Vigilance Plan, made available to the public.

Compliance controls in the BIC have been a key area of focus in 2021. First, the design of such controls has been reviewed as part of a productive cooperation between Global Compliance and Group Internal Control. The effectiveness was also tested through a Group-wide control testing campaign. Further to this, corrective actions have been taken with management to ensure improved effectiveness and follow-up. An evaluation of the maturity level of more than 148 internal controls was also carried out through a self-assessment questionnaire.

To reinforce the second line of defense, reporting from local Compliance Officers to the Global Compliance team has been strengthened, and additional governance was introduced during 2021 to ensure the right involvement of all stakeholders and consistency in dealing with compliance through out the group.

Atos has developed and formalized in its Universal Registration Document an effective Vigilance Plan to mitigate the risks of breach to human rights, health and safety and the environment, for its own business and throughout its supply chain.

The revision of the methodology conducted in 2020 allowed Atos to improve the effectiveness, governance and ongoing monitoring of its Vigilance Plan. This process involved full coordination of key stakeholders directly involved in the prevention and mitigation of the targeted risks, including Group CSR, Global HR, Group Security, Legal and Compliance, as well as the Procurement functions. As a result, all actions and contributions now form part of a unified and improved program, which is further detailed in the Section dedicated to the Vigilance Plan, in the Chapter about Corporate Social Responsibility in the Atos 2021 Universal Registration Document.

In 2021, in accordance with the Duty of Vigilance Act, a collaborative review of the Group Ethics Alert System was conducted with the unions to assess the existing system and identify areas for improvement — notably, but not only in terms of legitimacy, transparency, accessibility and effectiveness. Atos has also invested in a new tool which will enable employees and third parties to raise alerts on a web-based system to make the process more user-friendly and to improve the reporting functionality. This was already under consideration prior to the review, and was therefore presented to the unions in order to get their feedback before the tool configuration began.

Following this productive dialogue with the unions, a comprehensive revision of the Group Ethics Alert Policy was initiated. The Ethics Advisory Body (Collège des Déontologues) was consulted on the revised draft policy to gain their expert opinion on several key points. Feedback from the unions and the Ethics Advisory Body is being integrated into the design of the new tooling and the wording of the revised policy to ensure full consistency and effectiveness. The progress of legislative work on the transposition of the new EU Whistleblowing Directive into local laws is being closely followed in order to anticipate the integration of the provisions into the new tooling and the revised policy as soon as they are in force.
Duty of vigilance: Issues and perspectives

Large French-headquartered companies are obliged by law to publish and implement a due diligence plan, which is intended to prevent serious violations of human rights and fundamental freedoms, and to protect the health and safety of individuals and the environment.

This obligation not only applies to the company’s own activities, but extends to the organizations it directly or indirectly controls, as well as any subcontractors or suppliers with whom it has an established commercial relationship. In this sense, the vigilance plan, drawn up in association with the company’s stakeholders, is subdivided into several measures aimed at identifying and preventing the serious violations mentioned above: a risk map, procedures for evaluating stakeholders, risk mitigation actions, an internal alert mechanism and, finally, a system for monitoring the measures implemented.

Compliance with the duty of vigilance is therefore not only a means of making companies more accountable, but is above all an instrument for protecting an organization’s long-term sustainability and reputation by means of its “raison d'être,” the melting pot of ethical principles and values that contributes to its influence and attractiveness.

The year 2021 will finally be notable for the attention paid to duty of vigilance at the European level. If it is still difficult to speak of a consensus within the institutions of the European Union, we can at least note the will expressed by the European Parliament in its resolution of March 10, 2021. Parliamentary work is also underway in Belgium and the Netherlands, and legislation on corporate duty of vigilance has recently been adopted in Germany and Norway. Building on this momentum, the French presidency of the European Union could seek to advance this further by working to find the right balance in the trilogue.
More information about compliance at Atos

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

- The Atos Code of Ethics
- The Atos Partners’ Commitment to Integrity
- The Privacy Information Notice for the Group Ethics Alert System
- Investors’ page of the Atos website to access the Universal Registration Document
About Atos

Atos is a global leader in digital transformation with 107,000 employees and annual revenue of over €11 billion. European number one in cybersecurity, cloud and high performance computing, the Group provides tailored end-to-end solutions for all industries in 71 countries. A pioneer in decarbonization services and products, Atos is committed to a secure and decarbonized digital for its clients. Atos is a SE (Societas Europaea), listed on Euronext Paris and included in the CAC 40 ESG and Next 20 Paris Stock indexes.

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

Find out more about us
atos.net
atos.net/career

Let’s start a discussion together

For more information: compliance@atos.net
Atos is a registered trademark of Atos SE. February 2022.
© Copyright 2022. Atos SE. Confidential Information owned by Atos group, to be used by the recipient only.
This document, or any part of it, may not be reproduced, copied, circulated and/or distributed nor quoted without prior written approval of Atos.