

# Atos UK Tax Strategy

**Atos Group is a global leader in digital transformation with 72,000 employees and annual revenue of c. € 10 billion, operating in 68 countries under two brands – Atos for services and Eviden for products. European number one in cybersecurity, cloud and high-performance computing, Atos Group is committed to a secure and decarbonized future and provides tailored AI-powered, end-to-end solutions for all industries. Atos is a SE (Societas Europaea) and listed on Euronext Paris.**

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

This tax strategy applies to all UK entities that are members of the wider multinational group headed by Atos SE (Societas Europaea), which is listed on Euronext Paris. All references to 'Atos UK' or 'the UK group' are references to these UK entities, including Eviden businesses in the UK as part of Atos Group. Atos UK regards this publication as complying with its requirements arising from Schedule 19 of the Finance Act 2016.

Atos UK is committed to full compliance with tax law and practice in the UK. Paying the right amount of tax. Disclosing all relevant facts and circumstances to the tax authorities and claiming reliefs and incentives where available. Atos UK takes a responsible attitude to arranging its tax affairs.

This tax strategy applies from the date of publication until it is superseded. References to 'UK taxation' are to the taxes and duties set out in paragraph 15 (1) of the Schedule 19 of the Finance Act 2016 which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax and Stamp Duty Land Tax. References to 'tax', 'taxes' or 'taxation' are to UK taxation.

## Governance in relation to UK taxation

- Ultimate responsibility for Atos UK's tax strategy and compliance rests with the Chief Executive Officer ("CEO") and the Head of Finance of each Atos UK entity.
- Executive management of the UK group's tax strategy is delegated by the CEO to the Head of Finance of each relevant legal entity.
- Day-to-day tax management of the UK group's tax affairs are delegated to the UK Tax Team.
- The UK Tax Team is staffed with appropriately qualified and experienced individuals



**Atos**

## Risk Management

Atos UK operates a system of tax risk assessment and controls as a component of the overall internal control framework. Tax risk is managed as part of the Corporate Risk Register, which is regularly reviewed by the CEO and the Head of Finance of the relevant legal entity and the UK Executive Leadership Team.

As part of the tax governance framework, approval is required from the UK Tax Team Manager, the Head of Finance and the CEO of the relevant legal entity for any significant or exceptional transactions to ensure they are consistent with our values, tax strategy and wider corporate social responsibility obligations.

Atos UK seeks to reduce the level of tax risk arising from its operations as far as is practicable by ensuring that reasonable care is applied in relation to all processes which could affect compliance with its tax obligations.

Processes relating to different taxes are allocated to appropriate process owners who document and monitor processes and controls to ensure they remain effective. Processes and controls are also monitored for business and legislative changes that may impact them, and changes are made when required.

Atos UK is within the scope of the UK's Senior Accounting Officer legislation and provides annual certification to HMRC in respect of these requirements for all Atos UK companies. As part of the UK's Senior Accounting Officer legislation, process owners are required to certify that the processes are appropriate for tax compliance purposes.

Where there is uncertainty or complexity in relation to a risk, external advisors will be used in a supportive capacity to provide additional guidance to help clarify the most appropriate tax treatment.

## Attitude towards tax planning and level of risk

Atos UK has a low-risk appetite in respect of UK tax matters. A significant proportion of the Atos UK business relates to UK government contracts, many of which have strict procurement provisions in relation to tax avoidance, with which we are fully compliant. Our profits are taxed where the economic activity takes place, and the UK group operates under Atos SE's arms-length transfer pricing policy.

When entering into commercial transactions, the UK group utilises available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. The UK group does not undertake tax planning unrelated to such commercial transactions. Any structuring that is undertaken will have commercial and economic substance and will have full regard for the potential impact on our reputation and broader goals. Our intention is to ensure that our transactions and the tax implications arising from them reflect the reality of the commercial situation and are not designed to artificially avoid paying the right amount of tax.

At all times, Atos UK seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen.

Given the scale of our business, risks inevitably arise from time to time in relation to the interpretation of complex tax law. We actively seek to identify, evaluate and monitor these risks to ensure they remain in line with our values.

## Relationship with HMRC

Atos UK seeks to have a transparent and constructive relationship with HMRC through regular communication in respect of developments in Atos UK's business current, future and retrospective tax risks and interpretation of the law in relation to all relevant taxes. Atos UK ensures that HMRC is kept aware of relevant transactions and changes in the business and seeks to discuss any tax issues arising at an early stage.

Where there are significant transactions where the tax effect is open to interpretation, HMRC is consulted, and tax clearance is sought to ensure the tax treatment is agreed upon in advance of the transaction.

This tax strategy is aligned with our Code of Ethics and is approved and owned by the relevant CEO and the Head of Finance for each Atos UK entity.

**June 2025**

