Atos UK Tax Strategy

Atos is the Atos Group brand dedicated to AI-powered, secure, end-to-end digital services. Atos designs, develops, and operates critical digital environments that drive performance, resilience and sovereignty, helping public and private organisations worldwide retain control over their data and infrastructures, while meeting regulatory requirements.

With more than 54,000 employees serving over 4,500 clients across 54 countries, Atos helps modernize core IT systems, accelerate cloud and data transformation, strengthen cybersecurity, and deliver secure digital workplace environments to support its clients, its employees and society. Atos also provides consulting and advisory services through its Atos Amplify brand.

A trusted partner in operating complex and mission-critical environments, Atos supports organisations across highly regulated and sovereign contexts.

This UK Tax Strategy applies to all UK entities listed in Appendix A that are members of the wider multinational group headed by Atos Group SE (Atos SE has changed its name to Atos Group SE from 22nd May 2026), listed on Euronext Paris. All references to "Atos UK" or "the UK group" are references to the UK entities listed in Appendix A.

This strategy is published on their behalf by the nominated company Atos IT Services UK Limited.

This strategy is published for the financial year 2025 and applies from the date of publication until it is superseded. It will remain available to the public, free of charge, until the next year's strategy is published.

Nominated publishing entity

This strategy is published on behalf of Atos UK by the nominated company Atos IT Services UK Limited. The nominated company regard this publication as complying with the duty to publish a UK tax strategy under Schedule 19 Finance Act 2016.

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

Definition of UK taxation

References to "UK taxation" are to the taxes and duties set out in paragraph 15(1) of Schedule 19 Finance Act 2016 (as applicable), and references to "tax", "taxes" or "taxation" are to UK taxation.

Governance in relation to UK taxation

- **Ultimate responsibility for Atos UK's tax strategy and UK tax compliance rests with the Board of Directors, supported by Head of Atos UK & Ireland and the Head of Finance of each relevant Atos entity in the UK & Ireland.**
- **Executive management of the UK group's tax strategy is delegated by the Head of Atos UK & Ireland to the Head of Finance of each relevant Atos entity in the UK & Ireland.**
- **Day-to-day tax management of Atos UK's tax affairs is delegated to the UK Tax Team.**
- **The UK Tax Team is staffed with appropriately qualified and experienced individuals.**

Risk Management

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

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

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

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

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

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

Attitude towards tax planning and level of risk

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

When entering into commercial transactions, the UK group utilises available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. The UK group does not undertake tax planning unrelated to such commercial transactions.

Any structuring that is undertaken will have commercial and economic substance and will have full regard for the potential impact on our reputation and broader goals. Our intention is to ensure that our transactions and the tax implications arising from them reflect the reality of the commercial situation and are not designed to artificially avoid paying the right amount of tax.

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

Relationship with HMRC

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

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

This tax strategy is aligned with our Code of Ethics and is approved and owned by the relevant Board of Directors, supported by the Head of Atos UK & Ireland and the Head of Finance of each relevant Atos entity in the UK & Ireland.

June 2026

Appendix A – UK entities covered by this Tax Strategy (FY2025)

This strategy applies to the following UK entities ("Atos UK entities"):

Active companies as of 30 June 2026

1. Atos BPS Limited
2. Atos UK Holdings Limited
3. Atos International IT Holdings Limited
4. Atos IT Services Limited
5. Atos International IT Limited
6. Atos UK International IT Services Limited
7. Atos UK IT Holdings Limited
8. Atos IT Services UK Limited (nominated publishing entity)
9. Engage ESM Limited
10. Atos Investments Limited
11. Sema Investment UK Limited
12. Syntel Europe Limited
13. Ipsotek Limited
14. Processia Solutions Limited
15. Cloudreach Topco Limited
16. Cloudreach Acquisitions Limited
17. Cloudreach Holdings Limited
18. Cloudreach Europe Limited
19. Eviden UK International Limited
20. Eviden Technology Services Limited

Companies ceased to be part of the Atos UK group on completion of a sale as of 30 June 2026

21. Esprit Digital Services Limited
22. Bull UK Holdings Limited

Dormant companies as of 30 June 2026

23. Shere Limited
24. Atos IT Solutions and Services Limited
25. BR Business Systems Limited
26. Atos Limited
27. Barabas Limited
28. Atos Life Trustee Limited (deals with death in service for employees)
29. Atos Pension Schemes Limited (Pension trustees co)
30. Eviden Financial Services Limited
31. Eviden Holdings Limited
32. Eviden Information Systems Limited
33. Eviden N.D. Holdings Limited
34. Atos Consulting Limited
35. Engage ESM Holdings Ltd
36. Syan Holdings Limited
37. Atos UK IT Limited
38. Xinsys Ltd
39. Ipsotek Holdings Limited

Companies dissolved as of 30 June 2026

40. Atos Scotland GP Ltd
41. Atos APF Scotland GP Ltd
42. Atos ASPS Scotland GP Ltd
43. Atos Invest IT Services Limited
44. Eviden Holding UK 2 Limited