

## **INFORMATION ON DECISIONS OF THE BOARD OF DIRECTORS OF DECEMBER 17, 2025**

The Board of Directors of Atos SE, meeting on December 17, 2025, decided, on the recommendation of the Remuneration Committee, the elements of the compensation policy applicable to the Chairman and Chief Executive Officer for the 2026 financial year, subject to the approval of the Annual General Meeting called to approve the financial statements for the year ended December 31, 2025 (*say on pay ex ante*).

The compensation policy of the Chairman and Chief Executive Officer for 2026 remains unchanged from the compensation policy applicable in 2025, subject to the definition of new performance criteria for the 2026 annual variable compensation, as detailed below.

### **Compensation policy for the Chairman and Chief Executive Officer for the 2026 financial year**

#### **Annual fixed compensation**

The Board of Directors, on the recommendation of the Remuneration Committee, has decided to propose once again to the Annual General Meeting, in accordance with Article L. 22-10-8 of the French Commercial Code, to set Philippe Salle's gross annual fixed compensation at **€1,200,000** for fiscal year 2026, in his capacity as Chairman and Chief Executive Officer. This amount is identical to that in the 2025 compensation policy as approved by shareholders at the Combined Shareholders' Meeting of January 31, 2025.

The fixed remuneration of the Chairman and Chief Executive Officer is intended to recognize the importance and complexity of his responsibilities, particularly in the context of the Group's transformation. This amount, defined at the time of Philippe Salle's appointment and reflecting his recognized expertise in senior management positions, his strategic, operational, and financial expertise, as well as his experience in sectors relevant to Atos, is considered to be still relevant today.

#### **Annual variable compensation**

In line with the 2025 compensation policy, at its meeting on December 17, 2025, the Board of Directors decided, on the recommendation of the Remuneration Committee, to propose to the Annual General Meeting that the annual variable portion of the Chairman and Chief Executive Officer's compensation be set at **100% of the fixed compensation** (i.e., €1,200,000) if 100% of the objectives are achieved. This portion may increase to a **maximum of 150%** of this amount (i.e., €1,800,000) if targets are exceeded, with no guaranteed minimum. Thus, the maximum amount of fixed and variable compensation would be €3,000,000 for the 2026 financial year.

On the recommendation of the Remuneration Committee and the CSR Committee, which met in joint session on December 5, 2025 and on December 17, 2025, the Board of Directors set **demanding and relevant criteria** for the Group, both financial and non-financial, all measurable, conditioning the 2026 annual variable compensation as follows:

- 30% based on the Group's recurring operating margin;
- 25% based on the Group's net change in cash before debt repaying;
- 25% based on the Group's external revenue;
- 20% based on corporate social responsibility objectives, including:
  - 10% based on a criterion linked to the Group's climate objectives, i.e., a reduction of Atos 2026 Greenhouse Gas emissions (scopes 1, 2 and 3) compared with a 2025 baseline, in line with the Group's transition plan; and
  - 10% based on a criterion relating to the education and employability of all employees in artificial intelligence.

The payment of this compensation will be subject to the approval of the Annual General Meeting, in accordance with Article L. 22-10-34, II of the French Commercial Code.

### **Multi-year variable compensation in shares for 2026**

In 2026, the Chairman and Chief Executive Officer will not receive any multi-year variable compensation in the form of securities. It is reminded that the compensation policy applicable to the Chairman and Chief Executive Officer for 2025 provided for a **four-year long-term variable compensation** system in the form of free performance shares in the Company, with the number of shares definitively awarded depending on the change in the share price over a period ending December 31, 2028.

As such, on March 6, 2025, the Chairman and Chief Executive Officer was granted 4,256,750,000 shares (i.e., 425,675 shares after the reverse stock split carried out on April 24, 2025) under the 2025-2028 performance share plan.

As such, the Chairman and Chief Executive Officer will not be awarded **any other multi-year variable compensation in securities before December 31, 2028**. The current compensation policy applicable to the Chairman and Chief Executive Officer for 2026 does not provide for any long-term multi-year variable compensation.

The multi-year variable compensation of the Chairman and Chief Executive Officer under the 2025-2028 plan, including its performance criteria, vesting periods, and holding period, is described in section 4.3.1.3.2 of the 2024 Universal Registration Document (section “*Multi-year variable compensation in shares for 2025*”) available on the Company’s website.

### **Exceptional compensation**

In line with the 2025 compensation policy, the Board of Directors has decided, on the recommendation of the Remuneration Committee, to propose to the Annual General Meeting the principle of exceptional compensation for the Chairman and Chief Executive Officer conditional on **the early refinancing of Atos’ debt**. This element was already included in the 2025 compensation policy voted by shareholders at the Combined General Meeting on January 31, 2025.

The Board of Directors considered that this exceptional remuneration constitutes appropriate and proportionate compensation, given the very specific circumstances and challenges posed by the financing of the Atos group following its financial restructuring. The criterion set, relating to the early refinancing of Atos’ debt before December 31, 2026, or before December 31, 2027, is highly demanding, based on a rationale and a specific event, intended to encourage and reward the strategic achievement of early refinancing, which would contribute to accelerating the financial stability and sustainability of the group.

This approach therefore aims to align the interests of the executive with those of the company and its stakeholders, while reflecting the importance of this refinancing in a context marked by very specific circumstances. It is therefore a strictly conditional remuneration package, commensurate with the unique challenges and responsibilities incumbent upon the Chairman and Chief Executive Officer.

Thus, if Atos SE manages to refinance its debt earlier than planned (it being specified that the refinanced debt must include the “1.5 Lien debt”<sup>1</sup>), the Chairman and Chief Executive Officer will receive exceptional compensation under the following conditions:

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<sup>1</sup> For further details regarding Atos’ debt, please refer to the Company’s accelerated safeguard plan, available on the Company’s website <https://atos.net/en/> (Investors section, Financial Restructuring).

- if Atos' debt is successfully refinanced (as approved by the Board of Directors) before the end of the 2026 financial year, the Chairman and Chief Executive Officer will receive exceptional compensation equal to three times his gross fixed annual compensation, i.e., €3.6 million; or
- if Atos' debt is successfully refinanced (as approved by the Board of Directors) before the end of the 2027 financial year, the Chairman and Chief Executive Officer will receive exceptional compensation equal to twice his gross fixed annual compensation, i.e., €2.4 million.

The payment of this remuneration will be subject to the approval of the Annual General Meeting, in accordance with Article L. 22-10-34, II of the French Commercial Code.

### **Severance payment**

The Chairman and Chief Executive Officer will not benefit from **any severance payment**.

### **Non-compete indemnity**

The Chairman and Chief Executive Officer will be paid a **monthly indemnity equal to one-twelfth of his gross annual compensation** (fixed plus variable), calculated on the basis of the last twelve months preceding the termination of his duties, for undertaking, upon a period of up to two years from the end of his office, not to hold or exercise, directly or indirectly, any position as an employee, executive or corporate officer, or any consulting activity on behalf of companies operating in the sector of digital services and products related to information processing and the engineering and security of computer systems, including any related study or research and development activity, in France, Germany, the UK and the US.

No indemnity will be paid once the Chairman and Chief Executive Officer claims his retirement rights. In any event, no benefit can be paid over the age of 65.

The Board of Directors **may decide to waive** the application of the non-competition clause.

### **Other compensation components**

#### *Retirement supplement under the supplementary pension scheme*

The Chairman and Chief Executive Officer will not be entitled to **any supplementary pension scheme**.

#### *Compensation for a mandate as Director*

The Chairman and Chief Executive Officer will not receive **any compensation as a director**.

#### *Benefits in kind*

The Chairman and Chief Executive Officer is covered by **the group insurance and health insurance plans** applicable to French employees. The Chairman and Chief Executive Officer's **transportation expenses** will be covered by the Company.

### **Employment contract**

In accordance with the recommendations of the AFEP-MEDEF Code, the Chairman and Chief Executive Officer does not have an employment contract.

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*Free translation for information purposes only*

This compensation policy will be detailed in the 2025 Universal Registration Document and the meeting brochure submitted for shareholder approval at the next Annual General Meeting, in accordance with Article L. 22-10-8 of the French Commercial Code.