

GRI content index

Statement of use	Atos has reported in accordance with the GRI Standards for the period from 1 January 2024 to 31 December 2024.
GRI used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None is applicable

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION
General disclosures		
GRI 2: General Disclosures	2-1 Organizational details	Universal Registration document p. 7 - 1. Group Overview → Atos profile p. 70 - 4.1.1 Corporate form p. 469 - 9.3 Locations
	2-2 Entities included in the organization's sustainability reporting	Universal Registration document p. 145 - 5.1.1.1.1 → Scope of Sustainability Statement
	2-3 Reporting period, frequency and contact point	Universal Registration document p. 145 - 5.1.1.1.1 → Reporting period p. 438 - 8.6 Contacts
	2-4 Restatements of information	Universal Registration document p. 145 - 5.1.1.1.1 → Scope of Sustainability Statement
	2-5 External assurance	Universal Registration document p. 274 - Appendix 4 - Report on certification of sustainability information and verification of the information publication requirements under Article 8 of Regulation (EU) 2020/852
	2-6 Activities, value chain and other business relationships	Universal Registration document p. 7 - 1. Group Overview → Atos profile p. 19 - 1. Group Overview → Market sizing and competitive landscape p. 21 - 1. Group Overview → Business model
	2-7 Employees	Universal Registration document p. 8 - 1. Group overview → Highlights and rewards p. 199 - 5.1.3.1.4 Characteristics of employees [ESRS S1-6] p. 281 - SBM-1.4.0 a iii Employees by geographical breakdown
	2-8 Workers who are not employees	Universal Registration document p. 282-5.2.1 → GRI 2-7, GRI 2-8 Number of employees Workers who are not employees = 87,473 - 77,932 = 9,541
	2-9 Governance structure and composition	Universal Registration document p. 9 - 1 Group Overview → Board of Directors p. 12 - 1 Group Overview → Group Executive Board p. 73 - 4.2 Corporate governance p. 79 - 4.2.3 The Board of Directors and Executive Management: composition and organization principles
	2-10 Nomination and selection of the highest governance body	Universal Registration document p. 73 - 4.2 Corporate governance p. 79 - 4.2.3 The Board of Directors and Executive Management: composition and organization principles
	2-11 Chair of the highest governance body	Universal Registration document p. 73 - 4.2 Corporate governance p. 79 - 4.2.3 The Board of Directors and Executive Management: composition and organization principles
	2-12 Role of the highest governance body in overseeing the management of impacts	Universal Registration document p. 73 - 4.2 Corporate governance p. 79 - 4.2.3 The Board of Directors and Executive Management: composition and organization principles p. 92 - 4.2.3.1 → Directors' skills
	2-13 Delegation of responsibility for managing impacts	Universal Registration document p. 149 - 5.1.2.4 Risks management and internal controls over sustainability reporting [ESRS 2 - GOV-5]
	2-14 Role of the highest governance body in sustainability reporting	Universal Registration document p. 147 - 5.1.1.2.1 Role and information of governance bodies on sustainability matters [ESRS 2 - GOV-1 & GOV-2]
	2-15 Conflicts of interest	Universal Registration document p. 226 - 5.1.3.3.2.1 → Group Ethics Alert System p. 299 - 5.2.4.5 Alert mechanism p. 300 - 5.2.4.6 Monitoring system
	2-16 Communication of critical concerns	Universal Registration document p. 92 - 4.2.3.1 → Directors' skills
	2-17 Collective knowledge of the highest governance body	Universal Registration document p. 108 - 4.2.5 Assessment of the works of the Board of Directors p. 285 - 5.2.1 → Attendance rate at Board meetings (%)
	2-18 Evaluation of the performance of the highest governance body	Universal Registration document p. 112 - 4.3.1 Compensation policy for the Company officers p. 134 - 4.3.3 Performance share plans and stock subscription or purchase option plans
	2-19 Remuneration policies	Universal Registration document p. 112 - 4.3.1.1 General principles of the Company officers' compensation p. 105 - 4.2.4.5 The Remuneration Committee's activity
	2-20 Process to determine remuneration	Universal Registration document p. 130 - 4.3.2.7 → Pay ratio on employees' average compensation
	2-21 Annual total compensation ratio	Universal Registration document p. 159 - 5.1.1.4 CSR Strategy [ESRS 2 SBM-1, SBM-2, SBM-3]
	2-22 Statement on sustainable development strategy	Universal Registration document p. 161 - 5.1.2.1.2 Analysis of Minimum Safeguards criteria p. 196 - 5.1.3.1.1 → Policies and commitments p. 198 - 5.1.3.1.3.1 Atos' commitment to Human Rights p. 217 - 5.1.3.2.2.1 Policies [ESRS S2-1] p. 225 - 5.1.3.3.2.1 → Atos Partners' Commitment to Integrity
	2-23 Policy commitments	Universal Registration document p. 221 - 5.1.3.2.2.3 Actions [ESRS S2-4] p. 227 - 5.1.3.3.2.2 Actions [ESRS S3-4] p. 257 - 5.1.4.1.1.2 → c) Trainings & Communication p. 294 - 5.2.4.3.1 Risk mapping p. 294 - 5.2.4.3.2 Evaluation procedures p. 296 - 5.2.4.3.3 Mitigation actions p. 297 - 5.2.4.4.1 Risk assessment p. 298 - 5.2.4.4.2 Evaluation procedures p. 299 - 5.2.4.4.3 Mitigation actions
	2-24 Embedding policy commitments	Universal Registration document p. 198 - 5.1.3.1.3.2 Remediation procedures [SI-3] p. 220 - 5.1.3.2.2.2.2 Processes [ESRS S2-2, S2-3] p. 225 - 5.1.3.3.2.1 Policies and Processes [ESRS S3-1, S3-2, S3-3] p. 248 - 5.1.3.4.2.3.2 → Processes to remediate negative impacts and channels for consumers and end-users to raise concerns p. 296 - 5.2.4.3.3 Mitigation actions p. 299 - 5.2.4.4.3 Mitigation actions
	2-25 Processes to remediate negative impacts	Universal Registration document p. 226 - 5.1.3.3.2.1 → Group Ethics Alert System
	2-26 Mechanisms for seeking advice and raising concerns	Universal Registration document p. 260 - 5.1.4.1.1.2 → e) Alert System / Metrics p. 287 - 5.2.1 → GRI 2-27 Compliance with laws and regulations
	2-27 Compliance with laws and regulations	Universal Registration document p. 198 - 5.1.3.1.3.1 Atos' commitment to Human Rights p. 292 - 5.2.3.3 Atos' employee networks and partnerships
	2-28 Membership associations	Universal Registration document p. 145 - 5.1.1.1.1 → Process for defining report content p. 150 - 5.1.1.3.1.3 Stakeholders' identification and consultation
	2-29 Approach to stakeholder engagement	Universal Registration document p. 205 - 5.1.3.1.5.2.3 → Collective bargaining agreements p. 206 - 5.1.3.1.5.2.5 Metrics [ESRS S1-15] p. 283 - 5.2.1 → GRI 2-30 Collective bargaining agreements
	2-30 Collective bargaining agreements	
Material topics		
GRI 3: Material Topics	3-1 Process to determine material topics	Universal Registration document p. 149 - 5.1.1.2.1 Governance principles: process to identify and assess material impacts, risks and opportunities [ESRS 2 - IRO-1]
	3-2 List of material topics	Universal Registration document p. 158 - 5.1.1.3.3.1 → Matrix to prioritize sustainability topics
Energy consumption		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 174 - 5.1.2.2.1 Environmental governance
GRI 302: Energy	302-1 Energy consumption within the organization	Universal Registration document p. 180 - 5.1.2.2.4.2.1 → Energy consumption and mix ESRS EI-5 p. 278 - 5.2.1 → GRI 302-1 Energy consumption within the organization (all energy sources)
	302-2 Energy consumption outside of the organization	Universal Registration document p. 278 - 5.2.1 → GRI 302-2 Energy consumption outside of the organization (Travel)
	302-3 Energy intensity	Universal Registration document p. 279 - 5.2.1 → GRI 302-3 Energy intensity
	302-4 Reduction of energy consumption	Universal Registration document p. 180 - 5.1.2.2.4.2.1 → Energy efficiency and reduction of energy consumption p. 279 - 5.2.1 → GRI 302-4 Energy Saving Initiatives

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GRI used		GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)		None is applicable

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION
	302-5 Reductions in energy requirements of products and services	Universal Registration document p. 279 - 5.2.1 → GRI 302-5 Reductions in energy requirements of products and services p. 279 - 5.2.1 → Estimated average PUE for core Datacenters
GHG emissions		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 174 - 5.1.2.2.1 Environmental governance
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	Universal Registration document p. 184 - 5.1.2.2.5.1 → Scope 1 GHG emissions p. 279 - 5.2.1 → GRI 305-1 Greenhouse gas emissions Scope 1
	305-2 Energy indirect (Scope 2) GHG emissions	Universal Registration document p. 184 - 5.1.2.2.5.1 → Scope 2 GHG emissions p. 279 - 5.2.8 → GRI 305-2 Greenhouse gas emissions Scope 2
	305-3 Other indirect (Scope 3) GHG emissions	Universal Registration document p. 185 - 5.1.2.2.5.1 → Significant scope 3 GHG emissions p. 279 - 5.2.1 → GRI 305-3 Greenhouse gas emissions Scope 3
	305-4 GHG emissions intensity	Universal Registration document p. 186 - 5.1.2.2.5.2 GHG intensity based on net revenue p. 280 - 5.2.1 → GRI 305-4 Greenhouse gas emissions intensity
	305-5 Reduction of GHG emissions	Universal Registration document p. 177 - 5.1.2.2.4.1 GHG emissions reduction targets-near-term science-based target [ESRS E1-4] p. 280 - 5.2.1 → GRI 305-5 Reduction of greenhouse gas (GHG) emissions
	305-6 Emissions of ozone-depleting substances (ODS)	Universal Registration document p. 181 - 5.1.2.2.4.2.1 → Upgrade cooling systems
Development of decarbonization digital solutions to reduce clients' carbon footprint (Sustainability Portfolio)		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 174 - 5.1.2.2.1 Environmental governance
GRI 302-5 Reductions in energy requirements of products and services	GRI 302-5_A Estimated average PUE for core Datacenters	Universal Registration document p. 279 - 5.2.1 → Estimated average PUE for core Datacenters
A20: Natural Disasters	A20_A Percentage of the core Datacenters that have synchronous data replication capacities (in %)	Universal Registration document p. 280 - 5.2.1 → Percentage of the core Datacenters that have synchronous data replication capacities (in %)
Employees' Health and Safety		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 194 - 5.1.3.1.1 Strategy related to own workforce [ESRS S1-SBM-3] p. 201 - 5.1.3.1.5.1 Health and Safety [ESRS S1-14] p. 201 - 5.1.3.1.5.1.1 Policies [ESRS S1-1] p. 201 - 5.1.3.1.5.1.1 → Roles and Involvement
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	Universal Registration document p. 201 - 5.1.3.1.5.1.1 → Objectives
	403-2 Hazard identification, risk assessment, and incident investigation	Universal Registration document p. 202 - 5.1.3.1.5.1.3 → Risk Assessment and affected Groups Identification
	403-3 Occupational health services	Universal Registration document p. 203 - 5.1.3.1.5.1.3 → Assistance tools
	403-4 Worker participation, consultation, and communication on occupational health and safety	Universal Registration document p. 196 - 5.1.3.1.2 Processes for engaging with own workforce and workers representatives [ESRS S1-2]
	403-5 Worker training on occupational health and safety	Universal Registration document p. 202 - 5.1.3.1.5.1.3 → Training and Awareness
	403-6 Promotion of worker health	Universal Registration document p. 203 - 5.1.3.1.5.1.4 Targets [ESRS S1-5]
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Universal Registration document p. 202 - 5.1.3.1.5.1.3 → Risk Assessment and affected Groups Identification p. 202 - 5.1.3.1.5.1.3 → Training and Awareness p. 203 - 5.1.3.1.5.1.4 Targets [ESRS S1-5]
	403-8 Workers covered by an occupational health and safety management system	Universal Registration document p. 201 - 5.1.3.1.5.1.1 → Objectives p. 204 - 5.1.3.1.5.1.5 Metrics [ESRS S1-14]
	403-9 Work-related injuries	Universal Registration document p. 204 - 5.1.3.1.5.1.5 Metrics [ESRS S1-14] p. 283 - 5.2.1 → A16 Health and safety
	403-10 Work-related ill health	Universal Registration document p. 204 - 5.1.3.1.5.1.5 Metrics [ESRS S1-14]
Employees skills and development		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 194 - 5.1.3.1.1 Strategy related to own workforce [ESRS S1-SBM-3] p. 206 - 5.1.3.1.5.3.1 Policies [ESRS S1-1]
GRI 404: Training and Education	404-1 Average hours of training per year per employee	Universal Registration document p. 210 - 5.1.3.1.5.3.5 → Average number of formal training hours per employee and by gender p. 281 - 5.2.1 → GRI 404-1 Average training hours per employee
	404-2 Programs for upgrading employee skills and transition assistance programs	Universal Registration document p. 207 - 5.1.3.1.5.3.3 Actions [ESRS S1-4]
	404-3 Percentage of employees receiving regular performance and career development reviews	Universal Registration document p. 209 - 5.1.3.1.5.3.5 → Percentage of employees that participated in regular performance and career development reviews p. 209 - 5.1.3.1.5.3.5 → Percentage of employees with an Individual Development Plan p. 281 - 5.2.1 → GRI 404-3 Career development monitoring
Data privacy and cybersecurity		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 252 - 5.1.3.4.2.4.1 Policies [ESRS S4-1]
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Universal Registration document p. 254 - 5.1.3.4.2.4.5 Metrics p. 286 - 5.2.1 → GRI 418-1 SASB TC-SI-220 Customer Privacy
A3	Data Security Incidents	Universal Registration document p. 251 - 5.1.3.4.2.5.5 Metrics p. 285 - 5.2.1 → A3 Data security incidents p. 285 - 5.2.1 → Percentage of coverage of ISO 27001 certifications
Client Relationships		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 234 - 5.1.3.4.2.1.1 Client relationship p. 234 - 5.1.3.4.2.1.1 Policies [ESRS S4-1]
GRI 2-28 Approach to stakeholder engagement	Group Overall Customer Satisfaction (all clients part of strategic survey, in a scale from 0 to10)	Universal Registration document p. 240 - 5.1.3.4.2.1.5 Metrics p. 285 - 5.2.1 → Group Overall Customer Satisfaction (all clients part of strategic survey, in a scale from 0 to10)
	Net Promoter Score for the top 200 clients	Universal Registration document p. 285 - 5.2.1 → Net Promoter Score for the top 200 clients
	Net Promoter Score for all clients	Universal Registration document p. 285 - 5.2.1 → Net Promoter Score for all clients
Corruption and bribery		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 255 - 5.1.4.1.1.1 Governance and strategy related to Business Ethics
GRI 205: Anti-corruption	205-1 Operations assessed for risks related to corruption	Universal Registration document p. 256 - 5.1.4.1.1.2 → b) Risks p. 286 - 5.2.1 → GRI 205-1_c1 Number of Alerts reported through whistle blowing systems
	205-2 Communication and training about anti-corruption policies and procedures	Universal Registration document p. 257 - 5.1.4.1.1.2 → c) Trainings & Communication p. 286 - 5.2.1 → GRI 205-2 Percentage of employees trained on the Code of Ethics
	205-3 Confirmed incidents of corruption and actions taken	Universal Registration document p. 260 - 5.1.4.1.1.2 → G1-4 - 24a Number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws p. 260 - 5.1.4.1.1.2 → G1-4 - 24b Any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery p. 260 - 5.1.4.1.1.2 → G1-4 - 25a Total number and nature of confirmed incidents of corruption or bribery p. 260 - 5.1.4.1.1.2 → G1-4 - 25b Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents
		p. 260 - 5.1.4.1.1.2 → G1-4 - 25c Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery p. 260 - 5.1.4.1.1.2 → G1-4 - 25d Details of public legal cases regarding corruption or bribery brought against the undertaking and its own workers and the outcomes of such cases
Corporate governance		
GRI 3: Material Topics	3-3 Management of material topics	Universal Registration document p. 255 - 5.1.4.1.1.1 Governance and strategy related to Business Ethics p. 261 - 5.1.4.1.2.1 Governance and strategy related to business conduct with the supply chain
LFR149	Are the roles of Chairman and CEO separated? (Y/N)	Universal Registration document p. 285 - 5.2.1 → Are the roles of Chairman and CEO separated? (Y/N)
GRI 102-28	Attendance rate at Board meetings (%)	Universal Registration document p. 285 - 5.2.1 → Attendance rate at Board meetings (%)
LFR160	Number of members of the Board of Directors/Supervisory Board	Universal Registration document p. 285 - 5.2.1 → Number of members of the Board of Directors/Supervisory Board

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LFR150.1	Number of independent members of the Board of Directors	Universal Registration document p. 285 - 5.2.1 -> Number of independent members of the Board of Directors
GRI 405-1	Percentage of female in Governance bodies (Board of Directors)	Universal Registration document p. 285 - 5.2.1 -> Percentage of female in Governance bodies (Board of Directors)
G.Q11	Number of employee representatives among the Board	Universal Registration document p. 285 - 5.2.1 -> Number of employee representatives among the Board
LFR162	Number of Board members of different nationality than the company headquarters	Universal Registration document p. 285 - 5.2.1 -> Number of Board members of different nationality than the company headquarters
LFR167	Share capital held by members of the Board of Directors (%)	Universal Registration document p. 285 - 5.2.1 -> Share capital held by members of the Board of Directors (%)
G.Q116	Number of members within the Group Executive Team	Universal Registration document p. 285 - 5.2.1 -> Number of members within the Group Executive Team
GRI 405-1, G16, SASB TC-SI-330a.3, G.Q606	Share of women in the Group Executive Team	Universal Registration document p. 285 - 5.2.1 -> Share of women in the Group Executive Team