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European company with share capital of EUR 6,317,504.70
Registered office: River Ouest – 80 Quai Voltaire – 95870 Bezons
323 623 603 R.C.S. Pontoise

SECOND AMENDMENT TO THE 2023 UNIVERSAL REGISTRATION DOCUMENT



This amendment to the Universal Registration Document was filed on 11 December 2024 with the French Financial Markets Authority (*Autorité des marchés financiers*) (the “AMF”) in its capacity as competent authority under Regulation (EU) No. 2017/1129, without prior approval pursuant to Article 9 of said Regulation.

The universal registration document may be used for the purposes of an offer of securities to the public or the admission of securities to trading on a regulated market if it is supplemented by a securities note and, where applicable, a summary and any amendments to the universal registration document. The whole is approved by the AMF in accordance with Regulation (EU) n°2017/1129.

This second amendment should be read in conjunction with Atos’ universal registration document, filed with the AMF on 24 May 2024 under number D.24-0429, and its first amendment filed with the AMF on 7 November 2024 under number D.24-0429-A01.

A cross-reference table is provided in this second amendment to enable the information incorporated by reference and that updated or modified to be found.

Copies of this second amendment may be consulted free of charge at the Company’s offices at River Ouest – 80 Quai Voltaire – 95870 Bezons, France, as well as on the Company’s website (www.atos.com) and on the AMF website (www.amf-france.org).

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GENERAL COMMENTS

The purpose of this second amendment (the “**Second Amendment**”) is to update Atos S.E.’s 2023 universal registration document filed with the AMF on 24 May 2024 under number D.24-0429 (the “**2023 Universal Registration Document**”), and its first amendment filed with the AMF on 7 November 2024 under number D.24-0429-A01 (the “**First Amendment**”, together with the Second Amendment, the “**Amendments**”).

In this Second Amendment, the terms “**Atos**” and “**Company**” refer to Atos S.E. The terms “**Atos Group**” and “**Group**” refer to Atos and its subsidiaries. Unless otherwise indicated, capitalized terms used in this Second Amendment shall have the meaning given to them in the 2023 Universal Registration Document or in the First Amendment.

Forward-looking information

This Second Amendment contains statements about the Group’s objectives, prospects and development plans, as well as forward-looking statements. These statements are sometimes identified by the use of the future or conditional tense or forward-looking words such as “consider”, “envisage”, “think”, “aim”, “expect”, “intend”, “should”, “aim”, “estimate”, “believe”, “wish”, “may” or, where applicable, the negative of these terms, or any other similar variant or expression. This information is not historical data and should not be interpreted as a guarantee that the facts and data stated will occur. These forward-looking statements are based on data, assumptions and estimates considered reasonable by the Company. They may change or be modified as a result of uncertainties relating in particular to the economic, financial, competitive and regulatory environment. In addition, the materialization of certain risks described in Chapter 7.2 “*Risk Factors*” of the 2023 Universal Registration Document, as modified by the Amendments, could have a material adverse effect on the Group’s business, financial condition and results and its ability to achieve its objectives.

This forward-looking information contains data relating to the Group’s intentions, estimates and objectives concerning, in particular, the Group’s market, strategy, growth, results, financial situation and cash position. The forward-looking information referred to in the Second Amendment may only be assessed as of the date of its publication. Except as required by applicable law or regulation, the Company does not undertake any obligation to publish updates of the forward-looking information contained in the Second Amendment to reflect any change in its objectives or in the events, conditions or circumstances on which the forward-looking information contained in the Second Amendment is based. In addition, these forward-looking statements may be affected by the occurrence of some or all of the risk factors described in Chapter 7.2 “*Risk Factors*” of the 2023 Universal Registration Document as modified by the Amendments.

Information on the market and the competition

The Second Amendment contains information relating to the business segments in which the Group operates and its competitive position. Certain information contained in the Second Amendment is publicly available information that the Company considers to be reliable, but which has not been verified by an independent expert. The Group considers that this information may help the reader to appreciate the major trends and issues affecting its market. Nevertheless, given the very rapid changes affecting the Group’s sector of activity, it is possible that this information may prove to be inaccurate or no longer up to date. The Company cannot guarantee that a third party using different methods to gather, analyze or calculate data on the Group’s business segments would obtain the same results. Unless otherwise indicated, the information contained in the Second Amendment relating to the Group’s market shares and the size of its relevant markets are the Group’s estimates and are provided for information purposes only. As a result, the Group’s business may develop differently from that described in the Second Amendment. The Company does not undertake to publish any updates of this information, except in accordance with any legislative or regulatory obligation applicable to it.

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Risk factors

Investors are advised to read carefully the risk factors described in Chapter 7.2 “*Risk Factors*” of the 2023 Universal Registration Document as amended by the Amendments before making any investment decision. The occurrence of some or all of these risks could have a material adverse effect on the Company’s business, financial condition, results of operations or prospects. In addition, other risks not yet identified or not considered significant by the Company at the date of this Second Amendment could also have a material adverse effect.

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1. SIGNIFICANT EVENTS SINCE THE PUBLICATION OF THE FIRST AMENDMENT OF THE 2023 UNIVERSAL REGISTRATION DOCUMENT

1.1 Implementation of an additional asset disposal program

The section 3.4.2 “*Implementation of an additional asset disposal program*” of the 2023 Universal Registration Document, as amended by section 1.3 “*Update on the implementation of an additional asset disposable program*” of the First Amendment, is amended by the following paragraphs:

1.1.1 Issuance of Bull SA preferred share to the French State

,In line with the agreement signed between the Company, Bull SA and the French State on 26 June 2024, the Company announced on 8 November 2023 that it had issued a preferred share to the French State, in order to protect national sovereignty interests in relation to certain activities carried out by Atos Group.

As such, the French State has rights of governance at the level of Bull SA, in particular rights of representation on corporate bodies (without voting rights at this stage and rights of prior authorization and approval to protect sensitive sovereign activities). The French State also has the right to acquire sensitive sovereign activities if a third party crosses the threshold of 10% or a multiple of 10% of the capital or voting rights of company Atos or Bull SA, and the parties have not reached a reasonable agreement on how to protect national interests in relation with these sensitive sovereign activities (without prejudice to the application of the French foreign investment control regime)

1.1.2 Atos receives non-binding offer from the French State to acquire its Advanced Computing activities

On 25 November 2024, the Company announced it has received a non-binding offer from the French State for the potential acquisition of 100% of the Advanced Computing activities of its BDS division, based on an enterprise value of EUR 500 million, to be potentially increased to EUR 625 million including earn-outs¹. Atos’ Advanced Computing business regroups the High-Performance Computing (HPC) & Quantum as well as the Business Computing & Artificial intelligence divisions. The business currently employs approximately 2,500 employees and generated revenue of *c.* EUR 570 million in 2023.

The offer received from the French State provides for an exclusivity period until 31 May 2025. If the exclusive negotiations lead to an agreement and subject to obtaining the customary commercial, employee and administrative authorizations, a binding Share Purchase Agreement may be signed by that date. Upon signature of the Share Purchase Agreement, an initial payment of EUR 150 million would be made to Atos.

As agreed upon with financial creditors, a valuation of the disposed perimeter will be carried out by an independent expert appointed by the Company to assess notably that the terms of the transaction reflects a fair market value. In addition, in accordance with the judgement approving the Company’s Accelerated Safeguard Plan and in the absence of a substantial change in the objectives and resources of the plan, the transaction is subject to the information of the specialized commercial court of Nanterre via the SELARL AJRS, represented by Mr Thibaut Martinat, acting as plan supervisor (*commissaire à l’exécution du plan*).

In addition, Atos would commit to launch a formal sale process for its Cybersecurity products and Mission Critical Systems, which generated revenue of *c.* EUR 340 million in 2023.

Impact of the sale of Advanced Computing on the current financial restructuring process and timetable

The Accelerated Safeguard Plan, approved by the classes of affected parties on 27 September 2024 and by the specialized commercial court of Nanterre on 24 October 2024, included the possibility of the disposal of the Group’s Advanced Computing, and also possibly Cybersecurity Products and Mission Critical Systems activities. The forecasts presented in the Accelerated Safeguard Plan, however, did not take these disposals into account

¹ It is specified with regard to the sale price that the enterprise value would be adjusted in particular for debt, provisions, separation costs and normalization of the working capital requirements of the businesses concerned.

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considering the ongoing discussions.

On the basis of an enterprise value of EUR 500 million, the proposed sale of the Advanced Computing businesses would maintain a financial leverage² before the end of 2027 of less than 2x, taking into account the outcome of the ongoing EUR 233 million Rights Issue (see section 1.3 below) and the Business Plan of the Company.

The indicative closing date of the financial restructuring transactions is still planned by year-end or early January 2025.

1.1.3 Atos completes the sale of Worldgrid to ALTEN for an enterprise value of EUR 270 million

On 2 December 2024, Atos announced that it has completed the sale of its Worldgrid business unit to ALTEN SA (“ALTEN”) for an enterprise value of EUR 270 million. The Group previously announced that it had signed a binding agreement on 5 November 2024, after entering into exclusive negotiations on 11 June 2024.

Worldgrid provides consulting and engineering services to energy and utility companies. The business currently employs close to 1,100 employees and, in 2023, it generated revenue of c. EUR 170 million from a diverse and longstanding client base.

ALTEN is a well-recognized IT and engineering specialist with expertise and product offerings in the energy and utilities industry. The transaction has been designed to ensure full continuity of service for Worldgrid’s strategic clients and employees.

Following the sale of Worldgrid, Atos’s net debt will be reduced by approximately EUR 0.2 billion. The proposed transaction would maintain a financial leverage before the end of 2027 of less than 2x, taking into account the outcome of the Rights Issue (see section 1.3 below), of the Business Plan of the Company and the proposed sale of the Advanced Computing businesses.

1.2 Atos secures EUR 165 million contract extension with EUROCONTROL

On 26 November 2024, the Company announced it has been entrusted by EUROCONTROL to continue supporting its mission critical services for European Airspace Management & Aviation.

EUROCONTROL is a pan-European, civil-military organization dedicated to supporting a more efficient, more cost-effective European aviation with minimal environmental impact. Its activities touch on operations, service provision, concept development, research, Europe-wide project implementation, performance improvements, coordination with key aviation players at various levels as well as providing support to the future evolution and strategic orientations of aviation.

A leader in infrastructure managed services and European leader in managed security services, Atos has a strong track record in collaborating with EUROCONTROL, with a partnership that has been extended in various fields for over 10 years. This contract extension reflects the mutual trust and confidence between the two organisations and serves as a testament to the expertise of professionals managing EUROCONTROL’s most sensitive assets, demonstrating a deep understanding of their business needs and constraints.

This contract extension will enable EUROCONTROL to enhance the resilience of its IT infrastructure through the expert management of platforms, networks and security that underpin its critical applications. Additionally, it will also future proof EUROCONTROL by integrating new and emerging cloud computing technologies. Notably, the contract includes the deployment of the first multi-region public cloud solution for Air Traffic Management (ATM) applications, fully accredited by the European Union Aviation Safety Agency (EASA).

Evident, Atos Group’s business leading in digital, cloud, big data and security, brings to this project its extensive expertise in cybersecurity and provides proactive monitoring of all EUROCONTROL critical assets, using proprietary AI-enabled security products.

² Ratio net debt pre-IFRS16 over EBITDA pre-IFRS16; EBITDA computed as OMDA pre-IFRS16 minus anticipated RRI (restructuring, rationalization, integration) costs and Other changes.

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The foundational technologies delivered in this contract will support EUROCONTROL in its transformational iNM programme, as it seeks to upgrade its application assets to meet the future demands of the European Aviation sector, in view of the expected growth in aviation traffic.

1.3 Completion of the EUR 233 million rights issue backstopped by the participating creditors

The Company announced, on 10 December 2024, the completion of its rights issue of EUR 233 million (the “**Rights Issue**”) launched on 8 November 2024, which was backstopped for EUR 164,968,489.25 by the participating creditors, of which:

- (i) EUR 75 million by cash subscription by the participating bondholders (the “**First-Rank Subscription Guarantee**”), and
- (ii) EUR 89,968,489.25 by equitization of a portion of the non-secured debt held by the creditors participating to the new preferred financings of the Company (the “**Second-Rank Subscription Guarantee**”, together with the First-Rank Subscription Guarantee, the “**Subscription Guarantee Commitments**”),

in accordance with the Accelerated Safeguard Plan.

The completion of the Rights Issue represents an important step in the completion of Atos’ financial restructuring process as set out in its Accelerated Safeguard Plan.

Results of the Rights Issue

The Rights Issue was subscribed for a final total amount of EUR 233,332,767.7659 (including issue premium), representing an issuance of 63,062,910,207 new shares (the “**New Shares**”) at a unit subscription price of EUR 0.0037 per share (including, as a reminder, EUR 0.0001 par value per share³ and EUR 0.0036 issue premium), broken down as follows:

- a subscription on an irreducible and reducible basis of 18,476,832,229 New Shares under the offer, for a total subscription amount of EUR 68,364,279,2473, comprising:
 - 15,443,618,322 New Shares subscribed on an irreducible basis (*à titre irréductible*), for a total subscription amount (including issue premium) of EUR 57,141,387.7914; and
 - 3,033,213,907 New Shares subscribed on a reducible basis (*à titre réductible*), for a total subscription amount (including issue premium) of EUR 11,222,891.4559.

This includes the New Shares subscribed by Philippe Salle, Chairman of the Board of Directors and future Chief Executive Officer of the Company, who subscribed, in accordance with his subscription commitment, 2,432,432,432 New Shares, *i.e.* a total amount of EUR 9 million.

- a subscription of 44,586,077,978 New Shares under the backstop commitments, for a total subscription amount of EUR 164,968,488.5186, comprising:
 - 20,270,270,176 New Shares subscribed in cash by the participating bondholders (in proportion of their final commitment to finance the new preferred bond financings), in accordance with their subscription commitment under the First-Rank Subscription Guarantee of the Rights Issue, corresponding to an amount (including issue premium) of *c.* EUR 75 million; and
 - 24,315,807,802 New Shares subscribed by the creditors participating in the Company’s new preferred financings, in accordance with their subscription commitment under the Second-Rank Subscription

³ In accordance with the terms of the Accelerated Safeguard Plan approved by the specialized Commercial Court of Nanterre on October 24, 2024, the Company’s Board of Directors decided on November 6, 2024 to reduce the Company’s share capital due to losses, by reducing the par value of the Company’s shares from EUR €1.00 to EUR €0.0001 per share, subject to the condition precedent of the decision by the Board of Directors (or by the Chief Executive Officer, acting on delegation of the Board of Directors), to issue the new shares in connection with the Rights Issue, which took place on 2 December 2024 (the “**Share Capital Reduction**”). As a result, the Share Capital Reduction, became effective on that date, and the Company’s share capital amounts, on that date, to EUR €11,213.6778, divided into 112,136,778 shares with a par value of EUR €0.0001 each. It is reminded that the amount of the Share Capital Reduction, *i.e.* EUR €112,125,564.3222, was allocated to a special reserve account not available for distribution.

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Guarantee of the Rights Issue, corresponding to a subscription amount (including issue premium) of EUR 89,968,488.864, by equitization up to the amount of a portion of the unsecured debt they held in proportion of their definitive participation in the new secured financings and the First-Rank Subscription Guarantee.

The total number of New Shares issued in the context of the Rights Issue has been slightly adjusted from the total number of New Shares indicated in the Company’s press release of 2 December 2024, in order to take into account the existence of fractional shares in the allocation of the New Shares among the participating creditors pursuant to the implementation of the First-Rank Subscription Guarantee and the Second-Rank Subscription Guarantee in accordance with Atos’ accelerated safeguard plan which was approved by the Nanterre Specialized Commercial Court on October 24, 2024. 63,062,910,207 New Shares were issued (i.e. a 198-shares reduction from the total number of 63,062,910,405 New Shares indicated in 2 December 2024 press release). Consequently, the final total amount (including issue premium) of the Rights Issue is EUR 233,332,767.7659 (i.e. a reduction of EUR 0.7326 from the total amount of EUR 233,332,768.4985 indicated in the 2 December 2024 press release).

Settlement and Delivery of the New Shares

Settlement and delivery of the Rights Issue and admission of the New Shares for trading on the regulated market of Euronext Paris (“**Euronext Paris**”) took place on 10 December 2024.

The New Shares are of the same class as the Company’s existing ordinary shares and are subject to all the provisions of the Company’s bylaws. They carry all rights attached and will be entitled, as from their issue date to all distributions decided by the Company as from that date.

They are immediately assimilated with existing shares of the Company already traded on the regulated market of Euronext Paris and are tradable, as from 10 December 2024, on the same trading line under the same ISIN code FR0000051732.

Impact of the Rights Issue on the Atos’s Shareholding structure

After completion of the Rights Issue, the Company’s share capital amounts to EUR 6,317,504.70 and is comprised of 63,175,046,985 shares with a par value of €0.0001 each.

Based on public information available to date, the allocation of the share capital of the Company following the Rights Issue is set out as below:

Shareholders	Number of ordinary shares	% of share capital	Number of exercisable voting rights	% of exercisable voting rights (1)
Participating Creditors (2)	44,586,077,978	70.58%	44,586,077,978	70.58%
Employees (3)	2,915,492	0.00%	2,915,492	0.00%
Board of Directors (4)	2,432,876,880	3.85%	2,432,876,880	3.85%
Treasury Shares (5)	77,312	0.00%	0.00%	0.00%
Others (6)	16,153,099,323	25.57%	16,153,099,323	25.57%
TOTAL	63,175,046,985	100.00%	63,174,969,673	100.00%

(1) Voting rights percentages are calculated in relation to the number of voting rights exercisable at the Annual General Meeting, i.e. the number of theoretical voting rights less shares stripped of voting rights, such as treasury shares.

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- (2) *For indicative purposes and while awaiting for publication of the declarations of the crossing of legal thresholds, it is anticipated that on the settlement-delivery date of the Rights Issue, (i) the funds managed by D.E. Shaw will hold 9.95% of the Company's share capital and voting rights (it being specified that, in addition, under the mechanism provided for in the Accelerated Safeguard Plan and described in the amendment to the 2023 universal registration document filed with the AMF on November 7, 2024 under number D.24-0429-A01, the plan supervisor (commissaire à l'exécution du plan) will hold 1.26% of the Company's share capital and voting rights until such time as the percentage held by the funds managed by D.E. Shaw no longer requires regulatory approval or they obtain the regulatory approvals necessary to cross the 10% threshold, as the case may be), (ii) the funds managed by Bousard & Gavaudan hold 5.74% of the Company's share capital and voting rights and (iii) the funds managed by Tresidor hold 5.02% of the Company's share capital and voting rights.*
- (3) *Information concerning employee share ownership is given as of 30 November 2024.*
- (4) *Information concerning the shareholdings of members of the Board of Directors is given on the basis of information made available to the Company as of 10 December 2024. As a reminder, Mr Philippe Salle, Chairman of the Board of Directors, participated in Atos SE's Rights Issue by subscribing to 2,432,432,432 new shares for a total amount of 9 million euros, in accordance with his subscription commitment.*
- (5) *Information concerning treasury shares is given as of 30 November 2024.*
- (6) *The "Others" category includes all shareholders holding less than 5% of the share capital and voting rights and not included in the "Participating Creditors", "Employees", "Board of Directors" and "Treasury Shares" categories.*

Implementation of the financial restructuring plan will result in a massive issue of new shares and a substantial dilution of Atos existing shareholders that could have a very unfavorable impact on the market price of the share

As indicated in the Company's press release of 2 December, following the completion of the Rights Issue, the new shares subscribed by the creditors, as a consequence of the exercise of the backstop, represent c. 70.6% of total shares, corresponding to a substantial dilution of the existing shareholders.

Given the recent volatility on the Atos stock, it is reminded that a massive number of new shares should still be issued and the existing shareholders will suffer from a substantial dilution of their stake in the Company's share capital as a result of the future reserved capital increases corresponding to the equitization of c. EUR 3 billion of old debt and the exercise of the warrants, resulting in a c. 90.8% ownership by creditors.

As some creditors of the Company, who have not supported or voted in favor of the Safeguard Plan, will become holders of new shares, a significant number of shares could be exchanged rapidly at the time of completion of the financial restructuring capital increases, or such exchanges could be anticipated by the market, which could have an unfavorable impact on the market price of the share.

1.4 Annual General Meeting to approve the 2023 financial statements to be held on January 31, 2025 at 10:00am CET at the Company's headquarters and changes in governance

On 2 December 2024, Following the receipt from the President of the commercial Court of Pontoise of an extension until 31 March 2025 of the deadline for the Annual General Meeting of its shareholders convened to approve the statutory and consolidated financial statements for the year ending 31 December 2023, Atos informed its shareholders that this Annual General Meeting will be held on 31 January 2025, at 10:00am CET at the headquarters of the Company.

As a reminder, the statutory and consolidated financial statements for the year ending 31 December 2023 have previously been approved by the Company's Board of Directors and certified without any reserve by the Company's statutory auditors.

In addition to the approval of the 2023 financial statements, it is envisaged that the agenda for this General Meeting will be drawn up by the Board of Directors, taking into account certain changes within the Board.

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As previously announced by the Company, following the completion of the operations provided for in the Accelerated Safeguard Plan, the Board of Directors is expected to comprise eight members, in addition to the employee representative appointed in accordance with legal provisions. The majority of Board members (at least five) will be independent directors. Creditors will not be represented on the Board of Directors.

Following the completion of the operations provided for in the Accelerated Safeguard Plan, it is planned that Mr. Jean-Pierre Mustier will step down from his position as Chief Executive Officer of the Company and his mandate as member of the Board on 31 January 2025, at the close of the Annual General Meeting, thus ensuring an orderly, constructive and efficient transition, as announced in the Company's press release of 15 October 2024. The Company has also been informed of Astrid Stange's wish not to seek renewal of her mandate as member of the board, which will expire at the close of the Annual General Meeting to be held on 31 January 2025 to approve the 2023 financial statements.

As the Board of Directors is to be reduced to eight members (in addition to the employee representative appointed in accordance with legal provisions), and in accordance with Article 16.1 of the Company's Articles of Association, the number of directors representing employees will be reduced to one, and Ms. Mandy Metten's term of office will consequently expire at the end of the Board meeting at which it is acknowledged that the number of directors has been reduced to eight.

Furthermore, noting that the threshold of 3% of the Company's share capital held by employees of the Company and its affiliates within the meaning of Article L. 225-180 of the French Commercial Code has been crossed downwards, and consequently that the appointment of a director representing employee shareholders is no longer subject to the provisions of Article L. 225-23 of the French Commercial Code, Ms. Kat Hopkins' term of office will expire at the end of the Annual General Meeting to be held on 31 January 2025, subject to approval by the said Meeting of amendments to the Articles of Association to this effect. It is indeed planned that the said General Meeting will vote on an amendment to article 16.2 of the Company's Articles of Association, in order to provide, within a final paragraph, for the consequences of a downward crossing of the threshold making the appointment of a director representing employee shareholders compulsory.

Other future changes in the composition of the Board of Directors are possible and are being studied by the Board. Atos will inform the market in due course of any changes in its corporate governance.

It is also envisaged that the Board of Directors, which will meet on December 18 to convene the Company's Annual General Meeting of Shareholders on 31 January 2025, will submit for the approval of this General Meeting of Shareholders a consolidation of the shares making up the Company's share capital, given the low par value of the shares resulting from the financial restructuring operations, on the basis of a ratio that the Board of Directors will submit to the General Meeting of Shareholders for approval. The consolidation of shares is a purely technical exchange transaction with no direct impact on the total value of the Company's shares held in the portfolio by each shareholder.

It is also planned to propose that the Board of Directors, which will be required to determine the resolutions to be submitted to the Annual General Meeting of Shareholders on 31 January 2025, to put to vote at this meeting:

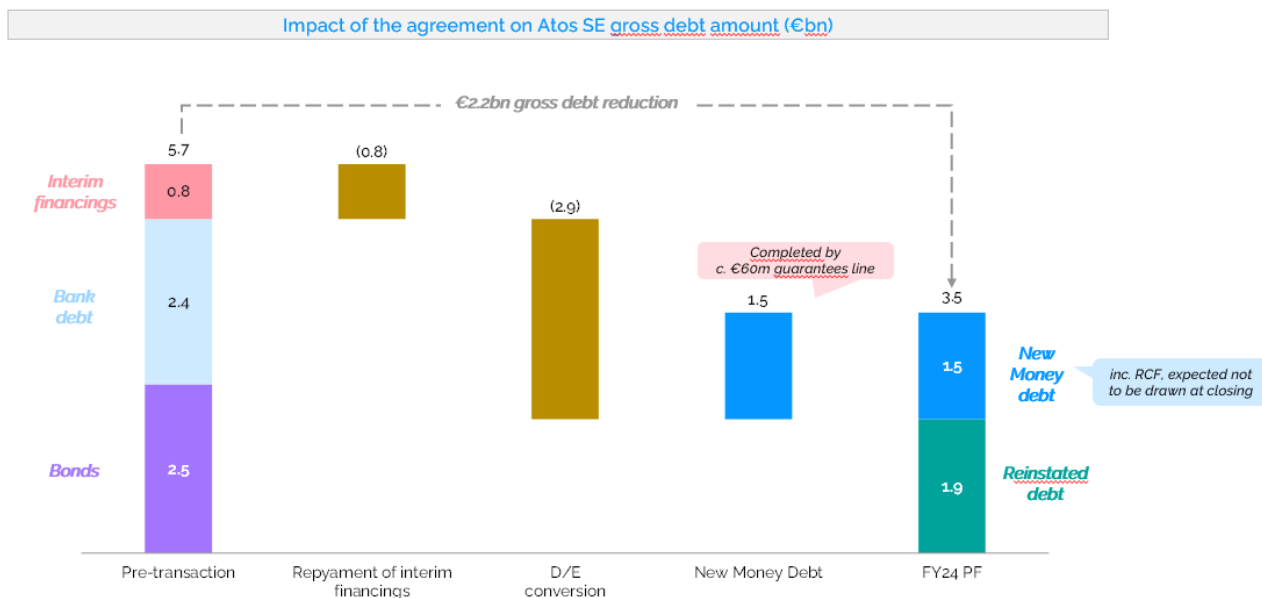
- resolutions on the approval of the remuneration elements paid or allocated during the 2023 financial year (*ex-post* vote) and the remuneration policies applicable to the Chairman of the Board of Directors, the Chief Executive Officer and the Directors for 2024 (*ex-ante* vote), as presented in the 2023 Universal Registration Document and its first amendment;
- standard financial delegations, the details of which are to be determined by the Board of Directors on 18 December and will be set out in the notice of the Annual General Meeting (in particular, authorization to buy back shares, capital increases with preferential subscription rights, capital increases without preferential subscription rights, share capital increase by capitalization of premiums, reserves or profits, share capital increase for the benefit of members of a company savings plan, issue of shares reserved for the implementation of employee shareholding plans, issue and allocation of bonus shares to employees and corporate officers).

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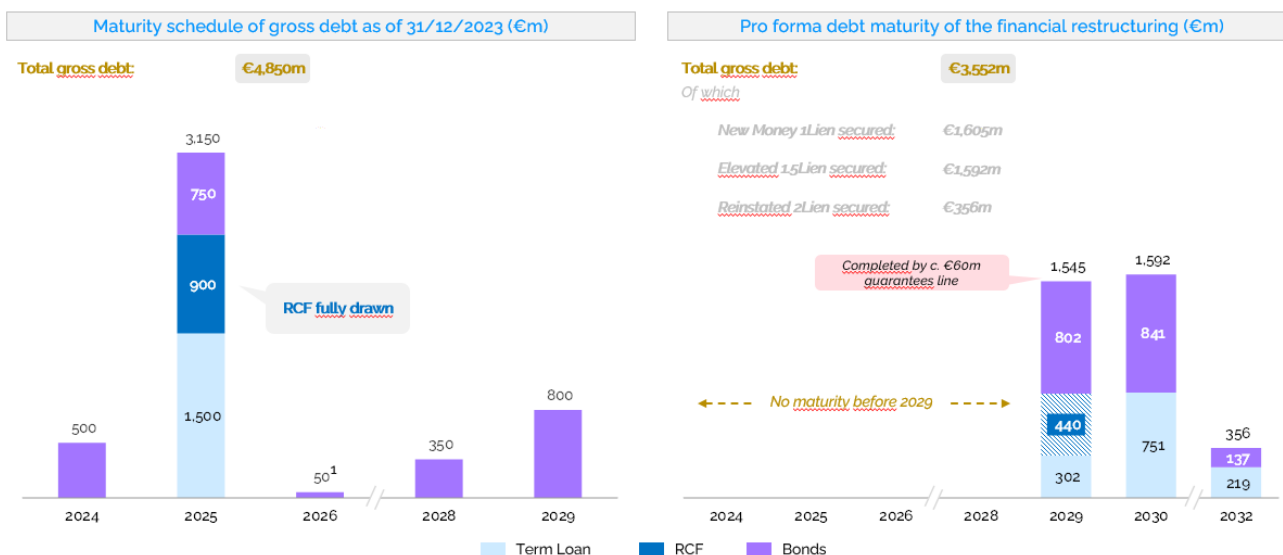
1.5 Impact of the financial restructuring on balance sheet structure

The last two sub-sections entitled (i) “Impact of the financial restructuring on balance sheet structure” and (ii) “Pre-and post-restructuring debt repayment schedule” of section 1.1.2 “Description of the Accelerated Safeguard Plan” of the First Amendment are amended and replaced by the following:

“Impact of the financial restructuring on balance sheet structure



Pre-and post-restructuring debt repayment schedule



Note:
1. Negotiable European Medium-Term Notes

”

1.6 Implementation of the accelerated Safeguard Plan

A new paragraph is added at the end of section 1.1.2 “Description of the Accelerated Safeguard Plan” of the

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First amendment:

“Potential default by Participating Creditors

In connection with the implementation of the New Preferred Financings, the Company may be exposed to the risk of default by one or more Participating Creditors (banks or bondholders). This risk is partly covered by the commitments made by certain Participating Bondholders to guarantee the participation of the other Participating Bondholders. Under the terms of the accelerated safeguard plan, the Company and the plan supervisor are also planning to put in force additional mechanisms to prevent the risk of default by the Participating Creditors (banks and bondholders), in respect of both their financing commitments and, where applicable, their backstop commitments. However, there is no certainty that the Company will be able to raise all of the New Preferred Financing in the event of default by one or more Participating Creditors (banks of bondholders)”.

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2. RISK FACTORS

Investors are invited to consider all the information contained in this Amendment, including the risk factors described below as well as in paragraph 7.2 “*Risk Factors*” of the 2023 Universal Registration Document, as updated by paragraph 2.4 “*Risk Factors*” of the Half-Year Financial Report as of 30 June 2024 and paragraph 2 “*Risk Factors*” of the First Amendment, before deciding to subscribe to or acquire shares of the Company.

The Company has reviewed the risk factors presented in the 2023 Universal Registration Document and in the Half-Year Financial Report as of 30 June 2024 and the First Amendment in the context of current execution of the financial restructuring operations contemplated by the Accelerated Safeguard Plan.

The Group considers that, subject to the modifications and additions indicated below, the risk factors presented in the 2023 Universal Registration Document, as updated by paragraph 2.4 “*Risk Factors*” of the Half-Year Financial Report as of 30 June 2024 and paragraph 2 “*Risk Factors*” of the First Amendment, remain up to date it being precised that the following risks are updated as follows.

2.1 Liquidity and Going Concern

Paragraph 7.2.1.3 “*Liquidity and Going Concern*” presented in chapter 7.2 of the 2023 Universal Registration Document is amended and replaced as follows:

“The Company does not have, as of the date of this Second Amendment and before the implementation of the operations contemplated by the Accelerated Safeguard Plan, sufficient consolidated net working capital to meet its upcoming obligations over the next twelve months.

In the event of non-completion of the financial restructuring, the Company estimates that *c.* EUR 6.65 billion will be needed to cover its liquidity needs from 1st October 2024, and over the next twelve months (*i.e.*, until December 2025 inclusive), mainly comprising:

- Non-current items amounting to *c.* EUR 0.8 billion (including restructuring costs),
- Financial interests amounting to *c.* EUR 0.3 billion (including all accrued and unpaid interests as of 30 September 2024, whose payment has been suspended under the Accelerated Safeguard Plan),
- Principal debt amount (excluding IFRS 16 debt) to be repaid of *c.* EUR 5.55 billion (taking into account debts classified as current liabilities as of 30 September 2024, due to their contractual maturity or because they would be in default and/or cross-default as a result of the non-completion of the financial restructuring and would thus become immediately due), and the EUR 90 million of debt converted into capital under the Rights Issue).

On 30 September 2024, the Group’s liquid assets (including cash, cash equivalents and current financial assets) amounted to EUR 1.2 billion. The Company also estimates that its operating cash flow after taxes generated from the 1st of October 2024, and over the next twelve months (*i.e.*, until December 2025 inclusive), taking into account the sale of the Worldgrid business (effective from 2 December 2025) should amount to *c.* EUR 0.2 billion (considering industrial investments of *c.* EUR 0.35 billion and a lease charge of *c.* EUR 0.4 billion over the period). Taking into account in addition (i) the cash proceeds of the Rights Issue (approximately 0.15 billion euros) and (ii) the net proceeds from the sale of the Worldgrid activities (approximately 0.2 billion euros), total resources over the period would amount to approximately 1.75 billion euros (it being understood that these resources do not take into account the impact of the asset sale currently under discussion with the French State, as announced in the press release of 25 November 2024).

On this basis, and considering the liquidity needs identified above, the amount of the Group’s consolidated net working capital shortfall over twelve months could reach *c.* EUR 4.9 billion in the event of non-completion of the financial restructuring.

After several intermediate steps, the Company announced on 24 July 2024, the opening of an Accelerated Safeguard Proceedings by the specialized commercial Court of Nanterre (*Tribunal de Commerce spécialisé de*

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Nanterre), for an initial duration of two months, which was renewed for an additional two months by a judgment dated 17 September 2024; this proceedings aims to allow the Company to implement its financial restructuring plan in accordance with the Lock-Up Agreement entered between the Company, a group of banks, and a group of bondholders. Following the favorable vote of all classes of affected parties on the Draft Accelerated Safeguard Plan as announced on 27 September 2024, the specialized commercial Court of Nanterre (*Tribunal de Commerce spécialisé de Nanterre*), in application of the provisions of Article L.626-31 of the French *Code de commerce*, approved the Draft Accelerated Safeguard Plan on 24 October 2024, thus allowing Atos to implement its financial restructuring.

The operations contemplated by the Accelerated Safeguard Plan, which are currently in progress, include (i) the conversion into equity of EUR 2.9 billion (principal amount) of existing financial debts, (ii) the reinstallation in the form of new debts maturing in 6 years of EUR 1.95 billion of existing financial debts, (iii) excluding instruments put in place to meet the needs for issuing bank guarantees, the receipt of EUR 1.5 billion of new preferred financings (new money debt) and new equity (new money equity) resulting from the Rights Issue (which resulted in a cash contribution of EUR 143 million and the conversion of EUR 90 million in receivables), (iv) an amount of EUR 0.25 billion of new preferred financings (new money debt in the form of RCF and guarantee line) dedicated to meeting the needs for bank guarantees, and, (v) an additional voluntary cash subscription by the Participating Creditors for an amount of EUR 2 million and an additional conversion into equity of existing receivables by the Participating Creditors for an amount of EUR 12 million within the framework of the Additional Reserved Capital Increase for Participating Creditors as provided for in the Accelerated Safeguard Plan.

Following the Reserved Capital Increases:

- The Equitization Capital Increase Reserved for Non-participating Creditors, the Equitization Capital Increase Reserved for Participating Creditors, and the Additional Reserved Capital Increase for Participating Creditors will reduce the liquidity needs over the next twelve months by *c.* EUR 2.8 billion;
- The reinstallation of other residual current debts after the completion of the Reserved Equitization Capital Increases will further reduce the liquidity needs over the next twelve months by EUR 1.95 billion;
- On this basis, and taking into account interest expenses remaining unchanged at EUR 0.3 billion (interest on existing capitalised debt being replaced by interest on new debt), and residual costs and miscellaneous expenses relating to the financial restructuring of *c.* EUR 0.15 billion, liquidity requirements over the next twelve months will be reduced to a total of EUR 2.05 billion (including EUR 0.8 billion as part of Interim Financings);
- Excluding instruments put in place to meet the needs for issuing bank guarantees, the new preferred financings coupled with the cash proceeds from the Additional Reserved Capital Increase for Participating Creditors will increase the Group's resources over the next twelve months by EUR 1,35 billion, bringing the total of these resources to EUR 3.1 billion, which is higher than the EUR 2,05 billion of liquidity needs over the period.

Under these conditions, the consolidated net working capital would then be sufficient to meet the Company's obligations over the next twelve months from this Second Amendment.

It should be remembered that the Accelerated Safeguard Proceedings has suspended the payment of the Company's financial receivables affected prior to the opening of said proceedings. This suspension, as well as the drawdowns made in July and August 2024, amounting to a total of EUR 575 million, under the Interim Financing provided by the Group's main Participating Creditors, allow the Company to have sufficient cash to finance its activities until the date of completion of the last Financial Restructuring Capital Increase contemplated under the Accelerated Safeguard Plan, *i.e.*, at the latest, according to the indicative schedule, on 18 December 2024.

However, in the event that any of the commitments provided for in the Accelerated Safeguard Plan are not fulfilled

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and/or in the event that the Accelerated Safeguard Plan is resolved for any reason, and one or more capital increase(s) provided for in the Accelerated Safeguard Plan cannot be implemented, the Company would not have the necessary consolidated net working capital to cover the needs described above until 31 December 2025. The Company would then face a consolidated net working capital shortfall to meet its upcoming obligations over the next twelve months for an amount that could reach EUR 4.9 billion, compromising the going concern.

Such a resolution could lead to the opening of judicial reorganization or liquidation proceedings. The opening of judicial reorganization proceedings and, *a fortiori*, liquidation proceedings could itself lead to the sale of all or part of the Company's assets and could place (i) shareholders in a situation of losing their entire investment in the Company, and (ii) creditors in a situation of lower prospects of recovering their claims."

2.2 Implementation of the assets disposal program

Paragraph 7.2.1.1 "*Implementation of the asset disposal program*" presented in chapter 7.2 of the 2023 Universal Registration Document is updated and replaced as follows:

"As part of the rationalization of its portfolio and to finance its transformation, the Group announced during the Capital Market Day on 14 June 2022, a program to divest non-strategic activities amounting to more than EUR 700 million. As part of this program, the Group has made several divestments, including the sale of its activities in Italy to Lutech (controlled by Apax Partners) and the sale of EcoAct to Schneider Electric, allowing the Group to secure and quickly execute this EUR 700 million divestment program.

As the precise scope of its two future entities is refined, Eviden and Tech Foundations, and considering additional cash needs, the Group decided to extend its initial asset divestment program by an additional EUR 400 million, as announced on 28 July 2023.

Furthermore, on the 1st of August 2023, as part of an evolution of its plan to separate the Eviden and Tech Foundations activities, and to structure the latter, the Group announced that it had entered into exclusive negotiations with EP Equity Investment "EPEI" for the sale of its Tech Foundations activity. On 28 February 2024, the Company announced the end of exclusive negotiations with EPEI for the sale of Tech Foundations, as the parties had not reached a mutually satisfactory agreement.

Moreover, on 3 January 2024, the Group announced the need to adapt its strategy considering financial constraints to ensure the repayment and refinancing of its financial debts while maintaining an attractive mix of activities. In this context, and considering the risks related to the finalization of the transaction with EPEI then anticipated, Atos announced considering the divestment of BDS (Big Data & Security) activities, having received two letters indicating non-binding expressions of interest in its BDS activity (one concerning only part of its scope). The exploration of this new alternative mainly aims to address the Group's cash flow issues and protect the sovereignty of its assets.

In this regard, the Company opened a due diligence phase with Airbus, whose indicative offer of an enterprise value of EUR 1.5 to EUR 1.8 billion covered the entire BDS scope. The Company also indicated that it did not exclude additional asset divestments, particularly if the transaction with EPEI did not materialize. On 19 March 2024, Atos S.E. announced that it had been informed by Airbus that discussions regarding the sale of its BDS (Big Data & Security) activity would not continue.

On 9 April 2024, Atos S.E. announced, in exchange for interim financing from the French State, its commitment to issue a preferred share in favor of the State at the level of Bull SAS, which controls sensitive sovereign activities.

On 29 April 2024, Atos S.E. announced that it had received on 27 April 2024, a non-binding letter of intent from the French State regarding the potential acquisition of 100% of its Advanced Computing, Mission Critical Systems, and Cybersecurity Products activities for an indicative enterprise value between EUR 700 million and EUR 1 billion. The Group welcomed this letter of intent, which would protect the strategic sovereignty imperatives of the French State which were compatible with the financial restructuring proposals received on 3 May. The due diligence phase with the French State has begun, with a view to issuing a confirmatory non-binding offer which should have occurred by June 2024.

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On 6 May 2024, as part of the ongoing discussions on the sale of BDS activities, Atos S.E. announced that it had entered into discussions with the French State's Agency for State Holdings (APE) regarding its intention to acquire a scope including the Advanced Computing, Mission Critical Systems, and Cybersecurity Products (excluding cyber-services) activities of the Group's BDS division.

On 11 June 2024, the Group announced the signing of a binding offer between Alten and Atos S.E. on the scope of Worldgrid activities. On 5 November 2024, the Company announced that it had signed a sale agreement with Alten for the sale of its Worldgrid business. The approvals of the main employee representative bodies and the regulators have been received and the transaction is expected to close before the end of the year/beginning of 2025, corresponding to 2024, for estimated net proceeds of *c.* EUR 0.2 billion.

On 14 June 2024, the Group announced that it had received a non-binding offer from the French State (*via* the APE) for an enterprise value of EUR 700 million on part of BDS scope. On 7 October 2024, Atos announced the expiration of the non-binding offer from the French government received on 14 June and revised on 30 September on the considered BDS scope. Following this press release, discussions concerning the potential acquisition by the French State of the Advanced Computing, Mission-Critical Systems and Cybersecurity Products businesses of BDS are continuing on the basis of a new proposal compatible with the Company's financial restructuring plan.

On 25 November 2024, the Company announced it has received a non-binding offer from the French State for the potential acquisition of 100% of the Advanced Computing activities of its BDS division, based on an enterprise value of EUR 500 million, to be potentially increased to EUR 625 million including earn-outs⁴. Atos' Advanced Computing business regroups the High-Performance Computing (HPC) & Quantum as well as the Business Computing & Artificial intelligence divisions. The business currently employs approximately 2,500 employees and generated revenue of *c.* EUR 570 million in 2023.

The offer received from the French State provides for an exclusivity period until 31 May 2025. If the exclusive negotiations lead to an agreement and subject to obtaining the customary commercial, employee and administrative authorizations, a Share Purchase Agreement may be signed by that date. An initial payment of EUR 150 million is expected to be made available to Atos upon signing of this binding Share Purchase Agreement.

As agreed upon with financial creditors, a valuation of the disposed perimeter will be carried out by an independent expert appointed by the Company to assess notably that the terms of the transaction reflects a fair market value. In addition, in accordance with the judgement approving the Company's accelerated safeguard plan and in the absence of a substantial change in the objectives and resources of the plan, the transaction is subject to the information of the specialized commercial court of Nanterre via the SELARL AJRS, represented by Mr Thibaut Martinat, acting as plan supervisor (*commissaire à l'exécution du plan*).

In addition, Atos would commit to launch a formal sale process for its Cybersecurity products and Mission Critical Systems, which generated revenue of *c.* EUR 340 million in 2023.

As discussions are still ongoing, there is no guarantee that this transaction will be finalized. In addition, in the event of difficulties or failure in the current negotiations with the French State, we cannot rule out a potential change in the behavior of the French State, either with regard to the perimeter that would remain within the Group after the transaction, or with regard to the Group as a whole if the transaction were not to be carried out, which could have a significant negative impact on the Group's activities, situation and financial results.

As a result, it cannot be excluded that the Company will not succeed in securing and finalising its asset disposal program. In addition, the profitability of these transactions depends on market conditions (including available financing and investor interest), taxation, the quality and attractiveness of the assets and legal and regulatory considerations. The Group may face a risk of market illiquidity, which could result in an inability to meet the sale

⁴ It is specified with regard to the sale price that the enterprise value would be adjusted in particular for debt, provisions, separation costs and normalization of the working capital requirements of the businesses concerned.

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schedule and/or obtain satisfactory pricing terms and/or not to complete its disposal program in full. The execution of the disposal program may be subject to the approval or disapproval of the Company's employee representative bodies or governance bodies. There can be no assurance that these conditions will be satisfied in a timely manner, and disposals may be delayed or incomplete. In addition, a continued slowdown in the investment market or worsening market conditions (increased financing costs, central bank intervention, *etc.*), as well as the possibility of a prolonged global recession and the general uncertainty about economic could have a negative impact on the availability of capital and could further call into question Atos' ability to implement its asset disposal program. The non-completion or delay of this strategy could have an impact on deleveraging targets and the Group's credit rating. The failure of the asset disposal program could also have a negative impact on the Group's reputation and/or share price of the Company.

Mitigation Measures

As indicated in § 1.2 "The updated business plan is established on the basis of the current scope of the Group, which includes the Eviden and Tech Foundations assets, and thus does not take into account the impact of any potential asset disposals (for further details, see note 1 "*Changes in the scope of consolidation*" in the Half-Year Financial Report). Note that the Company has announced on 2 December 2024, that it has finalized the sale of its Worldgrid business to Alten SA for an enterprise value of EUR 270 million.

2.3 Customer Relationship and Delivery Quality

Paragraph 7.2.1.4 "*Customer Relationship and Delivery Quality*" presented in chapter 7.2 of the 2023 Universal Registration Document is updated and replaced as follows:

"Risk:

The quality of the services and products delivered by the Group may not be at the expected level: either due to dependence on third-party products and/or the customization of products that Atos cannot fully control, or because the Group encounters significant delays or difficulties in providing the services or products.

It may also be that for certain ongoing contracts, the agreed commercial terms do not cover the costs to be incurred, leading the Group to bear financial losses. Anticipated losses on these existing contracts are generally provisioned in the accounts, with the unwinding of these provisions taken into account in cash flow projections. In this case, these provisions could prove insufficient compared to the final termination losses to be borne, which could lead to more degraded financial performance of the group (net income generation, cash flow) than currently anticipated in the Group's Business Plan.

Furthermore, if Atos is unable to meet contractual requirements or customer expectations, particularly due to inadequate assessment of the services contracted with customers, or due to its financial situation or rating, customer relations could generally be compromised. For example, the Company is currently facing difficulties in implementing the contract signed in 2019 with a consortium formed by IBM (lead) and Leonardo, with EU LISA, (an agency of the European Union (Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (LISA)) to design, develop, deploy, maintain, and support a new border control system ("*Entry Exit System*" – EES) for the Schengen area, the potential consequences of which cannot be assessed at this stage.

Additionally, the difficult financial situation of the Group could also lead to a loss of customer confidence in the Group's ability to meet its contractual commitments. Some customers may also have set debt and liquidity thresholds or minimum rating thresholds that their suppliers must meet in order to be invited to take part in call for tenders, which would lead them not to renew their contracts with the Group, or even to terminate their commercial relations. For all these reasons, the Group could be subject to claims or penalties under ongoing contracts, or even requests for early termination, which could result in additional costs, budget overruns, and termination losses, leading to more degraded financial performance of the group (net income generation, cash flow) than currently anticipated in the Group's Business Plan.

The loss of significant customers, whether motivated by above reasons or not, could finally tarnish the Group's reputation, or even lead to the loss of other customers, with the possible consequence of more degraded financial

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performance of the Group (net income generation, cash flow) than currently anticipated in the Group's Business Plan.

Mitigation Measures:

To minimize the occurrence of these risks, the Group seeks to limit risks related to the quality of services rendered and products delivered through rigorous review processes of contractual execution conditions (including a technical assessment and a solution delivery assessment) from the offer stage. A dedicated process is in place, called Atos Rainbow, in which offers are reviewed, and a risk inventory is maintained for monitoring purposes. This process also covers the contract execution phase, including risk register updates and aims to enable adequate risk management. Regular monitoring of at-risk contracts is ensured.

Since 2018, the Group Quality service conducts a diagnosis in case of a drop in the Net Promoter Score (NPS) to understand the root causes and address them specifically if necessary. As part of the Quality and Customer Satisfaction Improvement Program (QCSIP), Atos analyses root causes and develops improvement plans for customers whose scores are significantly lower than the last survey, or for whom Service Level Agreements (SLA) have been breached, or for whom a Major Incident (MI) has occurred.

To further strengthen Atos' operational excellence, a Contract Management program is deployed on the Group's major accounts to globalize and standardize contract management activities, combining legal risk assessment, contractual obligations, and performance management. Working groups are also set up in case of delivery issues to respond quickly and adequately to these challenges.

Finally, for ongoing contracts with significant termination losses and/or exposed to likely commercial disruption risks (such as early termination requests, suspicion of non-renewal), an *ad hoc* monitoring system has been put in place in the form of project management by an external consultant (the CTO office) to identify short-term remediation and mitigation actions."

3. CLAIMS AND LITIGATION

3.1 Trizetto

Section 7.3 “*Claims and litigation*” of the 2023 Universal Registration Document as updated by Section 3.1.1 “Trizetto” of the First Amendment, is amended and fully replaced as follows:

“In October 2020, a jury found Syntel (member of the Atos group since 2018) liable for trade secret misappropriation and copyright infringement and awarded Cognizant and TriZetto approximately \$855 million in damages. Throughout the trial and in its post-trial motion, Syntel maintained that Cognizant and TriZetto had failed to meet their burden to show trade secret misappropriation and that their damages theories were improper as a matter of law. In its decision, the District Court held that sufficient evidence existed to support the jury’s verdict of trade secret misappropriation and that the jury’s award of \$285 million in compensatory damages was not contrary to law. However, the District Court found that the jury’s \$570 million punitive damages award was excessive and should be reduced to \$285 million. TriZetto agreed to this reduction. The District Court issued an injunction prohibiting future use by Syntel of the specific trade secrets at issue in the trial. On 25 May 2023, the United States Second Circuit Court vacated a decision issued by the United States District Court for the Southern District of New York, as part of Syntel’s ongoing litigation with Cognizant and its subsidiary TriZetto, which was finding Syntel, liable for damages due to Syntel’s alleged trade secret misappropriation and copyright infringement. The Second Circuit Court remanded the case to the District Court for further consideration if any amount of damages are still appropriate. On 13 March 2024, the District Court issued the decision on the remand briefing and vacated the entire compensatory damages award (\$285 million). The decision also granted TriZetto’s motion for attorney’s fees (\$14,548,992.98). On 23 October 2024, the U.S. District Court for the Southern District of New York (USA) ordered a new trial on the compensatory damages allegedly owed by Syntel for alleged trade secret misappropriation and copyright infringement. On 25 November 2024, Syntel filed before the Second Circuit a petition for permission to appeal the District Court’s order for a new trial.”

3.2 Agreement reached between Atos and Unisys regarding the lawsuit filed by Unisys against Atos and two Atos employees

Section 7.3 “*Claims and litigation*” of the 2023 Universal Registration Document, as updated by section 3.1.2 “*Trade Secrets case in the US*” of the First Amendment, is completed with the following facts:

On 3 December 2024, Atos announced that it has signed with Unisys an agreement to resolve the lawsuit filed by Unisys against Atos and two Atos employees in the U.S. District Court for the Eastern District of Pennsylvania.

The terms of the settlement are confidential. The settlement will have only a limited impact on Atos’ net debt and leverage with respect to its projections for the fourth quarter of 2024 and for the year 2025.

As a reminder, Atos hired two former employees of Unisys Inc. and this latter filed its first complaint and a Temporary Restraining Order (TRO) against them alleging they misappropriated confidential Unisys documents. In a later stage Unisys enlarged the dispute to two additional employees. On 12 April 2023, the TRO was just granted in respect to the disclosure of Unisys confidential, proprietary or secret information and to the solicitation of other employees to leave their employment at Unisys.

3.3 Other disputes

Section 7.3.5 “*Other disputes*” of the 2023 Universal Registration Document, as updated by section 3.5 “*Other disputes*” of the First Amendment, is updated and replaced in its second paragraph as follows:

“On 17 November 2023, Alix AM, a company incorporated under the laws of Singapore, brought a summary proceeding against Atos before the President of the Commercial Court of Pontoise requesting an expert appraisal of the contemplated sale of TFCO to EPEI and the announcement that exclusive negotiations had been entered into on 1st August 2023. Atos requested the rejection of Alix AM’s claims. Alix AM’s claims weres rejected by the President of the Commercial Court of Pontoise by decisions dated 8 February 2024 and Alix AM was ordered to pay EUR 2,500 to Atos in legal costs. Alix AM appealed against this order on 13 March 2024 to the Versailles

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Court of Appeal. On 14 November 2024, the Versailles Court of Appeal confirmed the order made by the Pontoise Commercial Court and ordered Alix to pay Atos EUR 20,000 in legal costs. This decision is not final.”

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4. INFORMATION ON THE COMPANY, THE SHARE CAPITAL AND THE STOCK OWNERSHIP

4.1 Share capital

As of 30 November 2024, the Company's share capital amounted to EUR 112,136,778, divided into 112,136,778 fully subscribed and paid-up ordinary shares with a par value of EUR 1.

On 6 November 2024, in accordance with the terms of the Accelerated Safeguard Plan approved by the specialized commercial Court of Nanterre on 24 October 2024, the Company's Board of Directors decided to reduce the Company's share capital due to losses, by reducing the par value of the Company's shares from EUR 1.00 to EUR 0.0001 per share, subject to the condition precedent of the decision by the Board of Directors (or by the Chief Executive Officer, acting on delegation of the Board of Directors), to issue the new shares in connection with the Rights Issue, which took place on 2 December 2024 (the "**Share Capital Reduction**"). As a result, the Share Capital Reduction, became effective on that date, and the Company's share capital amounted to EUR 11,213.6778, divided into 112,136,778 shares with a par value of EUR 0.0001 each. It is reminded that the amount of the Share Capital Reduction, i.e. EUR 112,125,564.3222, was allocated to a special reserve account not available for distribution.

In addition, the settlement-delivery of the Rights Issue took place on December 10, 2024 (cf. section 1.3 of this second amendment for more details). Since that date, the Company's share capital amounts to EUR 6,317,504.70 and is comprised of 63,175,046,985 shares with a par value of EUR 0.0001 each.

4.2 Shareholding

As of November 30, 2024, based on information brought to the Company's attention, the ownership of share capital and voting rights was as follows:

	30/11/2024		31/10/2024		31/12/2023	
	Shares	%	Shares	%	Shares	%
Onepoint	1		1		12,414,101 ²	11.14 %
Bank of America	3		3		5,904,331 ⁴	5.30 %
Employees	2,915,492	2.60 %	2,929,500	2.61 %	3,246,526	2.91 %
Board of Directors	12,544	0.01 %	12,544	0.01 %	9,625	0.01 %
Treasury Shares ⁵	77,312	0.07 %	77,312	0.07 %	77,312	0.07 %
Others ⁶	109,131,430	97.3 %	109,117,422	97.31 %	89,787,412	80.57 %
Total	112,136,778	100 %	112,136,778	100 %	111,439,307	100 %

¹ In a statutory threshold crossing statement dated July 11, 2024, Onepoint declared, in accordance with legal and statutory provisions, that on July 5, 2024, it had crossed below the threshold of 2% of the Company's capital and voting rights, and held 2,158,159 shares at that date. As a result, any potential holding by Onepoint would be included in the "Other" category of the shareholding table.

² Based on Onepoint's threshold crossing statement dated December 13, 2023 (no. 223C2047).

³ In a statement dated April 25, 2024 (no. 224C0577), Bank of America declared that, on April 23, 2024, it had indirectly crossed below the thresholds of 5% of the Company's capital and voting rights through companies under its control, and held 1,106 shares. Consequently, any potential holding by Bank of America would be included in the "Other" category of the shareholding table.

⁴ Based on Bank of America's threshold crossing statement dated September 14, 2023 (no. 223C1428).

⁵ On 30 November 2024.

⁶ The "Other" category includes all shareholders holding less than 5% of the share capital and voting rights.

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Based on public information available on 10 December 2024, the allocation of the share capital of the Company following the Share Capital Reduction and the Rights Issue is set out as below:

Shareholders	Number of ordinary shares	% of share capital	Number of exercisable voting rights	% of exercisable voting rights (1)
Participating Creditors (2)	44,586,077,978	70.58%	44,586,077,978	70.58%
Employees (3)	2,915,492	0.00%	2,915,492	0.00%
Board of Directors (4)	2,432,876,880	3.85%	2,432,876,880	3.85%
Treasury Shares (5)	77,312	0.00%	0.00%	0.00%
Others (6)	16,153,099,323	25.57%	16,153,099,323	25.57%
TOTAL	63,175,046,985	100.00%	63,174,969,673	100.00%

- (1) *Voting rights percentages are calculated in relation to the number of voting rights exercisable at the Annual General Meeting, i.e. the number of theoretical voting rights less shares stripped of voting rights, such as treasury shares.*
- (2) *For indicative purposes and while awaiting for publication of the declarations of the crossing of legal thresholds, it is anticipated that on the settlement-delivery date of the Rights Issue, (i) the funds managed by D.E. Shaw will hold 9.95% of the Company's share capital and voting rights (it being specified that, in addition, under the mechanism provided for in the Accelerated Safeguard Plan and described in the amendment to the 2023 universal registration document filed with the AMF on November 7, 2024 under number D.24-0429-A01, the plan supervisor (commissaire à l'exécution du plan) will hold 1.26% of the Company's share capital and voting rights until such time as the percentage held by the funds managed by D.E. Shaw no longer requires regulatory approval or they obtain the regulatory approvals necessary to cross the 10% threshold, as the case may be), (ii) the funds managed by Boussard & Gavaudan hold 5.74% of the Company's share capital and voting rights and (iii) the funds managed by Tresidor hold 5.02% of the Company's share capital and voting rights.*
- (3) *Information concerning employee share ownership is given as at 30 November 2024.*
- (4) *Information concerning the shareholdings of members of the Board of Directors is given on the basis of information made available to the Company as of 10 December 2024. As a reminder, Mr Philippe Salle, Chairman of the Board of Directors, participated in Atos SE's Rights Issue by subscribing to 2,432,432,432 new shares for a total amount of 9 million euros, in accordance with his subscription commitment.*
- (5) *Information concerning treasury shares is given as of 30 November 2024.*
- (6) *The "Others" category includes all shareholders holding less than 5% of the share capital and voting rights and not included in the "Participating Creditors", "Employees", "Board of Directors" and "Treasury Shares" categories.*

The Company is not controlled within the meaning of Article L. 233-3 of the French Commercial Code.

To the best of the Company's knowledge, there are:

- no shareholders' agreement or pact relating to the Company's share capital; and
- no natural person or legal entity acting in concert.

4.3 Legal thresholds

Since October 31, 2024, the Group has not been informed of any legal thresholds' crossings.

4.4 Employee shareholding

The Group's shares which are owned by employees are mainly managed by Group mutual funds (FCPE), the remainder being held directly by the participating employees under the Atos Group Savings Plan. The Supervisory Boards of the Group mutual funds exercise the voting rights attached to the securities held within the funds. As per the rules of the Group mutual fund (FCPE), Atos Stock Plan, the Supervisory Board decides on the contribution of shares in case of public offer (purchase or exchange). The Supervisory Board decides on any merger, spin-off and liquidation of any compartment of the fund and approves certain modifications to the rules of the fund.

As of 30 November 2024, the shareholding of current and former Atos Group employees in Atos S.E. shares represented an overall of 2.60% of the share capital of Atos S.E.

4.5 Treasury Shares

As of 30 November 2024, the Company held 77,312 Atos S.E. shares, i.e., 0.07% of the share capital,

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representing a portfolio value of EUR 69,364.33 based on the stock market price (closing price) of Atos shares on 29 November 2024, and a book value of EUR 943,666.92 on 30 November 2024.

These shares were acquired under share buyback programs and are intended to be allocated to the beneficiaries of performance share plans, share purchase plans or other long-term incentive plans.

From 31 October 2024 until 30 November 2024, the Company has not redeemed any shares.

4.6 Potential future impact on share capital

Potential shares

On 30 November 2024, the share capital of the company, consisting of 112,136,778 shares, could be increased by a maximum of 1.35% through the creation of 1,513,535 new shares. This dilution could result from the acquisition of performance shares or free shares, as follows:

(in shares)	November 30, 2024	October 31, 2024	Variation	% dilution
Number of shares outstanding	112,136,778	112,136,778	0	0.00%
<i>From stock subscription options¹</i>	0	0	0	0.00%
<i>From performance shares/free shares</i>	1,513,535	1,521,971	-8,436	1,35 %
Potential dilution	1,513,535	1,521,971	-8,436	1,35 %
Total potential capital share	113,650,313	113,658,749		

¹ On July 25, 2022, the Board of Directors noted the cancellation of all outstanding stock options.

Evolution of stock subscription options

As of 30 November 2024 (and since 26 July 2022), there are no outstanding stock subscription options.

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5. PERSON RESPONSIBLE

5.1 Responsible for the Second Amendment to the 2023 Registration Document Universal

Person responsible for the Second Amendment to the 2023 Universal Registration Document: Mr Jean-Pierre Mustier, Chief Executive Officer of Atos.

5.2 Certificate from the person responsible for the Second Amendment

“I certify that the information contained in this Second Amendment to the 2023 Universal Registration Document is, to the best of my knowledge, in accordance with the facts and contains no omission likely to affect its import.”

Bezons, on 11 December 2024

Mr. Jean-Pierre Mustier
Chief Executive Officer of Atos

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6. TABLE OF CONCORDANCE

The table of concordance below identifies, in the 2023 Universal Registration Document as amended by the Amendments, the information required by Annexes 1 and 2 of the Delegated Regulation (EU) 2019/980 of 14 March 2019 in accordance with the URD scheme.

N°	Appendices 1 and 2 of the commission delegated regulation (EU) 2019/980 of March 14, 2019	Sections in the 2023 Universal Registration Document	First Amendment to the 2023 Universal Registration Document	Second Amendment to the 2023 Universal Registration Document
1.	Persons responsible, third party information, experts' reports and competent authority approval			
1.1.	Indication of persons responsible	9.1.1	7.1	5.1
1.2.	Declaration by persons responsible	9.1.2	7.2	5.2
1.3.	Name, address, qualification and material interest in the issuer of experts	N/A	N/A	N/A
1.4.	Confirmation of the accuracy of the source from a third party	N/A	N/A	N/A
1.5.	Statement from the designated authority with no prior approval	N/A	N/A	N/A
2.	Statutory auditors			
2.1.	Names and addresses of the auditors	9.1.3	N/A	N/A
2.2.	Indication of the removal or resignation of auditors Information regarding changes of statutory auditors during the period	N/A	N/A	N/A
3.	Risk Factors	7.2	2	2
4.	Information about the issuer			
4.1.	The legal and commercial name of the issuer	4.1.2	N/A	N/A
4.2.	The place and the number of registration	4.1.2	N/A	N/A
4.3.	The date of incorporation and the length of life of the issuer	4.1.2	N/A	N/A
4.4.	The domicile and legal form of the issuer, the legislation under which the issuer operates, its country of incorporation, and the address and telephone number of its registered office	4.1.1; 4.1.2; 9.2	N/A	N/A
5.	Business overview			
5.1.	Principal Activities			
5.1.1.	Nature of the issuer's operations and its principal activities	1. « Profil d'Atos »; 2; 3.1	N/A	N/A
5.1.2.	New products or services developed	2	N/A	N/A
5.2.	Principal market	1. « Profil d'Atos »; 1. « Taille de marché et environnement concurrentiel »	N/A	N/A
5.3.	Importants business events	1. « Principales réalisations en 2023 »; 1. « L'histoire d'Atos »; 8.8.5	1.1; 9 « Appendix Half-year financial report 2.1; 2.2 »	1
5.4.	Strategy and objectives	Vision, ambition et stratégie; 3.2	N/A	N/A
5.5.	Dependence on patents or licenses, industrial, commercial or financial contracts or new manufacturing processes	7.2.4.2	N/A	N/A
5.6.	Basis for statements made by the issuer regarding its competitive position	1. « Taille de marché et environnement concurrentiel »	N/A	N/A
5.7.	Investments			
5.7.1.	Main investments	1. « L'histoire d'Atos »; 6.1.7.6 – Note 1	5; 9 « Appendix Half-year financial report 3.2.6.3 Note 1 »	N/A
5.7.2.	Material investments of the issuer that are in progress or for which firm commitments have already been made, including the geographic distribution of these investments and the method of financing	N/A	N/A	N/A
5.7.3.	Main joint ventures and undertakings in which the issuer holds a proportion of the capital	N/A	N/A	N/A
5.7.4.	Environmental issues	5.2	N/A	N/A
6.	Organizational Structure			
6.1.	Brief description of the Group	1. « Profil d'Atos »; 1. « L'histoire d'Atos »;	N/A	N/A
6.2.	List of significant subsidiaries	6.1.7.6 – Note 18	N/A	N/A
7.	Operating and financial review			
7.1.	Financial condition			
7.1.1.	Balanced and comprehensive analysis of development and performance or position including both financial and, where appropriate, non-financial Key Performance Indicators	3.1; 3.3; 6.1	1.2; 5	N/A

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N°	Appendices 1 and 2 of the commission delegated regulation (EU) 2019/980 of March 14, 2019	Sections in the 2023 Universal Registration Document	First Amendment to the 2023 Universal Registration Document	Second Amendment to the 2023 Universal Registration Document
			9 « Appendix Half-year financial report 2.3; 3.1; 3.2 »	
7.1.2.	Likely future development in the field of research and development	2.5	N/A	N/A
7.2.	Operating Results	3.1; 3.3; 6.1	1.2; 5 9 « Appendix Half-year financial report 2.3; 3.1; 3.2 »	N/A
7.2.1.	Unusual or infrequent events or new developments materially affecting the issuer's income	1 « Principales réalisations en 2022 »; 2; 3.1; 8.8.5	1.1; 5; 9 « Appendix Half-year financial report 2.1; 2.2 »	1
7.2.2.	Narrative discussion about material changes in net sales or revenues	1. « Taille de marché et environnement concurrentiel; 2; 3.1	5; 9 « Appendix Half-year financial report 2.3 »	N/A
8.	Capital resources			
8.1.	Issuer's capital resources	6.1; 8	5; 6; 9 « Appendix Half-year financial report 3.1 »	4
8.2.	Sources and amounts of the issuer's cash flows	3.3.2	5; 9 « Appendix Half-year financial report 3.1.3 »	N/A
8.3.	Information on the borrowing requirements and funding structure	3.3.3.1	5; 9 « Appendix Half-year financial report 3.1.4 »	N/A
8.4.	Restrictions on the use of capital resources	N/A	N/A	N/A
8.5.	Anticipated sources of funds to fulfill commitments	N/A	N/A	N/A
9	Regulatory environment			
9.1.	Information regarding any governmental, economic, fiscal, monetary or political policies or factors that have materially affected, or could materially affect, directly or indirectly, the issuer's operations	5	N/A	N/A
10.	Trend information			
10.1.	The most significant recent trends in production, sales and inventory, and costs and selling prices since the end of the last financial year	1 « Tendances de marché »; 2; 3.1	5; 9 « Appendix Half-year financial report 2.3; 3.1 »	N/A
10.2.	Known trends, uncertainties, demands, commitments or events that are reasonably likely to have a material effect on the issuer's prospects	1 « Tendances de marché »; 2; 3.1	5; 9 « Appendix Half-year financial report 2.3; 3.1 »	N/A
11.	Profit forecasts or estimates			
11.1.	Profit forecasts or estimates publication	N/A	5.4	N/A
11.2.	Statement setting out the principal assumptions upon which the issuer has based his forecast or estimate	N/A	5.4	N/A
11.3.	Statement pointing out the comparison with historical financial information consistent with the issuer's accounting policies	N/A	5.4	N/A
12.	Administrative, management and supervisory body and senior management.			
12.1	Information regarding the members			
	Name, business addresses and functions	1. « Conseil d'Administration »; 1. « Comité de Direction Générale (GMC) »; 4.2.3.1; 9.2.2	4.4	N/A
	Detail of the nature of any family relationship	4.2.3.8	N/A	N/A
	Relevant management expertise and management experience	4.2.3.1	4.4	N/A
	Details of any convictions	4.2.3.7	4.1 9 « Appendix Half-year financial report 4 »	N/A
12.2	Conflicts of interest	4.2.3.8	4.5	N/A
13.	Remuneration and Benefits			
13.1.	Remuneration and benefits in kind	4.3	4.5	N/A
13.2.	Pension, retirement or similar benefits	4.3	4.5	N/A
14.	Board Practices			
14.1.	Current term office	4.2.3.1	4.4.1	N/A
14.2.	Contracts providing benefits upon termination of employment	4.2.3.8	N/A	N/A
14.3.	Information about Audit and Remuneration Committee	4.2.4.3; 4.2.4.5	N/A	N/A
14.4.	Statement related to corporate governance	4.2.1	4.2	N/A
14.5.	Potential material impacts on the corporate governance	4.2.2	4.3	1.5
15.	Employees			
15.1.	Number of employees	5.3; 3.1.5	5; 9 « Appendix Half-year financial report 2.3 »	N/A
15.2.	Shareholdings and stock options	4.3.3	N/A	N/A
15.3.	Arrangements involving the employees in the capital of the issuer	5.3.7; 8.7.5	6.4	4.4
16.	Major shareholders			

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N°	Appendices 1 and 2 of the commission delegated regulation (EU) 2019/980 of March 14, 2019	Sections in the 2023 Universal Registration Document	First Amendment to the 2023 Universal Registration Document	Second Amendment to the 2023 Universal Registration Document
16.1.	Identification of the main shareholders holding more than 5%	6.2.4 – Note 6; 8.2	6.2	4.2
16.2.	Types of voting rights	4.1.3.2; 8.7.4	N/A	N/A
16.3.	Ownership and control	8.1.2; 8.2; 8.7	6.2	4.2
16.4.	Arrangements which may result in a change in control of the issuer	4.1.3.2	N/A	N/A
17.	Related party transactions	6.1.7.6 – Note 17; 6.2.4 – Note 18	9 « Appendix Half-year financial report 2.6 »	N/A
18.	Financial Information concerning the issuer's assets and liabilities, financial position and profits and losses			
18.1.	Historical Financial Information			
18.1.1.	Audited historical financial information covering the latest three years	6.; 6.2; 9.5.2	5; 9 «Appendix Half-year financial report 3.1; 3.2 »	N/A
18.1.2.	Change of accounting reference date	N/A	N/A	N/A
18.1.3.	Accounting standards	6.1.7.2	5; 9 «Appendix Half-year financial report 3.2 »	N/A
18.1.4.	Change of accounting framework	6.1.7.2	5; 9 «Appendix Half-year financial report 3.2 »	N/A
18.1.5.	Financial information according to French accounting standards	6.1	5; 9 «Appendix Half-year financial report 3.2 »	N/A
18.1.6.	Consolidated financial statements	6.1	5; 9 «Appendix Half-year financial report 3.2 »	N/A
18.1.7.	Age of latest financial information	6.1	5; 9 «Appendix Half-year financial report 3.2 »	N/A
18.2.	Interim and other financial information			
18.2.1.	Quarterly or half-yearly financial information	N/A	5	N/A
18.3.	Auditing of historical annual financial information			
18.3.1.	Independent audit of historical annual financial information	6.1.1	5; 9 «Appendix Half-year financial report 3.3 »	N/A
18.3.2.	Indication of other information in the registration document that has been audited by auditors	N/A	N/A	N/A
18.3.3.	Source of information and reason for information not to be audited	N/A	N/A	N/A
18.4.	Pro forma financial information	3.1	5; 9 «Appendix Half-year financial report 2.3 »	N/A
18.5.	Dividend policy			
18.5.1.	Description of the issuer's policy on dividends	8.3	N/A	N/A
18.5.2.	Amount of dividend per share	8.3	N/A	N/A
18.6.	Legal and arbitration proceedings	7.3.3	3	3
18.7.	Significant changes in the issuer's financial position	6.1.7.6 – Note 19	5; 9 «Appendix Half-year financial report 3.2.6.3 Note 13 »	N/A
19.	Additional information			
19.1.	Share Capital			
19.1.1.	Amount of issued capital	8.1.1.2; 8.2; 8.7; 8.7.7	6	4
19.1.2.	Shares not representing capital	N/A	N/A	N/A
19.1.3.	Shares held by or on behalf of the issuer itself	8.7.6	6.5	4.5
19.1.4.	Convertible securities, exchangeable securities or securities with warrants	8.7.7	6.6	4.6
19.1.5.	Information about and terms of any acquisition rights and or obligations over authorized but unissued capital or an undertaking to increase the capital	8.7.7	6.6	4.6
19.1.6.	Information about any capital of any member of the Group which is under option or agreed conditionally or unconditionally to be put under option and details of such options including those persons to whom such options relate	N/A	N/A	N/A
19.1.7.	History of share capital	8.7.2	N/A	N/A
19.2.	Memorandum and Articles of Association			
19.2.1.	Register and entry number of the issuer and brief description of the issuer's object and purposes	4.1.2	N/A	N/A
19.2.2.	Rights, preferences and restrictions attached to each share category	4.1.3.2	N/A	N/A
19.2.3.	Article of association, statutes, charter or bylaws delaying, deferring or preventing a change of control of the issuer	4.1.3.2	N/A	N/A
20.	Material Contracts	3.1.4	5; 9 « Appendix Half-year financial report 2.3.4.1 »	N/A
21.	Documents on Display	8.4	N/A	N/A

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TABLE OF DEFINITIONS

« Accelerated Safeguard Plan »	has the meaning given to it in the table of definitions of the First Amendment.
« Accelerated Safeguard Proceedings »	has the meaning given to it in the table of definitions of the First Amendment.
« Additional Reserved Capital Increase for Participating Creditors »	means the capital increase without shareholders' preferential subscription rights reserved exclusively for Participating Creditors (and their respective affiliates) subscribing in cash by payment of cash and by offsetting a portion of their Unsecured Debt, for a gross amount, including issue premium, of EUR 14,194,279.3048, through the issuance of up to 3,836,291,704 New Shares, at a subscription price of EUR 0.0037 per New Share.
« AMF »	means the French <i>Autorité des Marchés Financiers</i> .
« Business Plan »	has the meaning given to it in the table of definitions of the First Amendment.
« Capital Reduction »	has the meaning given to it in section 4.1 of the Second Amendment.
« Draft Accelerated Safeguard Plan »	has the meaning given to it in the table of definitions of the First Amendment.
« Equitization Capital Increase Reserved for Non-participating Creditors »	means the capital increase without shareholders' preferential subscription rights reserved exclusively for Non-Participating Creditors (as this term is defined below) (and their respective affiliates) subscribing by offsetting against the amount of Non-Participating Creditors' Convertible Claims (as this term is defined below) held against the Company, of a gross amount, including issue premium, of EUR 1,801,157,053.8780, through the issuance of up to 27,166,773,060 New Shares with a par value of €0.0001 each, at a subscription price of EUR 0.0663 per New Share.
« Equitization Capital Increase Reserved for Participating Creditors »	means the capital increase without shareholders' preferential subscription rights reserved exclusively for the Participating Creditors (as this term is defined below) (and their respective affiliates) subscribing by offsetting against the amount of the Participating Creditors' Converted Claims (as this term is defined below) held with the Company, of a gross amount, including issue premium, of EUR 1,120,123,859.7384, through the issue of up to 84,857,868,162 New Shares with a par value of 0.0001 euro each, at a subscription price of EUR 0.0132 per New Share.
« Financial Restructuring Capital Increase »	means together, (i) the Rights Issue, (ii) the Equitization Capital Increase Reserved for Non-participating Creditors, (iii) the Equitization Capital Increase Reserved for Participating Creditors and (iv) the Additional Reserved Capital Increase for Participating Creditors.
« First-Rank Subscription Guarantee »	has the meaning given to it in section 1.3 of the Second Amendment.
« Interim Financings »	has the meaning given to it in the table of definitions of the First Amendment.
« Lock-Up Agreement »	has the meaning given to it in section 1.1.1 of the First Amendment.
« New Shares »	has the meaning given to it in section 1.3 of the Second Amendment.

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« Non-Participating Creditors »	has the meaning given to it in the table of definitions of the First Amendment.
« Participating Creditors »	has the meaning given to it in the table of definitions of the First Amendment.
« Reserved Equitization Capital Increases »	means together, (i) the Equitization Capital Increase Reserved for Non-participating Creditors and (ii) the Equitization Capital Increase Reserved for Participating Creditors.
« Reserved Capital Increases »	means together, (i) the Equitization Capital Increase Reserved for Non-participating Creditors, (ii) the Equitization Capital Increase Reserved for Participating Creditors and (iii) the Additional Reserved Capital Increase for Participating Creditors
« Rights Issue »	has the meaning given to it in section 1.3 of the Second Amendment.
« Second-Rank Subscription Guarantee »	has the meaning given to it in section 1.3 of the Second Amendment.
« Subscription Guarantees »	has the meaning given to it in section 1.3 of the Second Amendment.