face the future

2021 REMUNERATION REPORT

ATOSS

A. Introduction

The present remuneration report explains the principles of the remuneration system for members of the Management Board and Supervisory Board of ATOSS Software AG, and describes the level and structure of the remuneration of board members in financial year 2021. The report is based on the requirements of Sec. 162 of the German Stock Corporation Act (AktG).

The German Corporate Governance Code (DCGK) as amended on December 16, 2019 entered into force in March 2020. The Supervisory Board of ATOSS Software AG attaches great importance to good corporate governance and transparency – also with respect to the remuneration of its board members. Both the remuneration system for the Management and Supervisory Boards and the remuneration report take account of the principles, recommendations and suggestions of the DCGK.

B. Review of financial year 2021

A clear link between the remuneration of Management Board members and their performance (pay for performance) is of crucial importance to the Supervisory Board. Besides a strong financial performance on the part of the ATOSS Group, this also includes the achievement of central, strategic targets.

A detailed presentation of the degree to which the Management Board met its financial, operating and non-financial performance targets in financial year 2021 follows in Section D.

In financial year 2021, ATOSS Software AG once again succeeded in maintaining its growth trajectory, while at the same time setting the stage strategically for the Group's greater international focus and further expansion of its business in the cloud. For example, Group sales grew by 13% to EUR 97.1 million (previous year: EUR 86.1 million). Operating earnings increased in the same period to EUR 27.2 million (previous year: EUR 26.2 million) with an EBIT margin of 28% (previous year: 30%). ATOSS Software AG has also set up for further growth with its first tier of management. By expanding the Management Board with the appointments of Dirk Häußermann as the new Co-CEO for the areas of globalization and marketing from April 1, 2021 and Pritim Kumar Krishnamoorthy as the new CTO from July 1, the Group is in a position to operate even more powerfully in its targeted markets in order to drive its globalization strategy and implementation of its cloud transformation on a sustainable basis.

C. Remuneration of members of the Management Board

The Supervisory Board applies the remuneration system approved by the Annual General Meeting with a majority of 86.09% on April 30, 2021 and described below to all employment contracts with Management Board members of ATOSS Software AG newly concluded, amended or extended two months after initial approval of the remuneration system by the Annual General Meeting (Sec. 87A (2) Sentence 1 AktG, Sec. 26j (1) of the Introductory Act to the German Stock Corporation Act (EGAktG)). The existing remuneration agreements apply to all management board employment contracts already running in compliance with the DCGK as well as Sec. 26j EGAktG. These do not provide for malus/clawback arrangements. With respect to individual management board remuneration agreements, see also Section D.

I. Contribution of the remuneration to the promotion of the business strategy and the long-term development of the Company

The remuneration system supports the business strategy of ATOSS Software AG to further consolidate its market position as a leading provider of time management and workforce scheduling software systems and to generate a high level of sustainable growth through the continuous acquisition of new customers and the expansion of existing customer installations.

The remuneration system provides incentives to promote this business strategy: The Short Term Incentive (STI) is based on the financial performance criteria of revenue and EBIT (unless otherwise agreed), which supports the focus on profitable growth. As part of a criteria-based adjustment factor (so-called modifier), operational and non-financial performance criteria (including ESG targets from the areas of environmental protection, social affairs and good corporate governance) with strategic importance for corporate development can also be taken into account when measuring the STI, thereby providing additional incentives for sustainable business practices as well. The multi-year bonus linked to the achievement of targets in strategically important areas and a share-based remuneration element (restricted stock units) also emphasise the orientation of remuneration towards performance and sustainable value enhancement.

The remuneration system also provides the framework for an appropriate remuneration of the members of the Management Board, which makes it possible to attract qualified management personnel and retain them at ATOSS Software AG in the long term.

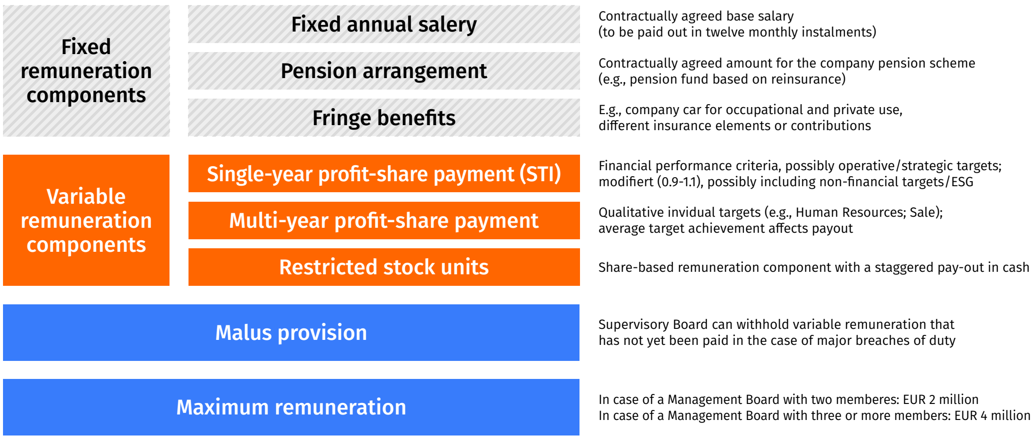
II. Maximum remuneration

The total remuneration to be granted to the entire Management Board for a financial year (total of all remuneration amounts spent by the Company for all acting members of the Management Board in a financial year, including annual basic salary, variable remuneration components, fringe benefits and pension expenses) is limited to an absolute maximum amount ("Maximum Remuneration"), irrespective of the financial year in which a remuneration element is paid out. The Maximum Remuneration is EUR 2 million in case of a Management Board with two members and EUR 4 million in case of a Management Board with three or more members.

III. Remuneration components and performance criteria for variable remuneration components

1. Overview of the remuneration components and their relative shares of the target total remuneration

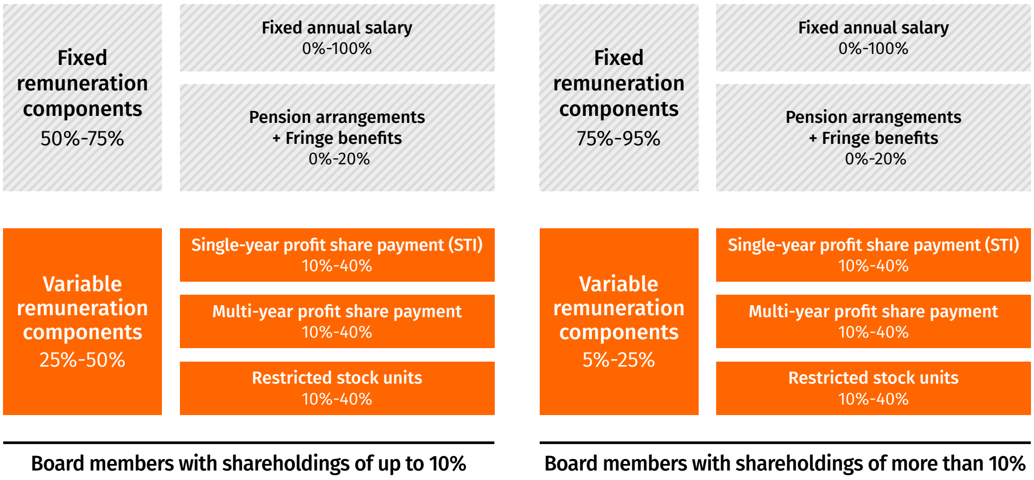
The remuneration of the members of the Management Board consists of fixed and variable remuneration components. The fixed components of the remuneration of the members of the Management Board comprise a fixed annual salary as well as various possible fringe benefits and pension benefits. The variable components are the Short Term Incentive (STI), which is based on short-term annual targets, the multi-year bonus and the share-based remuneration component (restricted stock units).



The share of fixed remuneration components (annual salary, fringe benefits, pension expenses) of the target total remuneration is between 50% and 75%. Fringe benefits and pension expenses each amount to 0% to 15% of the target total remuneration. The variable remuneration components account for 25% to 50% of the target total remuneration. Between 10% and 40% of the variable remuneration consists of remuneration with an annual assessment basis, between 10% and 40% of remuneration with a multi-year assessment basis and between 10% and 40% of share-based remuneration.

Deviating from this, the share of fixed remuneration components of the target total remuneration is 75% to 95% for a member of the Management Board who directly or indirectly owns more than 10% of the shares in ATOSS Software AG; in this case the share of variable remuneration components in the target total remuneration is correspondingly altered, although these do not have to include a share-based remuneration component.

Overview of remuneration structure with short-term and long-term remuneration components and their respective proportions



2. Fixed remuneration components

2.1. Fixed annual salary

The members of the Management Board receive a fixed annual salary in twelve monthly instalments, which are paid on the last day of each month.

2.2 Pension arrangements

For the benefit of the members of the Management Board, the Company grants an employer-financed company pension plan, e.g. in the form of a defined contribution plan based on reinsurance, as a standard retirement provision. The Company makes monthly or annual contributions under the defined contribution plan to an external provider. The amount of the contributions and further details are set out in the management board service agreement and/or a separate pension commitment.

Notwithstanding the above there is a vested pension commitment qualifying as a defined benefit plan for the chairman of the Management Board, Mr Andreas F.J. Obereder. Pension benefits include an old-age pension (payable for life from the age of 65), an early retirement pension, a disability pension or a survivor‘s pension. The pension level (old-age pension) is approximately 55% of the current fixed salary. The pension scheme for Mr Obereder may also be continued in the event of possible future contract amendments or extensions.

2.3 Fringe benefits
In addition, contractually agreed fringe benefits may be granted to members of the Management Board. The Company may provide each member of the Management Board with an appropriate company car for private use. In addition, up to 50% of the contributions paid for private health and long-term care insurance can be granted (limited to the employer‘s contribution that would be payable if the member of the Management Board had statutory health and long-term care insurance). Retirement benefits for Management Board members can also be subsidized by up to 50% (limited to up to 50% of the contributions to the statutory pension insurance that would be payable if the member of the Management Board would be covered by the statutory pension insurance). In addition, the members of the Management Board are covered by a directors and officers liability insurance (D&O insurance) with the legally required deductible, as well as accident insurance.

The Company will pay the cost of dread disease insurance for the chairman of the Management Board, Mr Andreas F.J. Obereder.

3. Variable remuneration components
The variable remuneration components are described below. Where relevant, the respective performance criteria are identified and their relationship to the business strategy and long-term development of the Company is explained. In addition, the methods for assessing the achievement of targets with regard to the performance criteria are also discussed. The variable remuneration components consist of an annual bonus (STI), a multi-year bonus and a share-based remuneration component in the form of Restricted Stock Units.

3.1 Single- year profit- share payment (STI)
The STI is granted to the members of the Management Board as a performance-related profit-share payment with a one-year assessment period. The STI pay-out amount in the event of 100% target achievement (“Target Amount” or “Target STI”) is specified in the management board service agreement.

In a first step, payments according to the STI depend on financial performance criteria (e.g. sales and earnings), supplemented where appropriate by operational and/or strategic annual targets. In a second step, the Supervisory Board takes into account the achievement of other operational and/or non-financial annual targets, which may include ESG targets (from the areas of environmental protection, social affairs and good corporate governance), as well as any exceptional developments, if applicable, via a so-called modifier (factor: 0.9 to 1.1).

The overall target achievement calculated from the performance criteria is multiplied by the modifier (0.9 to 1.1) and the defined Target Amount (in euros) and results in the pay-out amount. The annual pay-out amount of the STI is limited to a maximum of 200% (or a maximum of 220% if the modifier with a factor of 1.1 is applied) of the Target Amount. The amount payable is payable one month after the preparation of the consolidated financial statements of ATOSS Software AG for the preceding financial year in agreement with the Supervisory Board and is due for payment one month after the approval of the consolidated financial statements.

In the management board service agreement, monthly advance payments of a maximum of 50% of the target STI (basis: target achievement of 100%) should be provided for.

Performance criteria

Unless otherwise agreed in the management board service agreement, the financial performance criteria relate to sales (ATOSS group) and earnings before interest and taxes (EBIT) (ATOSS group). Several defined financial performance criteria are weighted equally, unless the Supervisory Board determines otherwise.

With the performance criteria of sales and EBIT, the STI links to key financial indicators for measuring the growth and profitability of the ATOSS group, which are utilised at group level and in individual divisions to manage the Company. The link to these financial performance criteria thus ensures the strategic alignment of the STI.

Prior to the start of the respective financial year, the Supervisory Board defines targets for the financial performance criteria, which are derived from the group planning for the respective financial year. After the end of the financial year, the overall target achievement is calculated on the basis of the target achievement regarding the individual performance criteria (e.g. sales and EBIT). The target achievement is determined by the Supervisory Board by comparing the actual values with the targets (budget values) for the respective financial year.

The range of possible target achievements for the financial performance criteria is between 0% and 200%. Depending on the target values (budget values correspond to 100% target achievement) of the financial performance criteria, a threshold and a maximum value are defined. If the actual value achieved in the respective financial year is at or below the threshold value, the target achievement corridor is missed and target achievement is 0%. If the value actually achieved is at or above the maximum value, the maximum target achievement level is 200%. In between the threshold and maximum values, the degree of target achievement develops linearly. The overachievement of the sales target may be contractually limited to a sales-EBIT ratio (example: overachievement is limited to the extent that consolidated sales may not exceed 20 times EBIT).

In addition to financial performance criteria, the Supervisory Board may also define annual targets as operationally and/or strategically oriented performance criteria that take into account the individual or collective performance of the members of the Management Board, to the extent provided for in the management board service agreement. In this case, the content requirements for these annual targets correspond to the requirements for the targets of the multi-year profit-share payment; reference is made to the respective explanations in the context of the multi-year profit- share payment (see No. III.3.2 below). In order to ensure sufficiently differentiated incentives, only specific targets can be set for the single- year profit-share payment (STI) that differ from the specific targets set for the multi-year profit-share payment.

The inclusion of annual targets enables the Supervisory Board to provide additional individual or collective incentives regarding the fulfilment of specific targets of material importance for the operational and/or strategic development of the Company.

The Supervisory Board defines the targets at its due discretion, taking into account the corporate strategy communicated to the capital market, and also determines whether and to what extent individual targets for individual Management Board members or collective targets for all Management Board members are relevant. Several defined operational and/or strategic goals are weighted equally among each other, unless the Supervisory Board determines otherwise.

The target achievement is assessed by the Supervisory Board on the basis of suitable quantitative or qualitative surveys at its due discretion. The possible target achievement is between 0% and 200%.

There are no subsequent changes to the targets for the financial year.

The payment of the STI can also be made contractually dependent on compliance with the following financial payment conditions:

- The audited individual financial statements of ATOSS Software AG for the respective financial year show a net income (HGB); and/or
- the EBIT at group level in the respective financial year is positive.

Furthermore, the payment of the STI may be limited to the extent that the total amount of all variable remuneration elements to be paid to the members of the Management Board does not exceed 50% of the net income (HGB) reported in the respective financial year in accordance with the audited individual financial statements of ATOSS Software AG; any STI amounts exceeding this limit will be reduced equally for all members of the Management Board.

Criteria-based adjustment factor

In addition, a modifier as a criterion-based adjustment factor (factor: 0.9 to 1.1) is provided for as an integral part of the STI. By means of the criteria-based adjustment factor, annual targets of strategic importance for the Company‘s development are taken into account, which may in particular also take into account non-financial performance criteria (including ESG targets).

Subject to any agreed specifications in the management board service agreement, the Supervisory Board decides on the selection of the performance criteria relevant for the criteria-based adjustment factor at its due discretion. Specific targets that may already be provided for as performance criteria of the STI or the multi-year bonus cannot be considered a second time in the adjustment factor.

The possible inclusion of ESG targets such as a high level of employee satisfaction or environmental aspects (e.g. CO_2 emissions) can also provide incentives to act sustainably and in the interests of all stakeholders of ATOSS Software AG in the operating business as well. With regard to the promotion of the Company‘s business strategy and long-term development through other targets of strategic importance, please refer to the comments on the STI performance criteria.

In addition, it can be agreed that the modifier also takes into account extraordinary developments. This allows for any special situations (such as exceptional, far-reaching changes in the economic situation) that are not adequately covered by the performance criteria to be taken into account.

Before the beginning of each financial year, the Supervisory Board shall define annual targets of strategic importance for the modifier, including, where appropriate, non-financial ESG targets, and their weighting.

The modifier is determined by the Supervisory Board on the basis of suitable quantitative or qualitative surveys at its due discretion depending on the degree of fulfilment of the defined performance criteria and the possible occurrence of extraordinary developments. The factor of the modifier can be between 0.9 and 1.1. The performance criteria and the assessment of the extent to which the annual targets have been achieved are explained in the remuneration report for the financial year in which the target achievement was determined. The same applies regarding any consideration of exceptional developments.

3.2 Multi-year profit-share payment

In addition to the STI, the members of the Management Board are granted a multi-year profit-share payment dependent on individual qualitative targets. The assessment period takes into account the term of the Management Board member's contract (contract period) and the calendar years or short calendar years falling within the contract period (so-called target periods) and provides for a staggered pay-out of a partial amount depending on the average achievement of targets over several years. The amount of the multi-year profit- share payment granted per financial year in the event of 100% target achievement is specified in the management board service agreement.

The definition of qualitative individual targets in strategically relevant operational areas (such as Human Resources and Sales) provides performance incentives for the successful implementation of concrete measures to achieve strategic targets. Staggered assessment and pay-out periods promote a sustainable target achievement and provide incentives for a consistent performance.

The multi-year profit- share payment is determined by the achievement of operationally and/ or strategically oriented individual targets in two or more target categories of strategic importance to ATOSS Software AG (e.g. Human resources and Sales). The relevant target categories are determined by the Supervisory Board, which also decides whether individual or collective categories apply to all members of the Management Board. The specific targets may include, in particular, the following aspects:

- Strategic targets of corporate development (e.g. cloud transformation)
- Department-specific targets for the respective member of the Management Board

Before the start of the target period, the Supervisory Board defines one or more individual targets for each target category for one target period in each case. Each full calendar year or short calendar year (if the contract period differs from calendar years, e.g. contract period starts on 1 April and ends on 31 March) falling within the contract period represents a target period. The target periods in the contract period are combined into two accounting periods. There are no subsequent changes to the individual targets.

The achievement of targets is evaluated and determined by the Supervisory Board within one month of the end of the respective target period separately for each target category on the basis of suitable quantitative or qualitative surveys using the target achievement points. The range of possible target achievement per target category is between 0% (no target achievement points) and 200% (20 target achievement points). Each target achievement point corresponds to 10% target achievement (examples: 5 points correspond to a target achievement of 50%, 12 points correspond to a target achievement of 120%).

Advances on the multi-year profit- share payment can be paid in twelve equal monthly instalments up to a maximum of 50% of the target amount of the multi-year profit- share payment (target achievement of 100%). After the end of a target period and the determination of target achievement, the multi-year profit- share payment is paid out up to the level of 100% target achievement (the average of the individual targets per target period is decisive), offsetting the advances already paid.

An average target achievement of more than 100% is carried forward as an overachievement and only paid out at the end of the respective accounting period (accounting period I or accounting period II), taking into consideration the bonus-malus provision below:

- With an average overall target achievement across all individual targets of 0 to 30%, the extrapolated overachievement is reduced by 25%.
- With an average overall target achievement across all individual targets of 170% to 200%, the extrapolated overachievement is increased by 25%.

The possibility of a reduction or increase (even in the case of maximum overachievement) of the multi-year profit-share payment due to a possible application of the adjustment factor in the event of extraordinary developments (see No. III.3.4 below) remains unaffected.

In all other cases, the extrapolated overachievement is paid out unchanged at the end of the respective accounting period.

The payment of the multi-year profit-share payment can be made contractually dependent on ATOSS Software AG reporting a net income (HGB) for the respective accounting period. Furthermore, the payment of the multi-year profit-share payment may be limited to the extent that the total amount of all variable remuneration elements to be paid to the members of the Management Board does not exceed 50% of the net income of ATOSS Software AG (HGB) reported in the respective accounting periods; any amounts exceeding this limit will be reduced equally for all members of the Management Board.

3.3 Share-based remuneration component: restricted stock units

In addition, the members of the Management Board receive a variable remuneration component with a long-term incentive effect in the form of virtual shares (restricted stock units) (regarding the exception for members of the Management Board with an existing qualified shareholding, see no. III.No.1 above). The remuneration element is cash-settled; no delivery of shares is taking place. The restricted stock units are subject to vesting over a period of up to 5 years, in which the availability is staggered over the respective pay-out amount. The members of the Management Board may only dispose of the full amounts paid out after the expiry of a vesting period of up to five years.

The granting of share-based restricted stock units with up to 5-year vesting contributes to an increased alignment of interests between members of the Management Board and shareholders. This also promotes the strategic target of increasing the value of the Company in the long term.

The grant amount is specified in the management board service agreement. Restricted stock units are granted per appointment period or annually. At the beginning of an appointment period or, in the case of annual grants, a financial year, a number of restricted stock units equal to the grant amount is awarded to the members of the Management Board. The specific number of restricted stock units granted is determined by the average price of ATOSS Software AG shares (Xetra daily closing prices) over a three-month period prior to them being granted.

The first vesting period ends no later than 24 months after the granting for 20% of the initially granted restricted stock units. The amount paid out is based on the average price of ATOSS Software AG shares (Xetra daily closing prices) over a three-month period prior to the end of the first vesting period.

The second vesting period ends no later than 48 months after the date of granting for an additional 40% of the initially granted restricted stock units. The amount paid out is based on the average price of ATOSS Software AG shares (Xetra daily closing prices) over a three-month period prior to the end of the second vesting period.

The third and final vesting period will end no later than 60 months after granting for the remaining 40% of the initially granted restricted stock units. The amount paid out is based on the average price of ATOSS Software AG shares (Xetra daily closing prices) over a three-month period prior to the end of the third vesting period.

Payments from the share-based remuneration component are limited in total to a maximum of 200% (or a maximum of 220% in the event of any application of the adjustment factor for extraordinary developments (No. III.3.4) with a factor of 1.1) of the granting amount.

The payments are due within ten banking days after the end of the respective vesting period. Contractually, a suspension of the vesting periods can be agreed for periods in which the service obligation of the Management Board member is suspended. The consideration of corporate actions and dividend distributions during the vesting periods is based on the provisions in the management board service agreement. Customary market forfeiture provisions can also be agreed therein.

3.4 Adjustment factor for extraordinary developments
With regard to the multi-year profit-share payment (No. III.3.2) and the share-based remuneration component (No. III.3.3), it can be agreed in the management board service agreement that possible extraordinary developments that may occur will be taken into account via a modifier (factor: 0.9 to 1.1). In this case, such special situations may also be taken into account for these remuneration elements by the Supervisory Board at its due discretion. In the event of an adjustment to pay-outs, this is specifically justified in the remuneration report.

IV. Deferral periods for the payment of remuneration components
The multi-year profit- share payment is generally paid after the target periods have expired and the target have been defined (taking into account payments made in advance). In the event of a target achievement of more than 100%, the portion of the multi-year profit- share payment attributable to this overachievement is withheld until the end of the regular multi-year accounting period and only paid out depending on the average overall target achievement during the respective accounting period.

The staggered payment from the share-based remuneration component (restricted stock units) is described under No. III.3.3, to which reference is made.

With regard to the possibility of withholding variable remuneration not yet paid out (malus), reference is made to the following explanations under No. V.

V. Possibilities of the Company to retain variable remuneration components
The Supervisory Board is entitled to withhold (malus) all or part of the amounts paid out from variable remuneration components (annual profit- share payment, multi-year profit- share payment and/or share-based remuneration component) under certain conditions.

If a member of the Management Board commits a serious breach of statutory or contractual duty, as specified in the management board service agreement, acting at least grossly negligent, the Supervisory Board has the right to reduce the variable remuneration still unpaid in part or in full at its discretion.

Statutory claims, such as the possibility of claiming damages, remain unaffected by this.

VI. Share-based remuneration
The restricted stock units described in No. III.3.3 are to be regarded as a share-based remuneration component within the meaning of Section 87a (1) sentence 2 no. 7 AktG. For the further information provided in this respect, please refer to the description under No. III.3.3.

VII. Remuneration-related legal transactions

1. Terms and conditions of the termination of remuneration-related legal transactions, including the respective notice periods

Management board service agreements are concluded for a fixed term and accordingly do not provide for a regular termination opportunity. The service agreements of the current members of the Management Board have the following terms and termination provisions:

The term of the management board service agreement of the chairman of the Management Board, Mr Andreas F.J. Obereder, expires on 31 December 2023. In the event of any premature dismissal for cause (Section 84 (3) AktG), Mr Obereder's contract will also end. The same applies in the event of a possible dissolution of the Company. The management board service agreement of Mr Dirk Häußermann has a term until 31 March 2024. The management board service agreements of Mr Christof Leiber and Mr Pritim Kumar Krishnamoorthy both have a term until 30 June 2026.

2. Compensation for dismissal

The management board service agreements do not provide for any severance entitlements or other compensations for dismissal. However, in the event of a revocation of their appointment, their resignation or dismissal, the current Management Board agreements with Mr Dirk Häußermann, Mr Pritim Kumar Krishnamoorthy and Mr Christof Leiber provide for monthly remuneration equating to one twelfth of their basic salary and variable payments assuming 100% achievement of targets for the period of their leave of absence.

3. Pension arrangements

The main features of the pension arrangements are explained in the context of the information provided under No. III.2.2

VIII. Consideration of the remuneration and employment conditions of the employees when determining the remuneration system)

The Supervisory Board regularly reviews the appropriateness of the remuneration of the members of the Management Board, among other things, on the basis of a comparison with the Company's internal remuneration structure (vertical comparison). When assessing the appropriateness in vertical terms, the remuneration of the Management Board is compared with the remuneration of the reporting level below the Management Board (defined senior management group: board of senior managers, i.e. managers in the ATOSS Group with a level greater than 7) as well as the total workforce of ATOSS Software AG and its German group companies. In the context of this vertical comparison, the Supervisory Board takes particular account of the ratio of the remuneration of the Management Board to the remuneration of the aforementioned employees over time.

IX. Procedures for establishing, implementing and reviewing the remuneration system
The Supervisory Board decides on a clear and comprehensible remuneration system for the members of the Management Board and presents the decided remuneration system to the annual general meeting for approval.

The Supervisory Board reviews the remuneration system and the appropriateness of the Management Board‘s remuneration on a regular basis at its due discretion and, if necessary, also on an ad hoc basis - but at least every four years. For this purpose, on the one hand, a vertical comparison is made between the remuneration of the Management Board and the remuneration of the workforce (cf. already under no. VIII.). In addition, the remuneration amount and structure are compared with a peer group defined by the Supervisory Board consisting of generally listed companies which, among other things, have a comparable market position and the composition of which is published (so-called horizontal comparison).

As part of the review, the Supervisory Board consults external remuneration experts and other advisors as necessary. In doing so, the Supervisory Board ensures the independence of the external remuneration experts and consultants from the Management Board and takes precautions to avoid conflicts of interest. Should a conflict of interest arise in connection with the establishment or implementation or the review of the remuneration system, the Supervisory Board will deal with it in the same way as with other conflicts of interest in the person of a Supervisory Board member (in particular by abstaining from voting on resolutions).

In the event of significant changes, but at least every four years, the remuneration system is presented again to the annual general meeting for approval. If the annual general meeting does not approve the system presented, the Supervisory Board shall present a revised remuneration system to the annual general meeting for approval at the following ordinary annual general meeting at the latest.

The Supervisory Board may temporarily deviate from the remuneration system (procedures and regulations governing the remuneration structure) and its individual components or introduce new remuneration components if this is necessary in the interests of the long-term welfare of ATOSS Software AG. Under the aforementioned circumstances, the Supervisory Board also has the right to grant special payments to newly appointed members of the Management Board to compensate for salary losses regarding a previous employment relationship or to cover the costs arising from a change of location. Deviations can also temporarily lead to a deviating amount of the Maximum Remuneration. A deviation from the remuneration system is only possible on the basis of a corresponding resolution of the Supervisory Board that establishes the exceptional circumstances and the necessity of a deviation. In the event of a deviation, the remuneration report must specify the specific components of the remuneration system from which the deviation was made and explain the necessity of the deviation (Section 162 (1) sentence 2 no. 5 AktG).

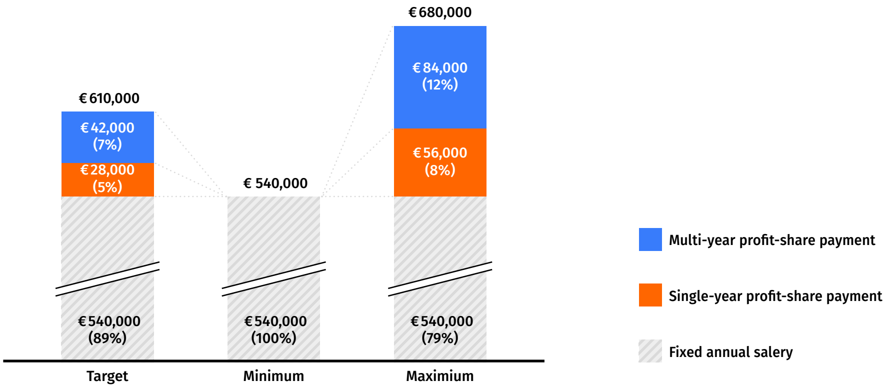
D. Level of Management Board remuneration in financial year 2021

1. Remuneration of active members of the Management Board in the financial year

1.1 Agreements on targets

CEO Andreas F.J. Obereder
The contract with the CEO, Mr. Andreas F.J. Obereder was concluded with effect from January 1, 2019 for a term of five years until December 31, 2023. 40% of the variable remuneration targets agreed in the contract constitute single-year targets and 60% multi-year targets calculated over a period of three years. The single-year targets comprise sales and earnings targets in equal proportions. The multi-year targets comprise quantitative sales targets over the periods 2019-2021 and 2022-2024, and they are limited to 200%. Furthermore, the following contractually agreed fringe benefits are granted to Andreas F.J. Obereder: company car for private and company use, subsidy towards contributions for private health and long-term care insurance, contributions for D&O liability insurance, accident insurance as well as dread disease insurance.

Target remuneration as well as minimum and maximum remunerations in financial year 2021 for the CEO Andreas F.J. Obereder are as follows:



Entitlement to the single-year profit-share payment dependent on “Group sales” grows in a straight line from EUR 0 up to 50% of the agreed single-year profit-share payment between the following benchmarks: (budgeted sales -10%) and (budgeted sales +0%). Over-achievement is fundamentally possible through a linear continuation of the aforementioned rule up to a further 50% of the single-year profit-share payment although it is limited to the extent that Group sales may not exceed 20 times EBIT.

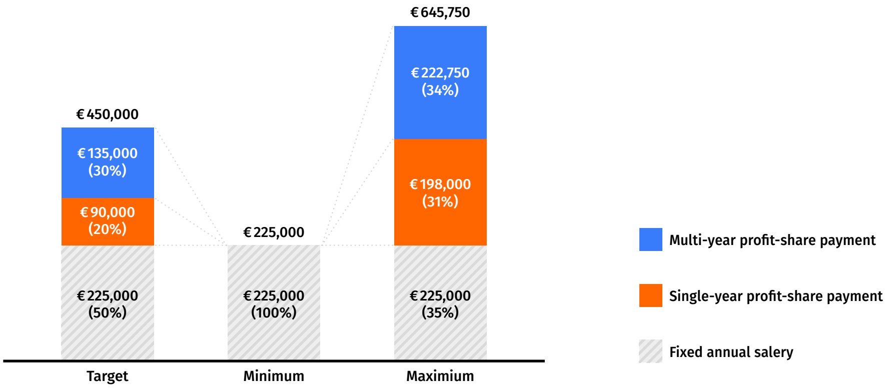
Entitlement to the single-year profit-share payment dependent on “Group EBIT” grows in a straight line from EUR 0 up to 50% of the agreed single-year profit-share payment between the following benchmarks: (budgeted EBIT -50%) and (budgeted EBIT +0%). If the budgeted EBIT is exceeded by up to 50%, this will lead to a corresponding linear increase in the single-year profit-share payment of max. 50% of the single-year profit-share payment.

Entitlement to 100% of the multi-year profit-share payment grows in a straight line from 0% to 100% between the benchmarks of average Group sales growth of 5% and 10% p.a. Entitlement to a further 100% of the quantitative target profit-share also grows in a straight line between the benchmarks of average Group sales growth of 10% p.a. and 14% p.a. The unweighted average over the three-year period is definitive in each case. The multi-year profit-share payment is limited to 200%.

In the case of the definitive performance indicators for the single-year target in 2021, "Group sales" and "Group EBIT", the "Group sales" figure of EUR 97.1 million and the "Group EBIT" figure of EUR 27.2 million resulted in target achievement rates of 144% and 137% respectively. For the multi-year target which was based on "average Group sales growth for the period 2019-2021" as the performance indicator, the Group's sales growth over the last three financial years of 16% gave a target achievement rate of 200%.

Co-CEO Dirk Häußermann (since 04/01/2021)
The management board contract of Co-CEO Dirk Häußermann was concluded for a term of three years effective from April 1, 2021 to March 31, 2024. 40% of the remuneration targets agreed in the contract constitute single-year targets and 60% multi-year targets calculated over a period of three years. The single-year targets contain sales and earnings targets in equal proportions and are limited to 200% (or 220% if a modifier is applied with a factor of 1.1). The multi-year targets are based on a multi-year assessment defined on the basis of qualitative targets. Furthermore, Dirk Häußermann is granted the following, contractually agreed fringe benefits: company car for private and company use, subsidy towards contributions for private health and long-term care insurance, contributions for D&O liability insurance and accident insurance.

The pro-rated target remuneration as well as minimum and maximum remunerations attributable to the financial year 2021 (04/01/2021 to 12/31/2021) for Co-CEO Dirk Häußermann are as follows:



The definitive performance indicators for the single-year target for 2021 are “Group sales” and “Group EBIT” for the financial year 2021. For the modifier, two equally weighted annual targets were defined (annual target 1: effectiveness in growing international sales, annual target 2: effectiveness in the progress made on organizational development targets in the area of Alliances & SMEs).

Entitlement to the single-year profit-share payment dependent on “Group sales” grows in a straight line from EUR 0 up to 50% of the agreed single-year profit-share payment between the following benchmarks: (budgeted sales -10%) and (budgeted sales +0%). Over-achievement is fundamentally possible through a linear continuation of the aforementioned rule up to a further 50% of the single-year profit-share payment although it is limited to the extent that Group sales may not exceed 20 times EBIT.

Entitlement to the single-year profit-share payment dependent on “Group EBIT” grows in a straight line from EUR 0 up to 50% of the agreed single-year profit-share payment between the following benchmarks: (budgeted EBIT -50%) and (budgeted EBIT +0%). If the budgeted EBIT is exceeded by up to 50%, this will lead to a corresponding linear increase in the single-year profit-share payment of max. 50% of the single-year profit-share payment.

The equally weighted performance indicators of “Software license orders outside of DACH (Germany, Austria, Switzerland) (2021-2023)” and “Group sales in 2023” were defined for the multi-year target 2021-2023.

Entitlement to the multi-year profit-share payment on the basis of “Software license orders” rises from EUR 0 to 200% in a straight line (cap in the event of over-performance), but a claim to payment only arises when the minimum level is exceeded (80% of target). If performance fails to reach the minimum threshold, the multi-year profit-share payment, to the extent that it depends on “Software license orders 2021-2023 outside DACH”, is assessed as EUR 0.

Entitlement to the multi-year profit-share payment on the basis of ATOSS Group sales (excl. acquisitions) in financial year 2023 rises from EUR 0 to 130% in a straight line (cap in the event of over-performance), but a claim to payment only arises when the minimum level is exceeded (90% of target). If performance fails to reach the minimum threshold, the multi-year profit-share payment, to the extent that it depends on ATOSS Group sales in 2023, is assessed as EUR 0.

The multi-year profit-share payment is limited to 200%.

In the case of the definitive performance indicators for the single-year target in 2021, “Group sales” and “Group EBIT”, the “Group sales” figure of EUR 97.1 million and the “Group EBIT” figure of EUR 27.2 million resulted in target achievement rates of 144% and 137% respectively. The two modifiers defined for the single-year targets for 2021 were achieved with 100%.

In the case of the multi-year target based on both “Software license orders outside DACH (2021-2023)” and “Group sales in 2023” in equal proportions as the performance indicators, 100% of the target was achieved for “Software license orders outside DACH (2021-2023)” over the whole period 2021 to 2023 as of 12/31/2021.

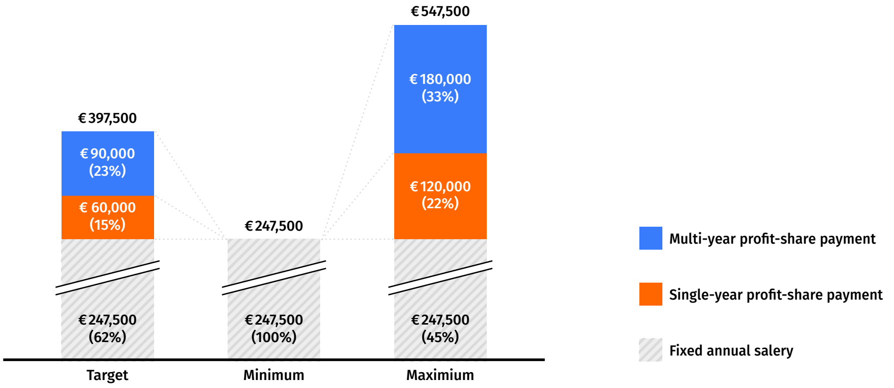
In addition, Dirk Häußermann also receives a further variable remuneration component acting as a long-term incentive in the form of phantom options through AOB Invest GmbH, Grünwald, Germany (ultimate parent company of ATOSS Software AG, Munich). For this purpose, a contract was concluded between AOB Invest GmbH and Dirk Häußermann for the granting of a long-term incentive. This agreement gives Dirk Häußermann a direct entitlement to the profit that he would have realized on selling his shares after exercising his stock options (after deducting the initial value as well as any taxes and/or charges). Under the terms of the agreement, AOB Invest GmbH granted Dirk Häußermann 42,000 phantom options at a fixed strike price of EUR 130 per share. The phantom options are subject to a 5-year vesting period during which the availability of each payout is staggered over time. Dirk Häußermann can only freely dispose of the full payment amount after a 5-year vesting period has elapsed.

The first vesting period ends after 24 months with an allocation of 20 percent of the phantom options granted, the second vesting period after 36 months with an allocation of a further 20 percent of the phantom options granted, the third vesting period after 48 months with an allocation of a further 30 percent of the phantom options granted and the fourth vesting period after 60 months with allocation of the last 30 percent of the phantom options granted. The phantom options can be exercised in particular on termination of the management board contract or after five years of service for ATOSS as a member of the Management Board. Phantom options can be exercised if an exit event applies, provided the minimum increase in the ATOSS share price on the exercise date is at least 30% by comparison with the baseline price of EUR 130 (success hurdle). Payment from the share-based remuneration component is determined in accordance with the following formula and limited to a maximum amount of EUR 200 per phantom option: number of vested phantom options x average value = payout The average value here is defined as the average price per share in the three-month period before the exit event minus EUR 130.

CFO Christof Leiber

The existing management board contract of CFO Christof Leiber dated June 30 / July 5, 2016, which runs until March 31, 2022, was replaced by means of a resolution adopted by the Supervisory Board on April 26, 2021 by a new management board employment contract effective from July 1, 2021 and extended by four years and three months until June 30, 2026. 40% of the remuneration targets agreed in the contract constitute single-year targets and 60% multi-year targets calculated over a period of three years. The single-year targets comprise sales and earnings targets in equal proportions. The multi-year targets comprise quantitative sales targets and are limited to 200%. Furthermore, Christof Leiber is granted the following, contractually agreed fringe benefits: company car for private and company use, pension benefits, subsidy towards contributions for private health and long-term care insurance, contributions for D&O liability insurance and accident insurance.

Target remuneration as well as minimum and maximum remunerations (excl. Restricted Stock Units) in financial year 2021 for CFO Christof Leiber are as follows:



Entitlement to the single-year profit-share payment dependent on "Group sales" grows in a straight line from EUR 0 up to 50% of the agreed single-year profit-share payment between the following benchmarks: (budgeted sales -10%) and (budgeted sales +0%). Over-achievement is fundamentally possible through a linear continuation of the aforementioned rule up to a further 50% of the single-year profit-share payment although it is limited to the extent that Group sales may not exceed 20 times EBIT.

Entitlement to the single-year profit-share payment dependent on "Group EBIT" grows in a straight line from EUR 0 up to 50% of the agreed single-year profit-share payment between the following benchmarks: (budgeted EBIT -50%) and (budgeted EBIT +0%). If the budgeted EBIT is exceeded by up to 50%, this will lead to a corresponding linear increase in the single-year profit-share payment of max. 50% of the single-year profit-share payment.

To calculate the multi-year profit-share payment for 2021, a profit-share plan was agreed with Christof Leiber with equally weighted targets in the three target categories of "IT & Personnel", "Sales" and "Other strategic issues". Each of the above-mentioned target categories are evaluated on equal terms and combined to form an overall assessment of whether the target has been achieved. The achievement of targets with respect to each target period is measured in accordance with the following scale: 1 point = 10% of target achieved, 2 points = 20% up to 20 points = 200%

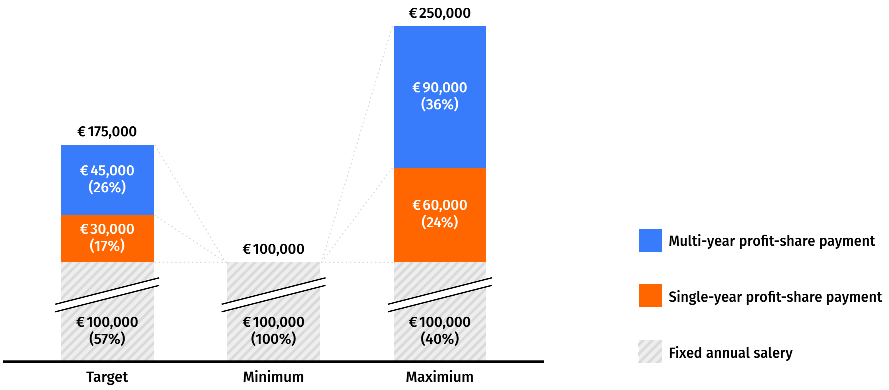
In the case of the definitive performance indicators for the single-year target in 2021, "Group sales" and "Group EBIT", the "Group sales" figure of EUR 97.1 million and the "Group EBIT" figure of EUR 27.2 million resulted in target achievement rates of 144% and 137% respectively. With regard to the multi-year target relating to the three categories of "IT & Personnel", "Sales" and "Other strategic issues", a target achievement score of 14 points was assessed, equating to 140%.

In addition, Christof Leiber was granted Restricted Stock Units with an equivalent value of EUR 1.0 million on July 1, 2021. This share-based remuneration component is designed for cash settlement. No shares are supplied. The Restricted Stock Units are subject to a 5-year vesting period during which the availability of each payout is staggered over time. The first vesting period ends on June 30, 2023 with 10%, the second on June 30, 2025 with a further 20% and the third and last vesting period ends on June 30, 2026 with the remaining 70%. The cash settlement is restricted to the end of the final vesting period or earlier departure in which case it is limited to the portion subject to vesting at that time. At the time the Restricted Stock Units were granted, the average price of shares in ATOSS Software AG (Xetra daily closes) for the previous three months was EUR 172.86 per share. The number of virtual shares granted is thus 5,785 shares. The payouts for this share-based remuneration component are limited to max. EUR 3.0 million.

CTO Pritim Kumar Krishnamoorthy (since 07/01/2021)

The management board contract of CTO Pritim Kumar Krishnamoorthy was concluded for a term of five years effective from July 1, 2021 to June 30, 2026. 40% of the remuneration targets agreed in the contract constitute single-year targets and 60% multi-year targets calculated over a period of three years. The single-year targets contain sales and earnings targets in equal proportions and are limited to 200% (or 220% if a modifier is applied with a factor of 1.1). The multi-year targets are based on a multi-year assessment defined on the basis of qualitative targets.

The pro-rated target remuneration as well as minimum and maximum remunerations attributable to the financial year 2021 (07/01/2021 to 12/31/2021) for CTO Pritim Kumar Krishnamoorthy are as follows:



The definitive performance indicators for the single-year target for 2021 are “Group sales” and “Group EBIT” for the financial year 2021. An annual target was defined as a modifier (effectiveness in achieving R&D targets in accordance with the target agreed with the CTO before his appointment to the Board).

Entitlement to the single-year profit-share payment dependent on “Group sales” grows in a straight line from EUR 0 up to 50% of the agreed single-year profit-share payment between the following benchmarks: (budgeted sales -10%) and (budgeted sales +0%). Over-achievement is fundamentally possible through a linear continuation of the aforementioned rule up to a further 50% of the single-year profit-share payment although it is limited to the extent that Group sales may not exceed 20 times EBIT.

Entitlement to the single-year profit-share payment dependent on “Group EBIT” grows in a straight line from EUR 0 up to 50% of the agreed single-year profit-share payment between the following benchmarks: (budgeted EBIT -50%) and (budgeted EBIT +0%). If the budgeted EBIT is exceeded by up to 50%, this will lead to a corresponding linear increase in the single-year profit-share payment of max. 50% of the single-year profit-share payment.

To calculate the multi-year profit-share payment for 2021, a profit-share plan was agreed with Pritim Kumar Krishnamoorthy with equally weighted targets in the three target categories of "Cloud transformation", "Development of organization I&D" and "Other strategic issues". Each of the above-mentioned target categories are evaluated on equal terms and combined to form an overall assessment of whether the target has been achieved. The achievement of targets with respect to each target period is measured in accordance with the following scale: 1 point = 10% of target achieved, 2 points = 20% up to 20 points = 200%

In the case of the definitive performance indicators for the single-year target in 2021, "Group sales" and "Group EBIT", the "Group sales" figure of EUR 97.1 million and the "Group EBIT" figure of EUR 27.2 million resulted in target achievement rates of 144% and 137% respectively. The modifiers defined for the single-year targets for 2021 were achieved with 100%. With regard to the multi-year target relating to the three categories of "Cloud transformation", "Development of organization I&D" and "Other strategic issues", a target achievement of 97% was achieved.

In addition, Pritim Kumar Krishnamoorthy was granted Restricted Stock Units with an equivalent value of EUR 1.0 million on July 1, 2021. This share-based remuneration component is designed for cash settlement. No shares are supplied. The Restricted Stock Units are subject to a 5-year vesting period during which the availability of each payout is staggered over time. The first vesting period ends on June 30, 2023 with 10%, the second on June 30, 2025 with a further 20% and the third and last vesting period ends on June 30, 2026 with the remaining 70%. The cash settlement is restricted to the end of the final vesting period or earlier departure in which case it is limited to the portion subject to vesting at that time. At the time the Restricted Stock Units were granted, the average price of shares in ATOSS Software AG (Xetra daily closes) for the previous three months was EUR 172.86 per share. The number of virtual shares granted is thus 5,785 shares. The payouts for this share-based remuneration component are limited to max. EUR 3.0 million.

1.2 Remuneration granted and owed in financial year 2021

The following tables show the individual remuneration granted and owed to each member of the Management Board in financial year 2021 in accordance with Sec. 162 (1) Sentence 1 AktG. They therefore include all amounts granted and owed to individual Management Board members in the reporting period for the work performed. This applies to the single-year and multi-year profit-share payments if the performance conditions underlying the remuneration have been met. The single-year profit-share payment for financial year 2021 as well as the multi-year payment for which the targets were met in financial year 2021, are therefore shown as remuneration granted.

The figures are split between fixed and variable remuneration components. The variable remuneration elements are divided into single-year and multi-year variable remuneration.

CEO Andreas F.J. Obereder

2021	in €	share
Fixed remuneration components		
Fixed annual salary	540,000	68%
Fringe benefits	130,737	16%
Total fixed remuneration	**670,737**	**84%**
Variable remuneration components		
Singl-year profit-share payment (STI)	39,287	5%
Multi-year profit-share payment	84,000	11%
Total variable components	**123,287**	**16%**
Total remuneration	**794,024**	**100%**

Co-CEO Dirk Häußermann (since 04/01/2021)

2021	in €	share
Fixed remuneration components		
Fixed annual salary	225,000	48%
Fringe benefits	11,514	2%
Total fixed remuneration	**236,514**	**51%**
Variable remuneration components		
Singl-year profit-share payment (STI)	126,280	27%
Multi-year profit-share payment	101,250	22%
Total variable components	**227,530**	**49%**
Total remuneration	**464,044**	**100%**

CFO Christof Leiber

2021	in €	share
Fixed remuneration components		
Fixed annual salary	247,500	50%
Fringe benefits*	36,722	7%
Total fixed remuneration	**284,222**	**57%**
Variable remuneration components		
Singl-year profit-share payment (STI)	84,187	17%
Multi-year profit-share payment	126,000	25%
Total variable components	**210,187**	**43%**
Total remuneration	**494,409**	**100%**

* incl. contributions to direct insurance (EUR 1,752) and to the pension fund (EUR 3,216)

CTO Pritim Kumar Krishnamoorthy (since 07/01/2021)

2021	in €	share
Fixed remuneration components		
Fixed annual salary	100,000	51%
Fringe benefits*	8,105	4%
Total fixed remuneration	**108,105**	**55%**
Variable remuneration components		
Singl-year profit-share payment (STI)	42,093	22%
Multi-year profit-share payment	45,000	23%
Total variable components	**87,093**	**45%**
Total remuneration	**195,198**	**100%**

2. Pension benefits

ATOSS Software AG grants Management Board members Dirk Häußermann, Christof Leiber and Pritim Kumar Krishnamoorthy a company pension financed by the employer in the form of a defined contribution plan on the basis of reinsurance as a standard retirement age pension. To this end, the company makes monthly contributions to an external provider in accordance with the defined contribution plan. See the table below for the level of contributions made in 2021 per Management Board member. For Christof Leiber, there is also a commitment to a pension fund and direct insurance policy. See also the table below for the level of contributions made.

There is a non-forfeitable pension commitment in favor of CEO Andreas F.J. Obereder that qualifies as a defined benefits plan. There were no changes to this commitment in financial year 2021. Pursuant to this plan, pension payments will commence when the recipient reaches the age of 65 and will be paid for life. The total amount for pension entitlements earned by active Management Board members in financial year 2021 of EUR 133,076 (previous year: EUR -24,093) under the German Commercial Code (HGB) or EUR 318,391 (previous year: EUR 312,804) under IFRS was recognized in personnel expenses (service costs).

As of December 31, 2021, the following pension entitlements applied under HGB and IFRS and the following contributions were paid into the benevolent fund, the direct insurance policy and the pension fund:

	HGB		IFRS	
	Service cost	**Settlement amount of the pension obligation**	**Service cost**	**Present value of pension obligation**
in €	2021	12/31/2021	2021	12/31/2021
Andreas F.J. Obereder	133,076	9,063,915	318,391	10,670,653
Dirk Häußermann [1)]	27,000		27,000	
Christof Leiber [1)]	36,000		36,000	
Pritim Kumar Krishnamoorthy [1)]	18,000		18,000	

[1)] Contributions to the provident fund

3. Payments made in the reporting year to Management Board members who left the Board

There were no payments made in the reporting year to Management Board members who left the Board.

4. Details of the relative growth of Management Board remuneration, remuneration paid to the remaining workforce and earnings growth in the company

The following overview represents the relative growth of remuneration granted and owed in the relevant financial year to Management Board members active in the reporting period, the average remuneration of the workforce in Germany over the last five financial years (employees as defined by the Works Constitution Act for ATOSS Software AG, Munich) on the basis of full-time equivalents as well as selected earnings indicators of ATOSS Software AG compared with the previous year. The remuneration of Management Board members included in the table represents payments granted and owed.

As a general rule, earnings growth is portrayed on the basis of the growth in the Group sales and Group EBIT of ATOSS Software AG (based on the IFRS consolidated financial statements) as well as the sales of ATOSS Software AG (based on the individual company financial statements under HGB). As key control metrics of the Group, both financial indicators are also the basis for the financial targets in the variable remuneration of Management Board members.

Growth in Management Board remuneration in relation to the company's earnings growth, relation to the remuneration of the ATOSS employees and employees in Germany in general

	2020	2021	Change
Remuneration members of the Management Board	in €	in €	
Andreas F.J. Obereder (CEO)	798,240	794,024	-0.5%
Dirk Häußermann (since 04/01/2021) (Co-CEO)	-	464,044	-
Christof Leiber (CFO)	484,288	494,409	2.1%
Pritim Kumar Krishnamoorthy (since 07/01/2021) (CTO)	-	195,198	-
Remuneration members of the supervisory Board	in €	in €	
Moritz Zimmermann	60,000	60,000	0.0%
Rolf Baron Vielhauer von Hohenhau	20,000	30,000	50.0%
Klaus Bauer	10,000	30,000	200.0%
Earnings development	in T€	in T€	
Sales (IFRS-ATOSS Group)	86,053	97,066	12.8%
EBIT (IFRS-ATOSS Group)	26,165	27,244	4.1%
Sales (HGB-Local GAAP)	87,118	96,608	10.9%
Average earnings of ATOSS employees on a full-time equivalent basis in Germany (gross)*	**79,701**	**79,581**	**-0.2%**
Average gross annual earnings of full-time employees in Germany in the information and communication sector (gross)**	**69,518**	**69,024**	**-0.7%**

* without extra payment
** according to studies by Statista (2021: Average gross monthly earnings (including special payments) of full-time employees by economic sector in the 3rd quarter of 2021; 2020: Average gross annual earnings (including special payments) of full-time employees in 2020)

5. Review of the suitability of Management Board remuneration
The Supervisory Board again carried out a review of the suitability of the remuneration in financial year 2021 on the basis of the vertical comparison described in C. VIII and confirmed it as appropriate.

E. Remuneration of members of the Supervisory Board

Structure of Supervisory Board remuneration
The remuneration of the Supervisory Board of ATOSS Software AG is set out in Sec. 12 of the Articles of Association. The current remuneration system for members of the Supervisory Board of ATOSS Software AG has applied since financial year 2021 and was adopted by the Annual General Meeting on April 30, 2021 by a majority of 99.70%.

Ordinary members of the Supervisory Board receive remuneration of EUR 20,000 for each financial year as well as meeting fees of EUR 1,500 per meeting for ordinary meetings of the Supervisory Board. The Chairman of the Supervisory Board is also paid additional remuneration of EUR 40,000 for the current and each subsequent full financial year, and the Deputy Chairman of the Supervisory Board receives additional remuneration of EUR 10,000 for the current and each subsequent full financial year. The Chairman of the audit committee receives additional remuneration of EUR 10,000 for the current and each subsequent full financial year. Members of the Supervisory Board who do not serve on the Board for the full financial year or who do not hold the chairmanship or deputy chairmanship of the Supervisory Board or audit committee for the full financial year receive lower remuneration pro rata temporis. The remuneration as well as the meeting fees are paid subject to the current rate of VAT.

In addition, members of the Supervisory Board are reimbursed for their expenses and any VAT to be paid on their remuneration. The proportion of total remuneration consisting of fixed remuneration components is 100%.

The remuneration is to be paid at the end of the relevant financial year. Members of the Supervisory Board who only serve on the Board for part of the financial year or who do not hold the chairmanship or deputy chairmanship of the Supervisory Board or audit committee for the full financial year receive lower remuneration pro rata temporis.

Remuneration granted and owed in financial year 2021
Expenses for fixed remuneration and remuneration of the Supervisory Board's work on the audit committee amounted to EUR 120,000 in financial year 2021 (previous year: EUR 90,000).

The following table shows the amounts attributable to individual members of the Supervisory Board as well as the relative growth of total remuneration by comparison with the previous year.

Other payments for meeting fees amounted to EUR 18,000 (previous year: EUR 15,000).

	2021					
	Fixed remuneration		Attendance allowances		SB-remuneration total	Change 2021 vs. 2020
	in €	share	in €	share	in €	
Moritz Zimmermann	60,000	50%	6,000	33%	66,000	0%
Rolf Baron Vielhauer von Hohenhau	30,000	25%	6,000	33%	36,000	38%
Klaus Bauer	30,000	25%	6,000	33%	36,000	177%
Total	**120,000**	**100%**	**18,000**	**100%**	**138,000**	**31%**

	2020				
	Fixed remuneration		Attendance allowances		SB-remuneration total
	in €	share	in €	share	in €
Moritz Zimmermann	60,000	67%	6,000	40%	66,000
Rolf Baron Vielhauer von Hohenhau	20,000	22%	6,000	40%	26,000
Klaus Bauer	10,000	11%	3,000	20%	13,000
Total	**90,000**	**100%**	**15,000**	**100%**	**105,000**

F. Report of the independent auditor on the formal audit of the remuneration report pursuant to § 162 Abs. 3 AktG

To ATOSS Software AG, München

Opinion
We have formally audited the remuneration report of the ATOSS Software AG, München, for the financial year from January 1st to December 31st 2021 to determine whether the disclosures pursuant to § [Article] 162 Abs. [paragraphs] 1 and 2 AktG [Aktiengesetz: German Stock Corporation Act] have been made in the remuneration report. In accordance with § 162 Abs. 3 AktG, we have not audited the content of the remuneration report.

In our opinion, the information required by § 162 Abs. 1 and 2 AktG has been disclosed in all material respects in the accompanying remuneration report. Our opinion does not cover the content of the remuneration report.

Basis for the opinion
We conducted our formal audit of the remuneration report in accordance with § 162 Abs. 3 AktG and IDW [Institut der Wirtschaftsprüfer: Institute of Public Auditors in Germany] Auditing Standard: The formal audit of the remuneration report in accordance with § 162 Abs. 3 AktG (IDW AuS 870). Our responsibility under that provision and that standard is further described in the "Auditor's Responsibilies" section of our auditor's report. As an audit firm, we have complied with the requirements of the IDW Quality Assurance Standard: Requirements to quality control for audit firms [IDW Qualitätssicherungsstandard - IDW QS 1]. We have complied with the professional duties pursuant to the the Professional Code for German Public Auditors and German Chartered Auditors [Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer - BS WP/vBP], including the requirements for independence.

Responsibility of the Management Board and the Supervisory Board
The management board and the supervisory board are responsible for the preparation of the remuneration report, including the related disclosures, that complies with the requirements of § 162 AktG. They are also responsible for such internal control as they determine is necessary to enable the preparation of a remuneration report, including the related disclosures, that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities
Our objective is to obtain reasonable assurance about whether the information required by § 162 Abs. 1 and 2 AktG has been disclosed in all material respects in the remuneration report and to express an opinion thereon in an auditor's report.

We planned and performed our audit to determine, through comparisson of the disclosures made in the remuneration report with the disclosures required by § 162 Abs. 1 and 2 AktG, the formal completeness of the remuneration report. In accordance with § 162 Abs 3 AktG, we have not audited the accuracy of the disclosures, the completeness of the content of the individual disclosures, or the appropriate presentation of the remuneration report.

Munich, February 25th, 2022

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

Sebastian Stroner	**ppa. Johanna Schano**
Wirtschaftsprüfer	Wirtschaftsprüferin
(German Public Auditor)	(German Public Auditor)

Impressum

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