



## Atos SE reverse stock split

### Frequently asked questions

Paris, France – March 7, 2025

Dear shareholders,

Atos SE has today announced the details and expected timeline of the reverse stock split of the shares comprising its share capital (the "Reverse Stock Split"). This Reverse Stock Split will be implemented as from March 25, 2025 and will be fully effective on April 24, 2025.

As this operation may raise questions, this document provides you with the necessary information and answers about the Reverse Stock Split.

#### I. GENERAL QUESTIONS

##### 1) What is the purpose of the Reverse Stock Split?

Given the number of Atos shares issued during the capital increases carried out as part of the Company's accelerated safeguard plan and the low share value, the Reverse Stock Split aims to **restore a normal number of shares, reduce share price volatility and support a new stock market dynamic.**

##### 2) What is the Reverse Stock Split?

A reverse stock split involves exchanging several old shares for one new share, without changing the amount of the Company's capital. It is a **purely technical transaction** involving the nominal value of the share and not its market value.

In practice, this operation **reduces the number of shares in circulation** (divided by 10,000) and **increases the par value of the share** (multiplied by 10,000). The par value of Atos shares will rise from 0.0001 euro to 1 euro.

This operation automatically raises the share price. The reverse stock split does not change the value of the portfolio of shares held by a shareholder – excluding fractional shares – or the Company's market capitalization.

##### 3) What is going to happen and what should I do?

An illustrated example is shown on the following page.

**10,000**

old shares with a  
par value of  
€0.0001

=

**1**

new share with a  
par value of €1

## Example for 27,000 old shares\*

### BEFORE REVERSE STOCK SPLIT, I OWN:

**27,000**

OLD SHARES

### AFTER REVERSE STOCK SPLIT, I WILL OWN:

**2**

NEW SHARES

+

**7,000**

FRACTIONAL OLD SHARES

### WHAT HAPPENS TO MY 7,000 FRACTIONAL OLD SHARES?

#### OPTION 1.1

##### **I buy**

3,000 shares to round  
up and hold 3 new  
shares after the  
reverse stock split\*\*

#### OPTION 1.2

##### **I sell**

my 7,000 fractional  
old shares\*\*

#### OPTION 2

##### **I do nothing**

My 7,000 fractional old  
shares will be  
automatically  
compensated by my  
financial intermediary

\* If you hold shares acquired through free share plans or the exercise of stock options, please refer to the dedicated section in this document.

\*\* Brokerage fees are at your expense.

### 3) What is going to happen and what should I do? (continued)

On April 24, 2025, old Atos shares will be converted into new shares with an **exchange ratio of 10,000 for 1**.

For each lot of 10,000 existing shares with a par value of €0.0001 that you own, you will receive 1 new share with a par value of €1.

**We invite you to check whether the number of Atos shares you hold is a multiple of 10,000.**

- If you own a multiple of 10,000 shares, you will receive 1 new share for every 10,000 shares held at the close of trading on April 23, 2025.
- If you own a number of shares that is not a multiple of 10,000, you have several options:
  - **Option 1:** round up your number of shares to a multiple of 10,000 no later than the close of trading on April 23, 2025:
    - Option 1.1: buy additional shares to round up to the nearest multiple of 10,000;
    - Option 1.2: sell excess shares to round your portfolio down to the nearest multiple of 10,000;
  - **Option 2:** do nothing, the fraction of shares exceeding the nearest multiple of 10,000 will be automatically compensated by your financial intermediary.

### 4) What are the key dates to remember?

<b>March 10, 2025</b>	Publication of the notice of the Reverse Stock Split in the BALO and of the notice of suspension of the share subscription warrants (the "Warrants")
<b>March 17, 2025</b>	Start of the period of suspension of exercise of the Warrants
<b>March 25 to April 23, 2025</b>	<b>Exchange period: shareholders can buy and sell shares to manage fractional shares</b>
<b>From March 26, 2025</b>	Suspension of DSS ( <i>Deferred Settlement Service</i> ) for old shares
<b>April 23, 2025</b>	Last day of the exchange period and last trading day for old shares
<b>April 24, 2025</b>	<b>Effective date of the reverse stock split and first trading day for new shares</b>
<b>April 24 to May 25, 2025</b>	Compensation period for shareholders with fractional rights through their financial intermediaries
<b>April 27, 2025</b>	Record date
<b>April 28, 2025</b>	Restart of the period of suspension of exercise of the Warrants

## 5) Will the Reverse Stock Split affect the Atos share price?

The market price of each Atos share at the close of trading on April 23, 2025 will be **increased mechanically and proportionally to the reverse split ratio**, i.e. multiplied by 10,000.

**This does not mean that the share price will be maintained at this level:** the price will depend on exchanges between supply and demand for the new Atos shares on Euronext Paris from April 24, 2025.

## II. MANAGEMENT OF FRACTIONAL SHARES AND COMPENSATION

### 6) What are fractional shares?

Fractional shares are the remaining old shares not forming a multiple of 10,000.

**Example 1: a shareholder holds 20,500 shares.** After deducting the number of shares forming a multiple of 10,000 (in this case, 20,000 shares), the shareholder is left with 500 shares. These 500 shares are known as fractional shares.

**Example 2: a shareholder holds 150 shares.** As the number of shares is not a multiple of 10,000, all 150 shares form fractional shares.

### 7) What happens if my number of shares is not a multiple of 10,000?

If your number of shares is not a multiple of 10,000, you hold fractional shares. You can therefore:

- **buy additional shares or sell excess shares**, directly on the market, to round up your number of shares to a multiple of 10,000 during the Reverse Stock Split period, i.e. from March 25 to April 23, 2025 inclusive; or
- **do nothing:** in this case, your financial intermediary will sell your fractional shares on the market and you will be compensated proportionally by your financial intermediary, within 30 days of April 24, 2025. This compensation does not require any action on your part.

### 8) How will compensation be calculated and paid?

From April 24, 2025, fractional shares will be sold automatically on the market by your financial intermediary, who will make the proceeds available to you within 30 days. The amount of compensation will therefore depend on the number of fractional shares you hold and the share price applicable when your fractional shares are sold by your financial intermediary during this 30-day period.

For further information, please contact your financial intermediary.

## 9) Will I have to pay any costs as a result of the Reverse Stock Split?

If you hold an exact multiple of 10,000 shares, the Reverse Stock Split is **free of charge**.

If you do not hold an exact multiple of 10,000 shares and wish to manage your fractional shares, by buying or selling shares to round up your number of shares to a multiple of 10,000, **the costs associated with any purchase or sell orders pertain to the relationship with your financial intermediary**. For further information, please contact your financial intermediary.

In addition, the sale of fractional shares is likely to generate taxation for the shareholder. If you are a French tax resident, the sale will result in the recognition of a capital gain or loss, taxable according to the capital gains regime for the sale of securities. If you are not a French tax resident, the sale is in principle exempt from taxation in France but remains subject to compliance with regulations and reporting obligations in your country of tax residence. You are invited to contact your usual tax advisor for any additional information.

## 10) Is the Reverse Stock Split automatic?

If you hold an exact multiple of 10,000 shares, you will have **no formalities** to complete, as these shares will be automatically consolidated by your financial intermediary from April 24, 2025, at a rate of 1 new share for every 10,000 old shares held.

If you do not hold an exact multiple of 10,000 shares and if you have fractional shares on April 24, 2025, your financial intermediary **will automatically sell your fractional shares on the market and then compensate you** within 30 days of April 24, 2025.

## 11) What happens to my old shares after the Reverse Stock Split?

The old shares and their ISIN code FR0000051732 **will automatically disappear** on April 24, 2025, the effective date of the Reverse Stock Split. They will be replaced by new shares with a new ISIN code FR001400X2S4.

## III. BENEFICIARIES OF FREE SHARE AND/OR STOCK OPTION PLANS

### 12) I hold Atos shares that result from free share plans: does the Reverse Stock Split work in the same way?

Atos shares resulting from free share plans and "classic" Atos shares are treated under separate accounting headings. Consequently, it is not possible to combine them in order to determine your number of new shares resulting from the Reverse Stock Split.

However, it is possible to sell excess shares directly on the market to round up your number of shares to a multiple of 10,000 during the Reverse Stock Split period, i.e. from March 25 to April 23, 2025 inclusive.

### **Example - You own 200 shares that result from free share plans**

- You will not receive new shares.
- For your 200 fractional shares, and given the particular class of shares you hold, you will not be able to deal with your fractional shares by purchasing shares; you will be automatically compensated by your financial intermediary within 30 days of April 24, 2025.

In addition, Atos shares acquired through free share plans or the exercise of stock options are taxed differently. The sale or compensation by your financial intermediary of old fractional shares triggers taxation of the gain on the acquisition of free shares or the exercise of shares resulting from the exercise of stock options (for the number of fractional shares) and gives rise to the recognition of a capital gain or loss on the sale of these shares. If you are a non-French tax resident, withholding tax is likely to be levied on your gains from the acquisition of free shares or the exercise of shares arising from the exercise of French-source stock options.

For further information, please contact your usual tax advisor.

### **13) I hold Atos shares that have been issued on exercise of stock options: does the Reverse Stock Split work in the same way?**

The answer is the same as for shares issued under free share plans (please refer to question 12 above).

### **14) Will it be possible to combine all my shares in order to determine the number of new shares resulting from the reverse stock split?**

Atos shares resulting from free share plans, Atos shares resulting from the exercise of stock options, and "classic" Atos shares are treated separately. Consequently, it is not possible to combine them in order to determine your number of new shares resulting from the Reverse Stock Split.

If you hold shares with several financial intermediaries, or if you hold shares with a single financial intermediary but in several accounts, you are invited to contact your financial intermediary(s) to check the feasibility of transferring your shares before the effective date of the Reverse Stock Split, in order to obtain a number of shares that is a multiple of the reverse split ratio in each of the securities accounts.

### **15) What is the impact of the Reverse Stock Split on my rights under the free share plans?**

Following the Reverse Stock Split, the rights to free shares under the Company's current free share plans will be adjusted to take account of the Reverse Stock Split operation. The terms and conditions of the adjustment will be communicated upon completion of the Reverse Stock Split.

## IV. TECHNICAL QUESTIONS

### 16) How many shares does the Reverse Stock Split cover?

The Reverse Stock Split concerns the entire outstanding share capital of the Company, i.e. 190,229,952,668 shares to date.

### 17) Will Atos shares be suspended from trading during the Reverse Stock Split?

No, existing Atos shares with ISIN code FR0000051732 will be listed until April 23, 2025 inclusive; they will be delisted and replaced by new shares with ISIN code FR001400X2S4 as from April 24, 2025.

### 18) Can I continue to benefit from the deferred settlement service (DSS)?

As from the publication by the Company in the *Bulletin des Annonces Légales Obligatoires* of the notice of reverse stock split, Euronext Paris will publish a notice specifying the terms and conditions applicable to the DSS.

#### Concerning old shares:

- Up to and including March 26, 2025, they will remain eligible for the DSS and may therefore continue to be subject to deferred settlement;
- As from March 27, 2025, they will no longer be eligible for the DSS and will have to be settled in cash until their last trading day (April 23, 2025).

**Concerning the new shares:** from April 24, 2025, the date of their admission to listing, they will be eligible for the DSS.

### 19) What is the impact of the Reverse Stock Split on outstanding share subscription warrants (Warrants)?

Firstly, the exercise of the Warrants will be suspended from March 17, 2025 to April 27, 2025 (inclusive) to facilitate the reverse stock split operations.

Secondly, following the Reverse Stock Split, the exercise parity of the Warrants issued by the Company will be adjusted to take account of the reverse stock split, in accordance with the terms and conditions applicable to the instruments concerned. The terms and conditions of the adjustment will be set out in the notice of the reverse stock split published by the Company in the *Bulletin des Annonces Légales Obligatoires*, and will be reiterated at the end of the Reverse Stock Split.

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## **About Atos**

Atos is a global leader in digital transformation with c. 78,000 employees and annual revenue of c. €10 billion. European number one in cybersecurity, cloud and high-performance computing, the Group provides tailored end-to-end solutions for all industries in 68 countries. A pioneer in decarbonization services and products, Atos is committed to a secure and decarbonized digital for its clients. Atos is a SE (Societas Europaea), 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 and employees, and members of societies at large to live, work and develop sustainably, in a safe and secure information space.

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