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**Invitation to the
Ordinary General Meeting**



Invitation to the Ordinary General Meeting

ATOSS Software AG
Munich
Securities identification number 510 440
ISIN No. DE0005104400

We invite our shareholders to the
Ordinary Annual General Meeting
to be held on

Tuesday, 30 April 2024, 11:00 a.m. (CEST)
at Haus der Bayerischen Wirtschaft
Max-Joseph-Str. 5, 80333 Munich.

1. Agenda

1. Presentation of the adopted annual financial statements of ATOSS Software AG and the approved consolidated financial statements as at 31 December 2023, the management reports of ATOSS Software AG and the Group for the 2023 financial year, the report of the Supervisory Board for the 2023 financial year and the explanatory report of the Management Board on the disclosures under Sections 289a and 315a of the German Commercial Code (HGB)

These documents can be viewed on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings>.

No resolution is planned for item 1 of the Agenda. The Supervisory Board approved the annual financial statements for the 2023 financial year prepared by the Management Board on 08 March 2024 under Sections 171, 172 of the German Stock Corporation Act (AktG). The annual financial statement is thereby adopted pursuant to Section 172 AktG. The conditions under which the General Meeting is required to pass a resolution on adoption of the annual financial statement pursuant to Section 173(1) AktG have not been met.

2. Resolution on the appropriation of net profit

The Supervisory Board and the Management Board propose that the net profit from the past 2023 financial year, in the amount of EUR 40,953,560.05, be appropriated as follows:

- a) Distribution of a dividend of EUR 3.37 per share, i.e. in an amount totalling EUR 26,802,068.32
- b) Allocation in the amount of EUR 7,953,136.00 to other revenue reserves
- c) Carrying forward the remaining amount of EUR 6,198,355.73.

The number of shares entitled to dividends may change until the General Meeting on 30 April 2024. In this case, with an unchanged distribution of EUR 3.37 per dividend-bearing share and an unchanged allocation of EUR 7,953,136.00 to other revenue reserves, a proposed resolution on the appropriation of profits that is amended accordingly will be submitted to the General Meeting.

Pursuant to Section 58 (4) sentence 2 AktG, the claim to the dividend is due on the third business day following the resolution of the General Meeting, i.e. on 06 May 2024.

3. Resolution on the discharge of the Management Board members for the 2023 financial year

The Supervisory Board and the Management Board propose that the Management Board members be discharged for their work in the 2023 financial year.

4. Resolution on the discharge of the Supervisory Board members for the 2023 financial year

The Supervisory Board and the Management Board propose that the Supervisory Board members be discharged for their work in the 2023 financial year.

5. Resolution on the Election of the Auditor and Group Auditor for the 2024 financial year

On the recommendation of the Audit Committee, the Supervisory Board proposes the election of the auditing firm PricewaterhouseCoopers GmbH, Frankfurt a.M. - Munich branch, as auditor and group auditor for the 2024 financial year.

6. Resolution on the elections to the Supervisory Board

Pursuant to Sections 95 sentence 2, 96 (1) last instance, 101 (1) AktG and Section 8 (1) of the Company's Articles of Association, the Company's Supervisory Board consists of four members, three of whom are elected by the General Meeting. In accordance with Section 101 (2) AktG and Section 8 (1) sentence 3, (2) to (4) of the Articles of Association, the fourth member of the Supervisory Board is delegated to the Supervisory Board by the appointed shareholder (currently AOB Invest GmbH, based in Grünwald). In September 2023, the shareholder AOB Invest GmbH delegated Mr Jörn Nikolay to the Supervisory Board for a term of office until the end of the General Meeting which approves the discharge of the Supervisory Board members for the 2024 financial year.

The term of office of the current members of the Supervisory Board to be elected by the General Meeting, Moritz Zimmermann, Rolf Baron Vielhauer von Hohenhau and Klaus Bauer, ends upon conclusion of this General Meeting. For this reason, it is necessary to elect new members of the Supervisory Board to be elected by the General Meeting.

The Supervisory Board proposes that the following persons be elected to the Supervisory Board with effect from the end of the General Meeting until the end of the General Meeting that decides on discharge for the 2024 financial year:

- a) Moritz Zimmermann, wohnhaft in München, General Partner der 42CAP Manager GmbH

Financial expert within the meaning of Section 100 (5) AktG

Due to his professional background, Mr Zimmermann fulfils the qualification requirements of a financial expert within the meaning of Section 100 (5) AktG in the fields of accounting and auditing.

Personal and business relationships with ATOSS Software AG

Mr Zimmermann holds 10,928 shares in the Company. Other than in his capacity as member of the Supervisory Board of the Company, he does not have any personal or business relationships with the Company, any governing bodies of the Company or any shareholders with a material interest in the Company. The Supervisory Board considers Mr Zimmermann to be independent within the meaning of the German Corporate Governance Code.

In the event of his election to the Supervisory Board, Mr Zimmermann shall be proposed as a candidate for the chairmanship of the Supervisory Board.

Supplementary information regarding Mr Zimmermann

Personal information: Date of birth: 29 September 1976
Place of birth: Cologne

Education:

- Economics studies at the University of Economics, Law and Social Sciences in St. Gallen (Bachelor of Economics)
- Master's degree in business administration at Ludwig Maximilian University in Munich

Professional career:

1998 – 2014 Hybris AG, Co-Founder and Managing Director
2014 – 2017 SAP SE, Senior Vice President Global Presales for SAP Hybris
2017 – 2020 SAP SE, Chief Technology Officer (CTO) for SAP Customer Experience
2021 – present 42CAP, General Partner

Memberships in statutory supervisory boards in Germany:

- ATOSS Software AG (since 2019)

Membership in comparable domestic or foreign supervisory bodies:

None

Further information on Mr Zimmermann is on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings>.

- b) Rolf Baron Vielhauer von Hohenhau Dipl. Kfm., residing in Munich, President of the Bund der Steuerzahler in Bayern e.V. (Bavarian Taxpayers Association).

Financial expert within the meaning of Section 100 (5) AktG

Due to his professional background, Baron Vielhauer von Hohenhau fulfils the qualification requirements of a financial expert within the meaning of Section 100 (5) AktG in the field of auditing.

Personal and business relationships with ATOSS Software AG

Other than in his capacity as a member of the Supervisory Board of the Company, Baron Vielhauer von Hohenhau does not hold any shares in the Company and does not have any personal or business relationships with the Company, any governing bodies of the Company or any shareholders with a material interest in the Company. The Supervisory Board considers Baron Vielhauer von Hohenhau to be independent within the meaning of the German Corporate Governance Code.

Supplementary information about Baron Vielhauer von Hohenhau:

Personal information: Date of birth: 12 October 1944
Place of birth: Sagan

Education:

- Studied business administration in Munich
- Studied agricultural business administration in Berlin
- Work as a journalist in Augsburg and Munich

Professional career:

1973 – 1983 Chamber of Crafts for Swabia – Public Relations Officer
1980 – present Bavarian Taxpayers Association – Vice President (1980–1983), President since 1984
1986 – present Taxpayers Association of Europe (TAE), Brussels – President
1988 – present World Taxpayers Association (WTA), Washington – Founding Initiator (1986–1988), Deputy President (1988–2004), Honorary Deputy President (2004), Vice President (since 2004)

Entrepreneurial activities: :

1999 – present Wirtschaftsberatungs- und Verwaltungs GmbH, Augsburg

Memberships in statutory supervisory boards in Germany:

- ATOSS Software AG (since 2001)

Membership in comparable domestic or foreign supervisory bodies:

- European Economic Senate e.V. (Chairman of the Supervisory Board)

Further information about Baron Vielhauer von Hohenhau is on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings>.

- c) Klaus Bauer, residing in Nuremberg, member of the Supervisory Board and Advisory Board

*The names of the companies in which the memberships exist are listed below in the supplementary information for Mr Bauer.

Financial expert within the meaning of Section 100 (5) AktG

Due to his professional background, Mr Bauer fulfils the qualification requirements of a financial expert within the meaning of Section 100 (5) AktG in the fields of accounting and auditing.

Personal and business relationships with ATOSS Software AG

Other than in his capacity as a member of the Supervisory Board of the Company, Mr Baron does not hold any Company shares and does not have any personal or business relationships with the Company, any governing bodies of the Company or any shareholders with a material interest in the Company. The Supervisory Board considers Mr Bauer to be independent within the meaning of the German Corporate Governance Code.

Supplementary information about Mr Bauer:

Personal information: Date of birth: 29 May 1955
Place of birth: Heilsbronn

Education:

- Training as an industrial clerk in Ansbach
- Training as a business economist and accountant in Nuremberg

Professional career:

1972 – 1974	Rheinische Kunststoffwerke GmbH, Worms – Apprenticeship as an industrial clerk
1976 – 1979	Triumph-Adler Vertriebsgesellschaft m.b.H, Nuremberg – Accountant
1979 – 1980	Müller GmbH, Heilsbronn – Head of Finance and Accounting
1980 – 1981	United Insurance Group, Nuremberg
1981 – 1988	Triumph Adler AG, Nuremberg – various functions (Group Head Controller, Group Head, General Controlling, Departmental Head Controlling, System and Methods, Departmental Head, Individual Data Processing)
1989 – 2009	PUMA AG, Herzogenaurach – various functions (e.g. Head of Individual Data-Processing, Director IT, Group Controller PUMA Group, GM Operations and Human Resources, Member of the Group Executive Committee, Senior Executive Vice President IT Systems, Processes, Strategic Projects)
2009 – 2011	PUMA AG, Herzogenaurach – Member of the Management Board/Chief Operating Officer
2011 – 2012	PUMA SE, Herzogenaurach – Managing Director/Chief Operating Officer

Memberships in statutory supervisory boards in Germany:

- ATOSS Software AG (since 2013)

Membership in comparable domestic or foreign supervisory bodies of commercial enterprises:

- Schwanhäußer Industrie Holding GmbH & Co. KG, Heroldsberg (Advisory Board)
- Schwanhäußer Grundbesitz Holding GmbH & Co. KG, Heroldsberg (Advisory Board)

Further information about Mr Bauer is on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings>.

The Supervisory Board is satisfied that the candidates designated above by the Supervisory Board can meet the expected time commitment.

Elections to the Supervisory Board shall be held by way of single election.

7. Resolution on the approval of the Remuneration Report for the 2023 financial year

Pursuant to Section 162 of the German Stock Corporation Act, the Management Board and Supervisory Board of listed companies shall prepare an annual Remuneration Report for the previous financial year and submit this to the General Meeting for resolution in accordance with Section 120a (4) of the German Stock Corporation Act.

The Remuneration Report prepared for the 2023 financial year was formally audited by the auditor of ATOSS Software AG and issued with an audit certificate. The Remuneration Report and the certificate for the auditor's examination thereof are included in Section II following the Agenda. "Further information about items on the Agenda and reports to the General Meeting" are published and can be accessed on our website from the date on which the General Meeting is convened at <https://www.atoss.com/en/company/investor-relations/general-meetings>.

Furthermore, the Remuneration Report will also be accessible there during the General Meeting.

The Supervisory Board and the Management Board propose that the Remuneration Report for the 2023 financial year, prepared and audited under Section 162 of the German Stock Corporation Act, be approved.

8. Resolution on the change of legal form of ATOSS Software AG into a European Company (Societas Europaea – SE)

The Management Board and Supervisory Board propose that the following resolution be adopted whereby, pursuant to Section 124 (3) Sentence 1 AktG, only the Supervisory Board submits the proposal for the appointment of the auditor and group auditor for the first financial year of the future ATOSS Software SE (Section 12 of the Draft Terms of Conversion), based on the recommendation of the Audit Committee, as well as the proposal for the appointment of the members of the first Supervisory Board of the future ATOSS Software SE to be elected by the General Meeting (Section 10 (2) of the Articles of Association of ATOSS Software SE, which as Annex 1 forms part of the Terms of Conversion proposed for resolution):

The Terms of Conversion of 21 February 2024 pertaining to the conversion of ATOSS Software AG into a European Company (Societas Europaea – SE) is approved; the Articles of Association of ATOSS Software SE appended as Annex 1 to the Terms of Conversion are approved.

The Terms of Conversion and the Articles of Association of ATOSS Software SE appended as Annex 1 to the Terms of Conversion as well as the Agreement on Employee Involvement in ATOSS Software SE dated 7 November 2023 appended as Annex 2 to the Conversion Plan are set out below in Section II. „Further information about items on the Agenda and reports to the General Meeting“ are published under item 2.

The following documents will be available on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings> from the date on which the General Meeting is convened:

- a) the Terms of Conversion prepared by the Management Board dated 21 February 2024 pertaining to the conversion of ATOSS Software AG into a European Company (SE) including the Articles of Association of ATOSS Software SE attached as Annex 1 and the Agreement on the Participation of Employees in ATOSS Software SE dated 7 November 2023 attached as Annex 2;
- b) the Conversion Report of the Management Board of ATOSS Software AG dated 18 March 2024;
- c) the attestation of the court-appointed independent expert, PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, dated 14 March 2024 pursuant to Art. 37 of Council Regulation (EC) No. 2157/2001 of 8 October 2001 on the Statute for a European Company (SE) and
- d) the adopted annual financial statements, the approved consolidated financial statements and the management reports of ATOSS Software AG and the Group for the financial years 2023, 2022, and 2021.

Supplementary information on the members of the first Supervisory Board of ATOSS Software SE proposed for appointment in the Articles of Association of ATOSS Software SE and to be elected by the General Meeting is printed above under item 6 of the Agenda.

9. Resolution on increasing the share capital from Company funds by issuing new shares and corresponding amendments to the Articles of Association

The Company last increased its share capital in 2020 to its current share capital of EUR 7,953,136.00 through a capital increase from company funds by means of issuing new shares. Since then, the ATOSS Software AG share price has continued to rise significantly. Given the positive development of the Company, in order to increase the attractiveness of the ATOSS share, particularly for private and small investors, and to improve the tradability of the ATOSS share and thereby strengthen the liquidity of the share, the share capital is to be increased from company funds by issuing new shares. Assuming the adoption of the resolution proposed by the Management Board and Supervisory Board under item 2 of this Agenda of allocating EUR 7,953,136.00 in the context of the appropriation of retained earnings, the share capital of the Company is to be increased by EUR 7,953,136.00 from EUR 7,953,136.00 to EUR 15,906,272.00 in accordance with the provisions pertaining to the capital increase from company funds (Sections 207 et seq. of the German Commercial Code). The capital increase is to be implemented by issuing 7,953,136 new no-par value bearer shares with a calculated interest in the share capital of EUR 1.00 per share. The new shares will be issued without consideration at a ratio of 1:1, so that one new share will be issued for each old share. The new shares are to carry dividend rights as from 1 January 2024.

In accordance with Section 218 sentence 1 AktG, the conditional capital of up to EUR 1,590,627.00 currently regulated in Section 4 (4) of the Company's Articles of Association increases by operation of law to EUR 3,181,254.00 when the capital increase from company funds takes effect in the same proportion as the share capital. The conditional capital serves to grant or impose option and/or conversion rights or obligations on holders or creditors of bonds with warrants and/or convertible bonds that are issued or guaranteed by the company or a Group company within the meaning

of Section 18 AktG on the basis of the authorisation resolved by the General Meeting on 30 April 2021 under Agenda Item 10. The Company and its Group companies have not yet made use of this authorisation and have not yet issued any bonds with warrants and/or convertible bonds. Section 216 (3) and Section 218 sentence 2 AktG therefore do not apply.

The capital increase from company funds and the corresponding amendments to the Articles of Association shall only be filed for entry in the Companies' Register if a resolution is passed to transfer at least EUR 7,953,136.00 to other retained earnings as part of the resolution on the appropriation of profits proposed under Agenda item 2 b). An instruction regarding the order of entry to be ensured in the Companies' Register application will ensure that the capital increase from company funds and the corresponding amendments to the Articles of Association will only be entered in the Companies' Register once the change of legal form of the Company to the legal form of an SE, to be resolved pursuant to item 8 of the Agenda, has been entered in the Companies' Register. The situation will be different only in the event that no resolution on the change of legal form of the Company into the legal form of an SE is passed pursuant to item 8 of the Agenda or the new legal form of the SE is not definitively entered in the Companies' Register.

The Management Board and the Supervisory Board propose that the following resolution be adopted:

a) Capital increase from company funds

The share capital of the Company will be increased by EUR 7,953,136.00, from EUR 7,953,136.00 to EUR 15,906,272.00, in accordance with the provisions of the German Stock Corporation Act pertaining to capital increases from company funds (Sections 207 et seq. AktG). The capital increase will be implemented by issuing 7,953,136 new no-par value bearer shares with a calculated interest in the share capital of EUR 1.00 per share. The new shares will be issued to the Company's shareholders at a ratio of 1:1, so that one new share will be issued for every one old share. The new shares will carry dividend rights as from 1 January 2024.

The capital increase will be carried out by converting the other retained earnings in the amount of EUR 7,953,136.00 into share capital, which is recognised as an allocation to other revenue reserves in the resolution to be adopted under item 2 b) of the Agenda pertaining to the appropriation of net retained profits. The resolution on the capital increase from company funds is based on the resolution to be adopted under item 2 b) of the Agenda pertaining to the appropriation of net retained profits as an allocation to other retained earnings and the annual financial statements of the Company, adopted by the Supervisory Board, as at 31 December 2023. These audited and approved annual financial statements have been issued with an unqualified audit opinion by the Company's auditors, PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, Frankfurt a.M. – Munich branch.

With the approval of the Supervisory Board, the Management Board is authorised – subject to the instruction in accordance with letter e) below – to determine the further details of the implementation of the capital increase.

b) Amendment of Section 4 (1) sentence 1 of the Articles of Association of ATOSS Software AG

With effect from the date of entry of the resolution in the Companies' Register pursuant to a) above, Section 4 paragraph (1) sentence 1 of the Articles of Association of ATOSS Software AG shall

be amended to reflect the capital increase from company funds and the associated increase in the share capital and shall read as follows:

“The share capital of the Company is

EUR 15,906,272.00

and is divided into 15,906,272 ordinary shares with no par value (no-par value shares).”

c) Amendment of Section 4 (4) sentence 1 of the Articles of Association of ATOSS Software AG

With effect from the date of entry of the resolution pursuant to a) above, Section 4 (4) sentence 1 of the Articles of Association of ATOSS Software AG shall be amended in the Companies' Register in line with the legal consequence of Section 218 sentence 1 AktG and shall read as follows:

“The share capital is conditionally increased by up to EUR 3,181,254.00 by issuing up to 3,181,254 new no-par value bearer shares (Conditional Capital).”

d) Validity for ATOSS Software SE

The resolution to be adopted under a) above regarding the capital increase from company funds will also apply to ATOSS Software SE after entry in the Companies' Register of the conversion of ATOSS Software AG into the legal form of an SE proposed for resolution under Agenda Item 8.

aa) Amendment of Section 4 (1) sentence 1 of the Articles of Association of ATOSS Software SE

With effect from the date of entry of the resolution pursuant to a) above, Section 4 (1) sentence 1 of the Articles of Association of ATOSS Software SE shall be amended in the Companies' Register to reflect the capital increase from company funds and the associated increase in share capital and shall read as follows:

“The share capital of the Company is

EUR 15,906,272.00

and is divided into 15,906,272 ordinary shares with no par value (no-par value shares).”

bb) Amendment of Section 4 (5) sentence 1 of the Articles of Association of ATOSS Software SE

with effect from the date of entry of the resolution pursuant to a) above, Section 4 (5) sentence 1 of the Articles of Association of ATOSS Software SE shall be amended in the Companies' Register in line with the legal consequence of Section 218 sentence 1 AktG and shall read as follows:

“The share capital is conditionally increased by up to EUR 3,181,254.00 by issuing up to 3,181,254 new no-par value bearer shares (Conditional Capital).”

e) Instruction

The Management Board is instructed to file the application for entry in the Companies' Register of the capital increase from company funds resolved under a) to d) above and the corresponding amendments to the Articles of Association only if the General Meeting under Agenda Item 2 b) has resolved an allocation to other revenue reserves of at least EUR 7,953.136.00 from the balance sheet profit and to ensure in this application that the capital increase from company funds and

corresponding amendments to the Articles of Association resolved under a) to d) above are only entered in the Companies' Register once the change of legal form of the Company to the legal form of an SE, resolved under item 8 of the Agenda, has been entered in the Companies' Register. The instruction also applies to the Chairman of the Supervisory Board insofar as he shall participate in the registration for entry in the Companies' Register of the resolution pertaining to the capital increase from company funds and it also applies to the Management Board and Chairman of the Supervisory Board of ATOSS Software SE. In the event that no resolution is passed on item 8 of the Agenda regarding the change of legal form of the Company to the legal form of the SE or the new legal form of the SE is not definitively entered in the Companies' Register, the instruction in the preceding sentences does not apply; the application for entry in the Companies' Register of the capital increase from company funds, resolved under letters a) to c) above, and corresponding amendments to the Articles of Association of ATOSS Software AG does not have to ensure prior entry of the new legal form of the SE in these cases.

10. Resolution on the cancellation of the existing Authorised Capital, the creation of new Authorised Capital with the option to exclude subscription rights and the corresponding amendments to the Articles of Association

By resolution of the General Meeting on April 30, 2021 and Section 4 (3) of the Articles of Association of ATOSS Software AG, the Management Board is authorised, with the approval of the Supervisory Board, to increase the Company's share capital by April 29, 2026 by issuing new bearer shares against cash and/or non-cash contributions on one or more occasions by up to a total of EUR 1,590,627.00 (Authorised Capital). No use has been made of this authorisation to date.

The Authorised Capital remains unaffected by the capital increase from company funds proposed under Agenda Item 9 – unlike the conditional capital, which increases in the same proportion as the share capital in accordance with Section 218 sentence 1 AktG. In view of the above, the authorisation is to be adjusted to the increasing nominal amount of share capital so that the scope of the new authorised capital continues to correspond to 20% of the share capital even after the capital increase from company funds. The term of the authorisation is to be renewed and the authorisation brought into line with the provisions of the Act on the Financing of Investments to Secure the Future (Zukunftsfinanzierungsgesetz – ZuFinG, BGBl. 2023 I No. 354 of 14 December 2023) to provide an expanded opportunity for a simplified exclusion of subscription rights of up to 20% of the share capital in accordance with Section 186 (3) sentence 4 AktG.

The Management Board and the Supervisory Board propose that the following resolution be adopted:

a) The authorisation granted by the General Meeting on 30 April 2021 to the Management Board to, with the approval of the Supervisory Board, increase the share capital by up to a total of EUR 1,590,627.00 by issuing new no-par value bearer shares against cash and/or non-cash contributions on one or more occasions until 29 April 2026 (Authorised Capital), is cancelled with effect from the date of entry of the new authorised capital regulated below and the corresponding amendment to the Articles of Association in the Companies' Register, insofar as it has not yet been utilised at the time of cancellation.

b) The Management Board is authorised, with the approval of the Supervisory Board, to increase the share capital up to a total of EUR 3,181,254.00 by way of issuing new no-par value bearer shares against contributions in cash or contributions in kind on one or more occasions until 29 April 2029 (Authorised Capital). Generally, the shareholders are to be granted a subscription right. The subscription right can also be granted to the shareholders in such a way that the new shares are taken over by one or more credit institutions or companies within the meaning of Section 186 (5) sentence 1 AktG named by the Management Board with the obligation to offer them to the shareholders for subscription (indirect subscription right). However, the Management Board is authorised to exclude shareholders' subscription rights with the approval of the Supervisory Board

- i) in order to exclude fractional amounts from the shareholders' subscription rights;
- ii) if the new shares are issued in return for contributions in kind in connection with mergers or for the purpose of acquiring companies, parts of companies, equity interests in companies or other assets or claims to the acquisition of other assets, including claims against the Company;
- iii) if the new shares are issued in return for contributions in cash and the issue price per new share is not significantly lower than the stock market price of the Company's shares of the same class and rights already listed at the time when the issue price is definitively determined. The number of shares issued in this way with the exclusion of subscription rights may not exceed a total of 20% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised. Other shares issued or sold during the term of this authorisation with the exclusion of subscription rights in direct or analogous application of Section 186 (3) sentence 4 AktG are to be counted towards the maximum limit of 20% of the share capital. To be counted towards are also shares to be issued for the purpose of servicing option and/or conversion rights or obligations under bonds with warrants and/or convertible bonds and/or profit participation rights, provided that such Bonds or profit participation rights are issued during the term of this authorisation with the exclusion of subscription rights in analogous application of Section 186 (3) sentence 4 AktG;
- iv) to the extent necessary to grant holders or creditors of bonds with warrants and/or convertible bonds with option and/or conversion rights or obligations, which have been or will be issued by the Company or a group company of the Company within the meaning of Section 18 AktG in which the Company directly or indirectly holds a majority interest, subscription rights to new shares to the extent to which they would be entitled after exercising the option or conversion rights or after fulfilling option exercise or conversion obligations;
- v) if the new shares are to be issued to employees of the Company or employees of an enterprise affiliated with the Company or members of the management of an enterprise affiliated with the Company within the framework of share participation or other share-based programmes, whereby the employment relationship with the Company or the board relationship or employment relationship with an enterprise affiliated with the Company shall exist at the time of the commitment to issue the shares; to the extent permitted by Section 204 (3) sentence 1 AktG, the

contribution to be made regarding the new shares may be covered by the portion of the net profit for the year which the Management Board and the Supervisory Board may allocate to other revenue reserves in accordance with Section 58 (2) AktG. The number of shares issued in this way with the exclusion of subscription rights may not exceed a total of 5% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised;

and only to the extent that the shares issued during the term of this authorisation on the basis of this authorisation or another authorised capital with the exclusion of shareholders' subscription rights in return for contributions in cash and/or in kind do not exceed a total of 20% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised. The following shall be counted towards the above 20% limit

- treasury shares sold during the term of this authorisation under exclusion of subscription rights, and
- new shares to be issued on the basis of bonds with warrants and/or convertible bonds and/or participatory rights with warrants and/or convertible participatory rights issued during the term of this authorisation with the exclusion of subscription rights.

The Management Board is authorised, subject to the approval of the Supervisory Board, to determine the content of the share rights, the further details of the capital increase and the terms and conditions of the share issue, in particular the issue price. In this context, the profit entitlement of the new shares may also be structured deviating from Section 60 (2) AktG; to the extent permitted by law, the new shares may, in particular, also carry a profit entitlement from the beginning of the financial year preceding their issue if, at the time of the issue of the new shares, a resolution on the appropriation of profits has not yet been adopted by the General Meeting in respect of the profits of this financial year.

The Supervisory Board is authorised to amend the wording of the Articles of Association accordingly after the Authorised Capital has been utilised or after the deadline for the utilisation of the Authorised Capital has expired.

- c) Section 4 (3) of the Articles of Association (share capital) is hereby repealed and reworded as follows:
- “(3) The Management Board is authorised, with the approval of the Supervisory Board, to increase the Share Capital by up to a total of EUR 3,181,254.00 by way of issuing new no-par value bearer shares for contribution in cash and/or in kind on one or more occasions until 29 April 2029 (Authorised Capital). Generally, the shareholders are to be granted a subscription right. The subscription right can also be granted to the shareholders in such a way that the new shares are taken over by one or more credit institutions or companies within the meaning of Section 186 (5) sentence 1 AktG named by the Management Board with the obligation to offer them to the shareholders for subscription (indirect subscription right). However, the Management Board is authorised, with the approval of the Supervisory Board, to exclude shareholders' subscription rights,

- (a) in order to exclude fractional amounts from the shareholders' subscription rights;
- (b) if the new shares are issued in return for contributions in kind in connection with mergers or for the purpose of acquiring companies, parts of companies, equity interests in companies or other assets or claims to the acquisition of other assets, including claims against the Company;

(c) if the new shares are issued in return for contributions in cash and the issue price per new share is not significantly lower than the stock market price of the Company's shares of the same class and rights already listed at the time when the issue price is definitively determined. The number of shares issued in this way with the exclusion of subscription rights may not exceed a total of 20% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised. Other shares issued or sold during the term of this authorisation with the exclusion of subscription rights in direct or analogous application of Section 186 (3) sentence 4 AktG are to be counted towards the maximum limit of 20% of the share capital. To be counted towards are also shares to be issued for the purpose of servicing option and/or conversion rights or obligations under bonds with warrants and/or convertible bonds and/or profit participation rights, provided that such Bonds or profit participation rights are issued during the term of this authorisation with the exclusion of subscription rights in analogous application of Section 186 (3) sentence 4 AktG;

(d) to the extent necessary to grant holders or creditors of bonds with warrants and/or convertible bonds with option and/or conversion rights or obligations, which have been or will be issued by the Company or a group company of the Company within the meaning of Section 18 AktG in which the Company directly or indirectly holds a majority interest, subscription rights to new shares to the extent to which they would be entitled after exercising the option or conversion rights or after fulfilling option exercise or conversion obligations;

(e) if the new shares are to be issued to employees of the Company or employees of an enterprise affiliated with the Company or members of the management of an enterprise affiliated with the Company within the framework of share participation or other share-based programmes, whereby the employment relationship with the Company or the board relationship or employment relationship with an enterprise affiliated with the Company shall exist at the time of the commitment to issue the shares; to the extent permitted by Section 204 (3) sentence 1 AktG, the contribution to be made regarding the new shares may be covered by the portion of the net profit for the year which the Management Board and the Supervisory Board may allocate to other revenue reserves in accordance with Section 58 (2) AktG. The number of shares issued in this way with the exclusion of subscription rights may not exceed a total of 5% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised;

and only to the extent that the shares issued during the term of this authorisation on the basis of this authorisation or another authorised capital with the exclusion of shareholders' subscription rights in return for contributions in cash and/or in kind do not exceed a total of 20% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised. The following shall be counted towards the above 20% limit

- treasury shares sold during the term of this authorisation under exclusion of subscription rights, and
- new shares to be issued on the basis of bonds with warrants and/or convertible bonds and/or participatory rights with warrants and/or convertible participatory rights issued during the term of this authorisation with the exclusion of subscription rights.

The Management Board is authorised, subject to the approval of the Supervisory Board, to determine the content of the share rights, the further details of the capital increase, and the terms and conditions of the share issue, in particular the issue price. In this context, the profit entitlement of the new shares may also be structured deviating from Section 60 (2) AktG; to the extent permitted by law, the new shares may, in particular, also carry a profit entitlement from the beginning of the

financial year preceding their issue if, at the time of the issue of the new shares, a resolution on the appropriation of profits has not yet been adopted by the General Meeting in respect of the profits of this financial year.

The Supervisory Board is authorised to amend the wording of the Articles of Association accordingly after the Authorised Capital has been utilised or after the deadline for the utilisation of the Authorised Capital has expired."

d) After the change of legal form of ATOSS Software AG to an SE is entered into the Companies' Register, as proposed for resolution under Agenda Item 8, the resolutions to be adopted under a) and b) above on the cancellation of the existing Authorised Capital and the creation of new Authorised Capital shall also apply to ATOSS Software SE.

Section 4 (4) of the Articles of Association of ATOSS Software SE (share capital) is hereby repealed and reworded as follows:

„(4) The Management Board is authorised, with the approval of the Supervisory Board, to increase the Share Capital by up to a total of EUR 3,181,254.00 by way of issuing new no-par value bearer shares for contribution in cash and/or in kind on one or more occasions until 29 April 2029 (Authorised Capital). Generally, the shareholders are to be granted a subscription right. The subscription right can also be granted to the shareholders in such a way that the new shares are taken over by one or more credit institutions or companies within the meaning of Section 186 (5) sentence 1 AktG named by the Management Board with the obligation to offer them to the shareholders for subscription (indirect subscription right). However, the Management Board is authorised, with the approval of the Supervisory Board, to exclude shareholders' subscription rights,

- (a) in order to exclude fractional amounts from the shareholders' subscription rights;
- (b) if the new shares are issued in return for contributions in kind in connection with mergers or for the purpose of acquiring companies, parts of companies, equity interests in companies or other assets or claims to the acquisition of other assets, including claims against the Company;
- (c) if the new shares are issued in return for contributions in cash and the issue price per new share is not significantly lower than the stock market price of the Company's shares of the same class and rights already listed at the time when the issue price is definitively determined. The number of shares issued in this way with the exclusion of subscription rights may not exceed a total of 20% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised. Other shares issued or sold during the term of this authorisation with the exclusion of subscription rights in direct or analogous application of Section 186 (3) sentence 4 AktG are to be counted towards the maximum limit of 20% of the share capital. To be counted towards are also shares to be issued for the purpose of servicing option and/or conversion rights or obligations under bonds with warrants and/or convertible bonds and/or profit participation rights, provided that such Bonds or profit participation rights are issued during the term of this authorisation with the exclusion of subscription rights in analogous application of Section 186 (3) sentence 4 AktG;

(d) to the extent necessary to grant holders or creditors of bonds with warrants and/or convertible bonds with option and/or conversion rights or obligations, which have been or will be issued by the Company or a group company of the Company within the meaning of Section 18 AktG in which the Company directly or indirectly holds a majority interest, subscription rights to new shares to the extent to which they would be entitled after exercising the option or conversion rights or after fulfilling option exercise or conversion obligations;

(e) if the new shares are to be issued to employees of the Company or employees of an enterprise affiliated with the Company or members of the management of an enterprise affiliated with the Company within the framework of share participation or other share-based programmes, whereby the employment relationship with the Company or the board relationship or employment relationship with an enterprise affiliated with the Company shall exist at the time of the commitment to issue the shares; to the extent permitted by Section 204 (3) sentence 1 AktG, the contribution to be made regarding the new shares may be covered by the portion of the net profit for the year which the Management Board and the Supervisory Board may allocate to other revenue reserves in accordance with Section 58 (2) AktG. The number of shares issued in this way with the exclusion of subscription rights may not exceed a total of 5% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised;

and only to the extent that the shares issued during the term of this authorisation on the basis of this authorisation or another authorised capital with the exclusion of shareholders' subscription rights in return for contributions in cash and/or in kind do not exceed a total of 20% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised. The following shall be counted towards the above 20% limit

- treasury shares sold during the term of this authorisation under exclusion of subscription rights, and
- new shares to be issued on the basis of bonds with warrants and/or convertible bonds and/or participatory rights with warrants and/or convertible participatory rights issued during the term of this authorisation with the exclusion of subscription rights.

The Management Board is authorised, subject to the approval of the Supervisory Board, to determine the content of the share rights, the further details of the capital increase, and the terms and conditions of the share issue, in particular the issue price. In this context, the profit entitlement of the new shares may also be structured deviating from Section 60 (2) AktG; to the extent permitted by law, the new shares may, in particular, also carry a profit entitlement from the beginning of the financial year preceding their issue if, at the time of the issue of the new shares, a resolution on the appropriation of profits has not yet been adopted by the General Meeting in respect of the profits of this financial year.

The Supervisory Board is authorised to amend the wording of the Articles of Association accordingly after the Authorised Capital has been utilised or after the deadline for the utilisation of the Authorised Capital has expired."

e) Instruction

The Management Board is instructed to enter the cancellation of the existing authorised capital and the creation of new authorised capital, resolved under a) and b) above and the corresponding amendment to the Articles of Association under c) and d) above, in the Companies' Register only if and when the General Meeting has resolved the capital increase from company funds to EUR 15,906,272.00 pursuant to Agenda Item 9 and this capital increase has been entered in the Company's Companies' Register. The instruction also applies to the Management Board of ATOSS Software SE.

The written report of the Management Board, in accordance with Sections 203 para. 2 sentence 2, 186 para. 4 sentence 2 AktG, can be viewed on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings> from the date of convocation.

11. Resolution on the appointment of the Auditor of the Sustainability Report and Group Sustainability Report for the 2024 financial year

ATOSS Software AG is currently subject to the obligation to provide non-financial Group reporting in accordance with Section 315b of the German Commercial Code (HGB). Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014 and Directives 2004/109/EC, 2006/43/EC and 2013/34/EU with regard to corporate sustainability reporting (Corporate Sustainability Reporting Directive - CSRD) provides that certain large capital market-oriented (parent) companies will in future be required to include a (group) sustainability report in their (group) management report for financial years beginning after 31 December 2023. Thereafter, certain large capital market-oriented (parent) companies will have to expand their (group) management report to include a (group) sustainability report, which shall be audited externally by the auditor or - at the option of the respective member state - another auditor or an independent provider of assurance services.

The CSRD shall be implemented in German law by 6 July 2024 ("CSRD Implementation Act"). The legislative process has not yet been finalised and the CSRD Implementation Act has not yet entered into force. In the event that ATOSS Software AG is obliged under the CSRD Implementation Act to prepare a sustainability report and/or Group sustainability report for the financial year 2024 and to have it audited externally and the appointment of the auditor of the sustainability report and/or Group sustainability report for the financial year 2024 requires a further resolution of the General Meeting in addition to the election of the auditor and Group auditor provided for under Agenda Item 5, an election of the auditor of the sustainability report and Group sustainability report that is to be prepared, if applicable, is to be done as a precautionary measure.

On the recommendation of its Audit Committee, the Supervisory Board proposes that PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, Frankfurt a.M. - Munich branch, be selected as the auditor of the sustainability report and Group sustainability report to be prepared for the 2024 financial year, if applicable.

The election shall take effect from the date on which the CSRD Implementation Act comes into force and is subject to the condition precedent that, under the CSRD Implementation Act, ATOSS Software AG is obliged to prepare a sustainability report and/or Group sustainability report for the 2024 financial year and to have it audited externally and that the appointment of the auditor of the sustainability report and/or Group sustainability report for the 2024 financial year is subject to a resolution by the General Meeting.

12. Resolution on the selection of the Auditor of the Sustainability Report and Group Sustainability Report for the first financial Year of ATOSS Software SE

Under Agenda Item 8, a resolution will be proposed to the General Meeting on a change in the legal form of ATOSS Software AG to a European Company (Societas Europaea – SE). For the reasons explained under Agenda Item 11, in the event that ATOSS Software SE is obliged, pursuant to the CSRD Implementation Act, to prepare a sustainability report and/or group sustainability report for the first financial year of ATOSS Software SE and to have it externally audited and the appointment of the auditor of the sustainability report and/or group sustainability report for the first financial year of ATOSS Software SE requires a further resolution of the General Meeting in addition to the appointment of the auditor of the annual financial statements and group auditor for the first financial year of ATOSS Software SE provided for in the Conversion Plan under Section 12, an election of the auditor of the sustainability report and group sustainability report to be prepared, if applicable, shall be made as a precautionary measure.

On the recommendation of its Audit Committee, the Supervisory Board proposes that PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, Frankfurt a.M. – Munich branch, be selected as auditors of the sustainability report and Group sustainability report to be prepared for the first financial year of ATOSS Software SE. The first financial year is the financial year in which the conversion of ATOSS Software AG into ATOSS Software SE is entered in the Companies' Register.

The election takes effect from the date on which the CSRD Implementation Act comes into force and is subject to the condition precedent that, under the CSRD Implementation Act, ATOSS Software SE is obliged to prepare a sustainability report and/or Group sustainability report for the first financial year of ATOSS Software SE and to have it audited externally and that the appointment of the auditor of the sustainability report and/or Group sustainability report for the first financial year of ATOSS Software SE is subject to a resolution by the General Meeting.

II. Further information on Agenda Items and reports to the General Meeting

I. Agenda Item 7: Remuneration Report 2023 for ATOSS Software AG

2023 Remuneration Report

A. Introduction

This Remuneration Report explains the principles of the remuneration system for Management Board and Supervisory Board members of ATOSS Software AG and describes the level and structure of remuneration for members of the corporate bodies in the 2023 financial year. The report is based on the requirements of Section 162 AktG.

In addition, the German Corporate Governance Code (DCGK), as amended on 28 April 2022, came into force in June 2022. The Supervisory Board of ATOSS Software AG places great importance on good corporate governance and transparency – also in the area of remuneration for the members of its corporate bodies. Both the remuneration system for the Management Board and the remuneration system for the Supervisory Board as well as the Remuneration Report take into account the principles, recommendations and suggestions of the German Corporate Governance Code (DCGK).

The Remuneration Report prepared and audited within the meaning of Section 162 AktG for the 2022 financial year was approved by the shareholders of ATOSS Software AG on 28 April 2023 with 79.45 percent. No adjustments were made to the reporting.

B. Review of the 2023 financial year

A clear link between the remuneration of the Management Board members and their performance (pay for performance) is of crucial importance to the Supervisory Board. In addition to the strong financial performance of the ATOSS Group, this also includes the achievement of key strategic goals.

A detailed presentation of the achievement of the financial and operational/non-financial performance criteria of the Management Board in the 2023 financial year is provided in Section D.

In financial year 2023, ATOSS Software AG once again succeeded for the eighteenth time in a row in exceeding the already high record sales and earnings figures of previous years. Group turnover rose by 33% to EUR 151.2 million (EUR 113.9 million in the previous year). In the same period, the operating result increased to EUR 51.8 million (EUR 30.8 million in the previous year) with an EBIT margin of 34% (27% in the previous year).

C. Remuneration of the Management Board members

The Supervisory Board applies the remuneration system approved by the General Meeting on 30 April 2021 with a majority of 86.09% and described below to all service contracts with Management Board members of ATOSS Software AG that were newly concluded, amended or extended after the expiry of two months following initial approval of the remuneration system by the General Meeting (Section 87a para. 2 p. 1 AktG, Section 26j para. 1 EGAktG (Introductory Act to the German Stock Corporation Act)). In accordance with the German Corporate Governance Code (DCGK) and Section 26j of the EGAktG, the

existing remuneration agreements continue to apply to all current Management Board service contracts. So far, no extra premium/claw back regulations provide for this. Regarding the individual Management Board remuneration agreements, see also Section D.

I. Contribution of the remuneration to the promotion of the business strategy and 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 turnover 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 goals from the areas of environmental protection, social affairs and good corporate governance) strategically important for corporate development can also be taken into account when measuring the STI, whereby additional incentives can be set for sustainable business practices as well. The multi-year bonus linked to target achievement in strategically important fields as well as a share-based remuneration element (Restricted Stock Units) also emphasise the remuneration's orientation towards performance and sustainable value enhancement.

The remuneration system also provides the framework for appropriate compensation of the Management Board members, which makes it possible to recruit qualified managers and keep them at ATOSS Software AG in the long term.

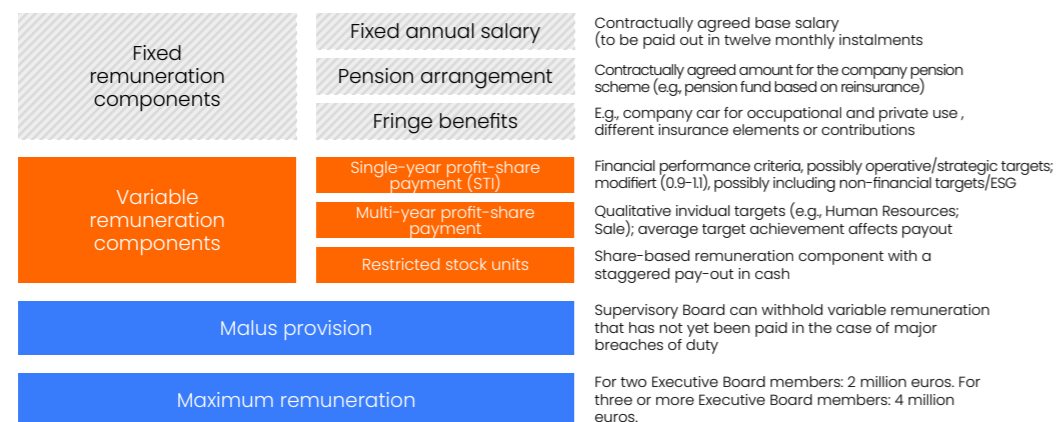
II. Maximum Remuneration

The total remuneration to be granted to the entire Management Board for a financial year (the total of all remuneration amounts spent by the Company for all acting Management Board members in the financial year, including annual basic salary, variable remuneration components, fringe benefits and pension-related 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 for two Management Board members or EUR 4 million for three or more Management Board members.

III. Remuneration components and performance criteria for variable remuneration components at a glance

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

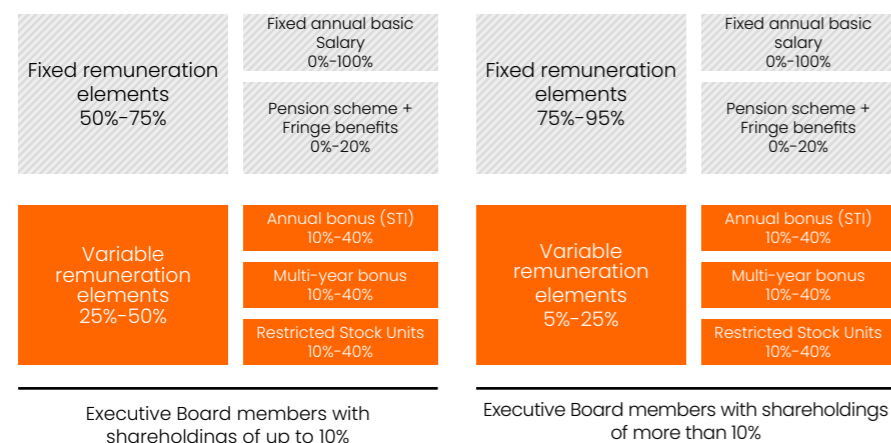
The remuneration of the Management Board members consists of fixed and variable remuneration components. The fixed remuneration components of the Management Board members include a fixed annual basic salary as well as various possible fringe benefits and pension payments. The variable components are 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) in the target total remuneration is 50-75%. 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. The variable remuneration consists of 10% - 40% remuneration with an annual assessment basis, 10% - 40% remuneration with a multi-year assessment basis and 10% - 40% share-based remuneration.

Deviating from this, the share of the fixed remuneration components in the target total remuneration is 75% - 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 the variable remuneration components in the target total remuneration is changed accordingly, whereby these do not have to include a share-based remuneration component.

Overview of the remuneration structure with its short-term and long-term remuneration components and their shares



2. Fixed remuneration components

2.1. Fixed annual basic salary

Management Board members receive a fixed annual basic salary in twelve monthly instalments, which are paid at the end of each month.

2.2 Pension scheme

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 to a pension fund (Unterstützungskasse) under the defined contribution plan. The amount of the contributions and further details are set out in the Management Board Service Agreement and/or a separate pension commitment.

In deviation from this, the Chairman of the Management Board, Mr Andreas F.J. Obereder has a vested pension commitment that qualifies as a defined benefit plan. Pension benefits include an old-age pension (for life from the age of 65), an early retirement pension, a disability pension or a surviving dependants' pension. As a result of the extension of the Management Board agreement of Andreas F.J. Obereder until 31 December 2026, the start of the retirement pension was postponed to 1 January 2027. 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 defined fringe benefits may be granted to the Management Board members. The Company may provide each Management Board member with a suitable Company car, also for private use. In addition, up to 50% of the contributions paid for private health and long-term care insurance may be granted (limited to the employer's contribution that would result if the Management Board member had statutory health and long-term care insurance). Pension benefits of Management Board members can also be subsidised by up to 50% (limited to up to 50% of the contributions to the statutory pension insurance that would result if the Management Board member were insured under the statutory pension insurance). Furthermore, there is a pecuniary loss liability insurance (D&O insurance) with the legally required deductible as well as an accident insurance for the Management Board members.

For the Chairman of the Management Board, Mr Andreas F.J. Obereder, the Company bears the costs of dread disease insurance.

3. Variable remuneration components

The variable remuneration components are described below. Where relevant, the respective performance criteria are named and their connection to the business strategy and the 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 Annual bonus (STI)

The STI is granted to the Management Board members as a performance-related bonus with a one-year assessment period. The pay-out amount of the STI in case of 100% target achievement ("Target Amount" or "target STI") is determined in the Management Board Service Agreement.

Payments from the STI depend in the first step of financial performance criteria (e.g. turnover 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 STI pay-out amount is limited to a maximum of 200% (or a maximum of 220% in the case of application of the modifier with a factor of 1.1) of the Target Amount. The payment amount is payable one month after 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 approval of the consolidated financial statements.

In the Management Board service contract, monthly advance payments of a maximum of 50% of the STI target (basis: 100% target achievement) are envisaged.

Performance criteria

Unless otherwise agreed in the Management Board Service Agreement, the financial performance criteria relate to turnover (ATOSS Group) and earnings before interest and taxes (EBIT) (ATOSS Group). Multiple defined financial performance criteria shall be weighted equally among each other, unless the Supervisory Board determines otherwise.

With the turnover and EBIT performance criteria, the STI links to key financial indicators for measuring the growth and profitability of the ATOSS Group, which are used at Group level and in individual divisions for the Company's management. The link to these financial performance criteria thus ensures the strategic alignment of the STI.

Before the beginning of each financial year, the Supervisory Board sets targets for the financial performance criteria derived from the Group planning for the respective financial year. After the end of the financial year, the overall target achievement is calculated based on the target achievement in the individual performance criteria (e.g. turnover and EBIT). Target achievement is determined by the Supervisory Board by comparing the actual values with the targets (budget values) of 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 set. If the actual value achieved in the respective financial year is at or below the threshold, the target achievement corridor is missed and the target achievement is 0%. If the value actually achieved is at or above the maximum value, this results in a maximum target achievement level of 200%. Within the threshold and maximum value, the degree of target achievement develops linearly. The overachievement of the turnover target can be contractually limited to a sales/EBIT-ratio (example: overachievement is limited insofar as the group turnover may not exceed 20 times the EBIT).

In addition to financial performance criteria, the Supervisory Board may also set annual targets as operationally and/or strategically oriented performance criteria that take into account the individual or collective performance of the Management Board members, to the extent provided for in the Management

Board service contract. In this case, the content requirements for these annual targets correspond to the requirements for the targets of the multi-year bonus; reference is made to the respective presentations in the context of the multi-year bonus (see para. III.3.2, below). In order to ensure sufficiently differentiated incentivisation, only concrete targets can be set for the annual bonus (STI) that deviate from the concrete targets set in the framework of the multi-year bonus.

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

The Supervisory Board shall set the targets at its due discretion, taking into account the corporate strategy communicated to the capital market, and shall also determine whether and to what extent individual targets for individual Management Board members or collective targets for all Management Board members shall be decisive. Multiple defined operational and/or strategic targets shall be 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 is no subsequent change to the targets for the financial year.

The STI payment can also be made contractually subject to compliance with the following financial payment conditions:

- the audited individual financial statement of ATOSS Software AG for the respective financial year shows a net profit (HGB); and/or
- the EBIT is positive at Group level in the respective financial year.

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

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 strategically important for the Company's development are taken into account, which may in particular also consider non-financial performance criteria (including ESG targets).

Subject to any agreed specifications in the Management Board Service Agreement, the Supervisory Board shall decide 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 taken into account again with regard to the adjustment factor.

The possible inclusion of ESG targets, such as a high level of employee satisfaction or environmental aspects (e.g. CO2 emissions), can also provide incentives to act sustainably also in the operating business and in the interests of all stakeholders of ATOSS Software AG. With regard to the promotion of the Company's business strategy and long-term development through other strategically important targets, 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 consideration of any special situations (such as exceptional, far-reaching changes in the economic situation) that are not adequately captured in the performance criteria.

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

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

3.2 Multi-year bonus

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 contractual duration of the Management Board member (contract term) and the calendar years or short calendar years falling within the contract term (so-called target periods) and provides for a staggered payment of a partial amount depending on the multi-year average target achievement. The amount of the multi-year bonus granted per financial year in the event of 100% target achievement is specified in the Management Board Service Agreement.

Setting individual qualitative targets in strategically relevant divisions of the Company (such as Human Resources and Sales) sets performance incentives for the successful implementation of concrete measures to achieve strategic goals. Staggered assessment and pay-out periods promote sustainable target achievement and set incentives for consistent performance.

The achievement of operationally and/or strategically oriented individual targets in two or more strategically important target categories to ATOSS Software AG (e.g. personnel and sales) is decisive for the multi-year bonus. The relevant target categories are determined by the Supervisory Board, which also decides whether individual or collective categories apply to all Management Board members. The concrete individual targets can include the following aspects in particular:

- strategic corporate development targets such as cloud transformation
- department-specific targets for the respective Management Board member.

Before the start of the target period, the Supervisory Board defines one or more individual targets for each target category for one target period. Each full calendar year or short calendar year falling within the contract term (in the case of a contract term deviating from calendar years, such as a contract start on 1 April, contract ending on 31 March) constitutes a target period. The target periods in the contract term are combined into two accounting periods. There is no subsequent change to the individual targets.

The target achievement is assessed and determined by the Supervisory Board within one month after 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 bonus can be paid in twelve equal monthly instalments up to a maximum of 50% of the Target Amount of the multi-year bonus (target achievement of 100%). After the end of a target period and the determination of target achievement, the multi-year bonus is paid out up to the amount of 100% target achievement (the average of individual targets per target period being decisive), with advances already paid being offset.

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

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

The possibility of a reduction or increase (also in the case of maximum overperformance) of the multi-year bonus due to a possible application of the adjustment factor in the event of extraordinary developments (see below, para. III.3.4) remains unaffected.

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

The payment of the multi-year bonus can be made contractually subject to ATOSS Software AG reporting a net profit (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, individual Management Board members receive a variable remuneration component with a long-term incentive effect in the form of virtual shares (Restricted Stock Units) (for the exception for Management Board members with an already existing qualified shareholding, see para. III.1, above). The remuneration element is settled in cash; there is no delivery of shares. The Restricted Stock Units are subject to a vesting period of up to 5 years, in which the availability is staggered over time based on the respective pay-out amount. The Management Board members can only dispose of the full pay-out amounts 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 Management Board members and shareholders. This also promotes the strategic target of increasing the value of the Company in the long term.

The amount granted is determined 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 case of annual grant – of a financial year, a number of Restricted Stock Units equivalent to the grant amount is allocated to the Management Board members. The specific number of Restricted Stock Units granted is determined by the average price of ATOSS Software AG shares (Xetra daily closing prices) in a three-month period prior to granting.

The first vesting period ends no later than 24 months after allocation of 20% of the originally granted Restricted Stock Units. The amount to be paid out is based on the average price of ATOSS Software AG shares (Xetra daily closing prices) in a three-month period prior to the end of the first vesting period.

The second vesting period will end no later than 48 months after allocation of a further 40% of the originally 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 allocation of the remaining 40% of the originally 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.

The payments from the share-based remuneration component are limited to a maximum of 200% (or a maximum of 220% in case of adjustment factor for the case of extraordinary developments (para. III.3.4) with a factor of 1.1) of the amount granted.

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 contractual obligation of the Management Board member is suspended. Consideration of capital measures and dividend distributions during the vesting periods is governed by the agreements 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 bonus (para. III.3.2) and the share-based remuneration component (para. III.3.3), it can be agreed in the Management Board service contract that any extraordinary developments that may occur are taken into account by a modifier (factor : 0.9 to 1.1). In this case, relevant particular situations may also be taken into account separately 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 target achievement of more than 100%, the portion of the multi-year bonus attributable to this overperformance 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 of the share-based remuneration component (Restricted Stock Units) is described in para. III.3.3, to which reference is made.

Due to the possibility of withholding variable remuneration that has not yet been paid out (malus), reference is made to the following explanations in para. V.

V. Company's options to withhold 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 Management Board member commits a serious breach of statutory or contractual duties as specified in the Management Board service contract, at least through gross negligence, the Supervisory Board shall be entitled to partially or fully reduce the unpaid variable remuneration, at its discretion.

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

VI. Share-based payment

The Restricted Stock Units described in para. 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 further information provided in this respect, please refer to the presentation in para. III.3.3.

VII. Remuneration-related legal transactions

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

Management Board service contracts are concluded for a fixed term and accordingly do not provide for an ordinary termination option. The Management Board service contracts of the current Management Board members have the following terms and termination provisions:

The term of the Management Board Service Agreement for the Chairman of the Management Board, Mr Andreas F.J. Obereder, was extended for a further three years until 31 December 2026 with effect from 1 January 2024. In the event of a possible early dismissal for cause (Section 84(3) AktG), the contract for Mr Obereder shall also end. The same shall apply in the event of a possible dissolution of the Company. The Management Board Service Agreement for Mr Dirk Häußermann shall terminate on 31 March 2024. The Management Board Service Agreement for Mr Christof Leiber and Mr Pritim Kumar Krishnamoorthy shall both terminate on 30 June 2026.

2. Dismissal compensation

The Management Board Service Agreements do not provide for any severance entitlements or other dismissal compensation. However, the current Management Board agreements in force with Mr. Dirk Häußermann, Mr. Pritim Kumar Krishnamoorthy and Mr. Christof Leiber provide for remuneration of one twelfth of the basic salary and variable remuneration per month during the period of release in the event of revocation of the appointment, resignation or termination, assuming a target achievement level of 100%.

3. Retirement schemes

The main features of the retirement schemes are explained in the context of the information given in para. III.2.2.

VIII. Consideration of Employees' remuneration and employment conditions when determining the remuneration system

The Supervisory Board regularly reviews the appropriateness of the remuneration of the Management Board members, inter alia, by means of a comparison with the Company's internal remuneration structure (vertical comparison). When assessing appropriateness in vertical terms, the remuneration of the Management Board is compared with the remuneration of the reporting level below the Management

Board (defined upper management circle: management board, i.e. managers in the ATOSS Group with a level greater than 7) and the total workforce of ATOSS Software AG and its German Group companies. In this vertical comparison framework, the Supervisory Board particularly consider the relation between the Management Board remuneration and the remuneration of the named employees over time.

IX. Procedures for establishing, implementing and reviewing the remuneration system

The Supervisory Board shall adopt a clear and comprehensible remuneration system for the Management Board members and submit the adopted remuneration system to the General Meeting for approval.

The Supervisory Board reviews the remuneration system and the appropriateness of the Management Board’s remuneration at its due discretion on a regular basis and, if necessary, also on an ad hoc basis – 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 para. VIII.). In addition, the remuneration amount and structure is compared with a peer group defined by the Supervisory Board of companies usually listed (SDAX companies) that, inter alia, have a comparable market position and whose composition 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 pays attention to 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 during the establishment or implementation or review of the remuneration system, the Supervisory Board will deal with it in the same way as 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 shall be submitted to the General Meeting again for approval. If the General Meeting does not approve the submitted system, the Supervisory Board shall submit a reviewed remuneration system to the General Meeting for approval at the following Ordinary 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 may also temporarily lead to a different Maximum Remuneration amount. A deviation from the remuneration system is only possible on the basis of a corresponding Supervisory Board resolution that establishes the exceptional circumstances and necessity of a deviation. In the event of a deviation, the Remuneration Report shall specify the concerned 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. Amount of the Management Board remuneration in the 2023 financial year

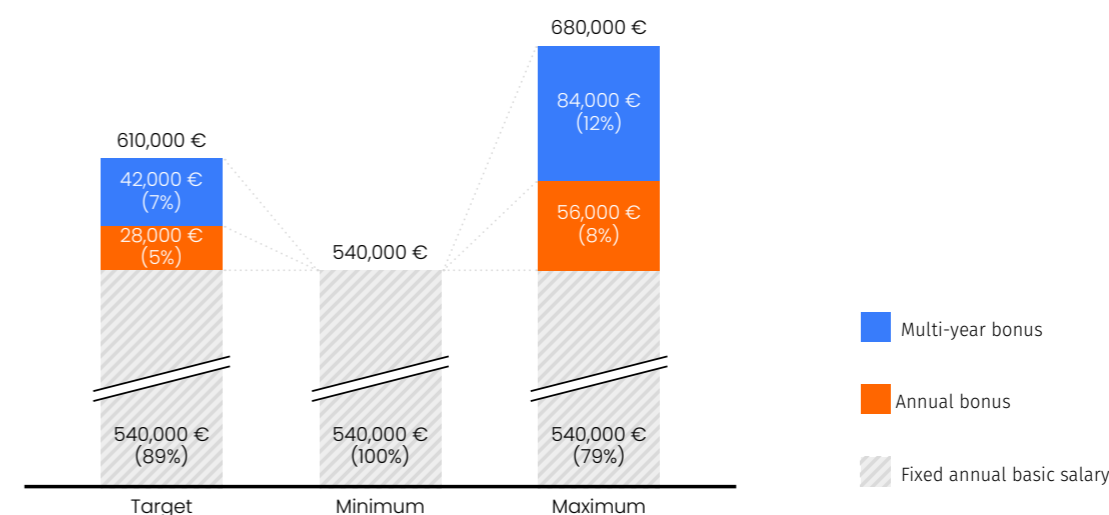
1. Remuneration of the Management Board members active in the financial year

1.1 Target Agreements

Chief Executive Officer (CEO) Andreas F.J. Obereder

The Management Board agreement of the Chairman, Mr Andreas F.J. Obereder, was concluded for a term of five years, with effect from 01 January 2019 until 31 December 2023. The variable remuneration targets agreed therein are divided into 40% one-year targets and 60% multi-year targets over a period of three years. The one-year targets include turnover and profit targets in equal parts. The multi-year targets include quantitative revenue targets over the period 2019-2021 and 2022-2024 respectively and are capped at 200%. Furthermore, Mr. Andreas F.J. Obereder is granted the following contractually stipulated fringe benefits: Company car for private and business use, allowance for contributions to private health and long-term care insurance, contributions to loss liability insurance (D&O insurance), accident insurance and dread disease insurance.

The target as well as minimum and maximum remuneration in the 2023 financial year for the Management Board’s Chairman, Mr Andreas F.J. Obereder, is as follows:



The entitlement to the one-year bonus, which depends on the “Group Turnover”, develops linearly, from EUR 0 to 50% of the agreed one-year target bonus, between the following key figures: (turnover plan -10%) and (turnover plan +0%). In principle, overachievement is possible by linear continuation of the above rule, up to overachievement by another 50% of the one-year target bonus, but limited to the extent that the Group turnover may not exceed 20 times the EBIT.

The entitlement to the one-year bonus, which depends on the “Group EBIT”, develops linearly from EUR 0 to 50% of the agreed one-year target bonus between the following benchmarks: (EBIT plan -50%) and (EBIT plan +0%). Up to overachievement of the EBIT plan by 50% linearly, this results in a correspondingly increased one-year bonus of a maximum of 50% of the one-year target bonus.

The entitlement to 100% of the multi-year bonus develops linearly from 0% - 100% between the benchmarks of an average Group turnover growth of 5% and 10% p.a. The entitlement to a further 100% of the quantitative target bonus also develops linearly between the benchmarks of an average Group turn-

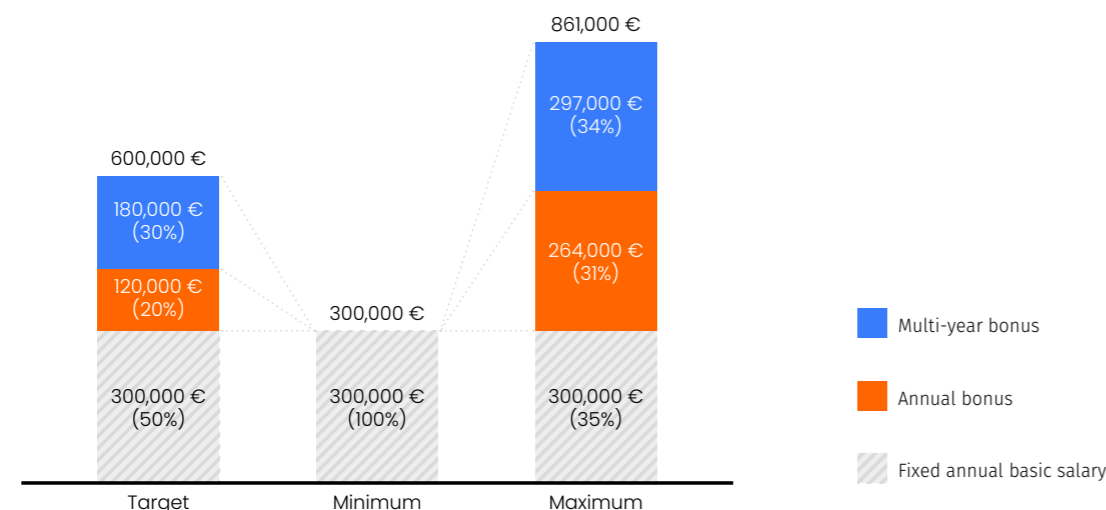
over growth of 10% p.a. and 14% p.a. The unweighted average over the three-year period is decisive in each case. The multi-year bonus is capped at 200%.

For the "Group Turnover" and "Group EBIT" performance indicators relevant to the one-year target for the financial year 2023, the 2023 target achievement rates were 200%, with "Group Turnover" of EUR 151.2 million and "Group EBIT" of EUR 51.8 million. For the multi-year target, based on "average Group revenue growth for the 2022-2024 period" as the performance indicator, a target achievement rate of 200% was reached with Group turnover growth of 33% in 2023.

Management Board member (Co-CEO) Dirk Häußermann

The Management Board agreement for member and Co-CEO Mr Dirk Häußermann was concluded with effect from 01 April 2021 for a term of three years until 31 March 2024. The remuneration targets agreed therein are divided into 40% one-year targets and 60% multi-year targets over a period of three years. The one-year targets include turnover and profit targets on the one hand and area-specific on the other hand in equal parts, and are capped at 200% (or 220% in case of applying a modifier with a factor of 1.1). The multi-year targets are based on a multi-year assessment basis, which is determined on the basis of qualitative targets. Furthermore, Mr Dirk Häußermann is granted the following contractually stipulated fringe benefits: Company car for private and business use, allowance for contributions to private health and long-term care insurance, contributions to loss liability insurance (D&O insurance) and accident insurance.

The target as well as minimum and maximum remuneration in the 2023 financial year for the Co-CEO Mr Dirk Häußermann is as follows:



The equally weighted performance indicators relevant for the one-year target 2023 are "Group Turnover" and "Group EBIT" as well as "Software licence order intake for the International Business Division" in financial year 2023. An annual target was set for the modifier (internal Net Promoter Score (NPS) value of 22 and external Net Promoter Score (NPS) value of 20).

The entitlement to the one-year bonus, which depends on the "Group Turnover", develops linearly, from EUR 0 to 50% of the agreed one-year target bonus, between the following key figures: (turnover plan -10%) and (turnover plan +0%). In principle, overachievement is possible by linear continuation of the above rule, up to overachievement by another 50% of the one-year target bonus, but limited to the extent that the Group turnover may not exceed 20 times the EBIT.

The entitlement to the one-year bonus, which depends on the "Group EBIT", develops linearly from EUR 0 to 50% of the agreed one-year target bonus between the following benchmarks: (EBIT plan -50%) and (EBIT plan +0%). Up to overachievement of the EBIT plan by 50% linearly, this results in a correspondingly increased one-year bonus of a maximum of 50% of the one-year target bonus.

For the 2021-2023 multi-year target, the equally weighted performance indicators of "Software licence incoming order outside DACH (2021-2023)" and "Group revenue in 2023" were set.

The entitlement to the multi-year bonus based on the "Software licence incoming order" increases linearly from EUR 0 to 200% (cap on overperformance), but a claim for payment only arises if the minimum is exceeded (80% of the target value). If the minimum is not reached, the multi-year bonus, insofar as it depends on the "Software licence incoming order 2021-2023 outside DACH", is valued at EUR 0.

The entitlement to the multi-year bonus based on ATOSS Group sales (excluding acquisitions) in the 2023 financial year increases from EUR 0 linearly to 130% (cap on overperformance), but a payment entitlement only arises if the minimum is exceeded (90% of the target value). If the minimum is not reached, the multi-year bonus, insofar as it depends on ATOSS Group sales in 2023, is valued at EUR 0.

The multi-year bonus is capped at 200%.

For the "Group Turnover" and "Group EBIT" performance indicators relevant to the one-year target for the financial year 2023, the 2023 target achievement rates were 200%, with "Group Turnover" of EUR 151.2 million and "Group EBIT" of EUR 51.8 million. For the second performance indicator "Software licence order intake for the International Division", the target achievement rate in the 2023 financial year was 0% with a "Net software licence order intake for the International Division" of EUR 3.7 million. The modifier set for the 2023 one-year target was achieved at 95%.

For the multi-year target, which is based equally on both "Software licence order intake outside DACH (2021-2023)" and "Group revenue in 2023" as performance indicators, target achievement rates of 98% and 112% of the target value were achieved as at 31 December 2023 with "Net software licence order intake outside DACH (2021-2023)" of EUR 10.3 million and "Group revenue in 2023" of EUR 151.2 million respectively over the entire period from 2021 to 2023.

In addition, Mr Dirk Häußermann receives a further variable remuneration component with a long-term incentive effect in the form of virtual stock options (phantom options) via AOB Invest GmbH, Grünwald, Germany (the ultimate parent Company of ATOSS Software AG, Munich). For this purpose, an agreement was concluded between AOB Invest GmbH and Mr. Dirk Häußermann regarding the granting of a long-term incentive. The agreement entitles Mr. Dirk Häußermann directly to the profit he would have realised after exercising stock options in the event of the sale of his shares (after deduction of the initial value and any taxes and/or charges). In accordance with the agreement reached, AOB Invest GmbH granted Mr. Dirk Häußermann 42,000 phantom options at a fixed base price of EUR 130 per share. The phantom options are subject to a 5-year vesting period, in which the availability of the respective payout amount is staggered over time. Mr. Dirk Häußermann can only dispose of the full pay-out amount after a 5-year vesting period has expired.

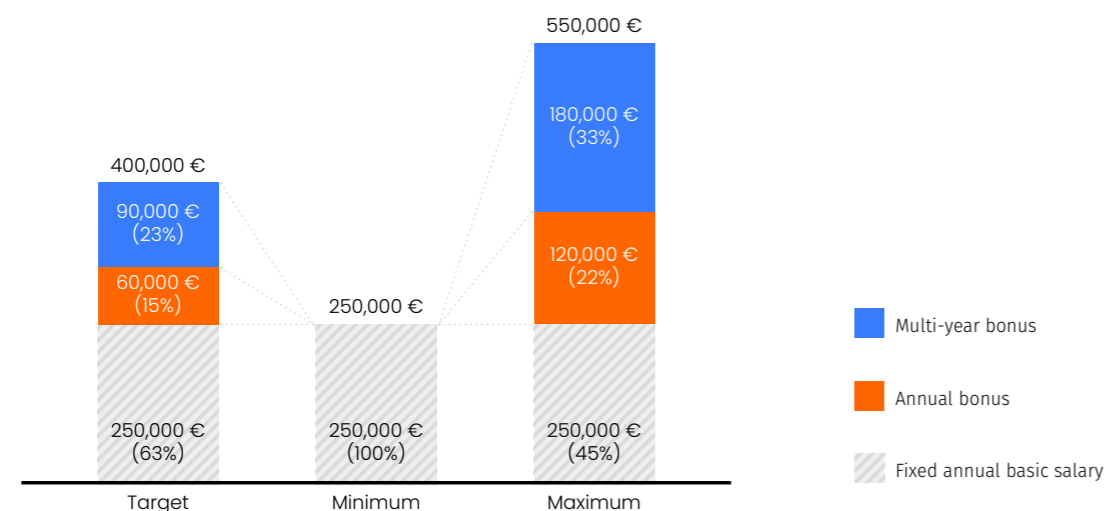
The first vesting period ends after 24 months with the allocation of 20% of the phantom options granted, the second vesting period ends after 36 months with the allocation of further phantom options, such that a total of 40% of the phantom options granted are allocated, the third vesting period ends after 48 months with the allocation of a further phantom options, such that a total of 70% of the phantom options granted are allocated and the fourth vesting period ends after 60 months with the allocation of the

last phantom options granted, such that 100% of the phantom options are allocated. Phantom options may be exercised in particular after termination of the Management Board Service Agreement or after five years of service for ATOSS as Management Board member. Phantom options can be exercised in the event of an exit event, provided that the minimum increase in the ATOSS share price at the time of exercise is at least 30% compared to the fixed base price of EUR 130 (performance hurdle). The pay-out from the share-based remuneration component is determined according to the following formula and is limited to a maximum amount of EUR 200 per phantom option: number of phantom options invested x average value = amount to be paid out. The average value is defined as the average price of a share in the period of three months before the exit event minus EUR 130.

Management Board member (CFO) Christof Leiber

The Management Board agreement for member and CFO Mr Christof Leiber, dated 30 June/5 July 2016, was by a 26 April 2021 resolution of the Supervisory Board replaced by a new Management Board Service Agreement with effect from 1 July 2021 and extended until 30 June 2026. The remuneration targets agreed therein are divided into 40% one-year targets and 60% multi-year targets over a period of three years. The one-year targets include turnover and profit targets in equal parts. The multi-year targets include quantitative turnover targets and are capped at 200%. Furthermore, the following contractually stipulated fringe benefits are granted to Mr Christof Leiber: Company car for private and business use, pension benefits, allowance for contributions to private health and long-term care insurance, contributions to loss liability insurance (D&O insurance) and accident insurance.

The target as well as minimum and maximum remuneration (excluding Restricted Stock Units) for the CFO, Mr Christof Leiber, in the 2023 financial year is as follows:



The entitlement to the one-year bonus, which depends on the “Group Turnover”, develops linearly, from EUR 0 to 50% of the agreed one-year target bonus, between the following key figures: (turnover plan -10%) and (turnover plan +0%). In principle, overachievement is possible by linear continuation of the above rule, up to overachievement by another 50% of the one-year target bonus, but limited to the extent that the Group turnover may not exceed 20 times the EBIT.

The entitlement to the one-year bonus, which depends on the “Group EBIT”, develops linearly from EUR 0 to 50% of the agreed one-year target bonus between the following benchmarks: (EBIT plan -50%) and (EBIT plan +0%). Up to overachievement of the EBIT plan by 50% linearly, this results in a correspondingly increased one-year bonus of a maximum of 50% of the one-year target bonus.

An annual target was set for the modifier (internal Net Promoter Score (NPS) value of 22 and external Net Promoter Score (NPS) value of 20).

For the assessment of the 2023 multi-year bonus, a bonus plan with equally weighted targets in the three target categories of “Finance, People & Organization (FPO)”, “Sales” and “Other Strategic Topics” was agreed with Mr Christof Leiber. The assessment of the above three target categories is carried out equally for each category and is combined into an overall assessment of target achievement. The assessment of target achievement with regard to the respective target period is carried out according to the following scale: 1 point = 10% target achievement, 2 points = 20% to 20 points = 200%

For the “Group Turnover” and “Group EBIT” performance indicators relevant to the one-year target for the financial year 2023, the 2023 target achievement rates were 200%, with “Group Turnover” of EUR 151.2 million and “Group EBIT” of EUR 51.8 million. The modifier set for the 2023 one-year target was achieved with a factor of 95%. In the case of the multi-year target, which relates to the three target categories of “FPO”, “Sales” and “Other Strategic Topics”, a target achievement of 120% was achieved with 12 points.

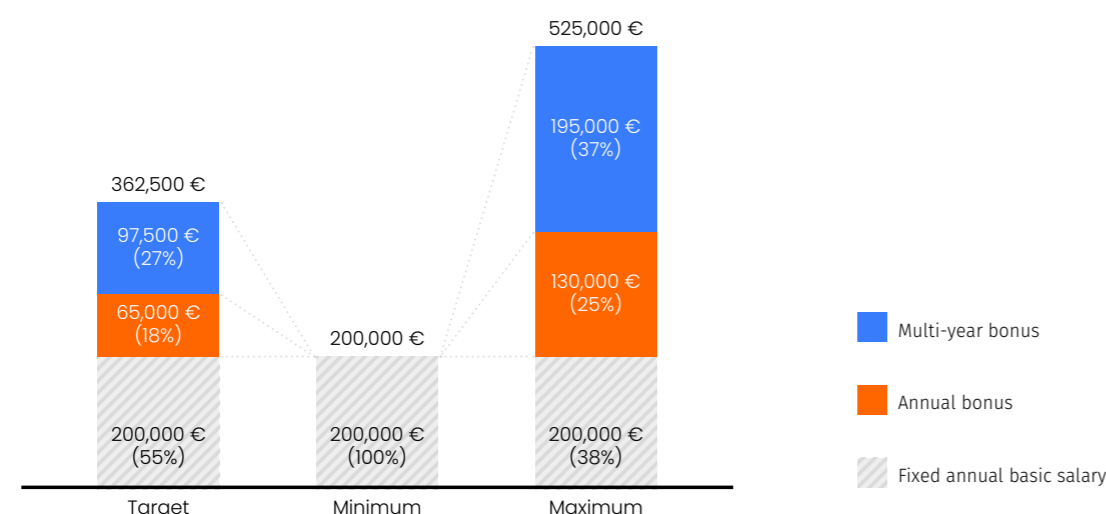
In addition, Mr Christof Leiber was granted virtual shares (Restricted Stock Units) with an equivalent value of EUR 1.0 million on 1 July 2021. The share-based payment component is settled in cash. There will be no delivery of shares. The Restricted Stock Units are subject to a 5-year vesting period, in which the vesting is staggered over time based on the respective pay-out amount. The first vesting period will end on 30 June 2023 with 10%, the second vesting period on 30 June 2025 with a further 20% and the third and final vesting period on 30 June 2026 with the remaining 70%. The cash settlement is limited to the expiry of the last vesting period or to the case of prior withdrawal and, in this case, limited to the part subject to vesting at that time. At the granting date, the average price of the shares (Xetra daily closing prices) of ATOSS Software AG over the last three months was EUR 172.86 per share. The number of virtual shares granted thus amounts to 5,785 shares. The payments of this share-based remuneration component are limited to a maximum of EUR 3.0 million.

In addition, on 3 July 2023, AOB Invest GmbH (the previous majority shareholder of ATOSS Software AG), which was founded by the founder and CEO of ATOSS Software AG, Andreas F.J. Obereder, Grünwald, granted Mr Christof Leiber a one-time voluntary special payment of EUR 2,220,000. As this is a third-party benefit, this voluntary special payment is neither granted nor owed by ATOSS Software AG. This was in recognition of the considerable contribution made by Mr Christof Leiber as CFO of ATOSS Software AG over the past 24 years, which has added significantly to the increase in value of the ATOSS Software AG shares held by AOB Invest GmbH, which was achieved as part of the transaction between AOB Invest GmbH and General Atlantic Chronos GmbH, Munich, in June 2023.

Management Board member (CTO) Pritim Kumar Krishnamoorthy

The Management Board agreement for member and CTO Mr Pritim Kumar Krishnamoorthy was concluded with effect from 01 July 2021 for a term of five years until 30 June 2026. The remuneration targets agreed therein are divided into 40% one-year targets and 60% multi-year targets over a period of three years. The one-year targets include turnover and profit targets in equal parts and are capped at 200% (or 220% in case of applying a modifier with a factor of 1.1). The multi-year targets are based on a multi-year assessment basis, which is determined on the basis of qualitative targets.

The target as well as minimum and maximum remuneration in the 2023 financial year for the CTO Mr Pritim Kumar Krishnamoorthy is as follows:



The key performance indicators for the 2023 one-year target are “Group turnover” and “consolidated EBIT” for the 2023 financial year and the “implementation of the Cloud Native Transformation”. An annual target was set for the modifier (internal Net Promoter Score (NPS) value of 22 and external Net Promoter Score (NPS) value of 20).

The entitlement to the one-year bonus, which depends on the “Group Turnover”, develops linearly, from EUR 0 to 50% of the agreed one-year target bonus, between the following key figures: (turnover plan -10%) and (turnover plan +0%). In principle, overachievement is possible by linear continuation of the above rule, up to overachievement by another 50% of the one-year target bonus, but limited to the extent that the Group turnover may not exceed 20 times the EBIT.

The entitlement to the one-year bonus, which depends on the “Group EBIT”, develops linearly from EUR 0 to 50% of the agreed one-year target bonus between the following benchmarks: (EBIT plan -50%) and (EBIT plan +0%). Up to overachievement of the EBIT plan by 50% linearly, this results in a correspondingly increased one-year bonus of a maximum of 50% of the one-year target bonus.

For the assessment of the 2023 multi-year bonus, a bonus plan with equally weighted targets in the three target categories of “Cloud Transformation”, “Employee Attrition” and “Other Strategic Topics” was agreed with Mr Pritim Kumar Krishnamoorthy. The assessment of the above three target categories is carried out equally for each category and is combined into an overall assessment of target achievement. The assessment of target achievement with regard to the respective target period is carried out according to the following scale: 1 point = 10% target achievement, 2 points = 20% to 20 points = 200%.

For the “Group Turnover” and “Group EBIT” performance indicators relevant to the one-year target for the financial year 2023, the 2023 target achievement rates were 200%, with “Group Turnover” of EUR 151.2 million and “Group EBIT” of EUR 51.8 million. The target achievement rate for the second performance indicator “Implementation of the Cloud Native Transformation” was 163% in the 2023 financial year. The modifiers set for the 2023 one-year target were achieved at 90%. For the multi-year target, which relates to the three target categories of “Cloud Transformation”, “Employee Attrition” and “Other Strategic Topics”, a target achievement of 170% was achieved with 17 points.

In addition, Mr Pritim Kumar Krishnamoorthy was granted virtual shares (Restricted Stock Units) with an equivalent value of EUR 1.0 million on 1 July 2021. The share-based remuneration component is settled in cash. There will be no delivery of shares. The Restricted Stock Units are subject to a 5-year vesting period, in which the vesting is staggered over time based on the respective pay-out amount. The first vesting period will end on 30 June 2023 with 10%, the second vesting period on 30 June 2025 with a further 20% and the third and final vesting period on 30 June 2026 with the remaining 70%. The cash settlement is limited to the expiry of the last vesting period or to the case of prior withdrawal and, in this case, limited to the part subject to vesting at that time. At the granting date, the average price of the shares (Xetra daily closing prices) of ATOSS Software AG over the last three months was EUR 172.86 per share. The number of virtual shares granted thus amounts to 5,785 shares. The payments of this share-based remuneration component are limited to a maximum of EUR 3.0 million.

In addition to the remuneration provided for in the Management Board agreement, Mr Pritim Kumar Krishnamoorthy was granted and paid a one-time additional special remuneration of EUR 200,000 in 2023 in view of the accelerated Cloud Transformation of ATOSS.

1.2 Remuneration granted and owed in the 2023 financial year

The following tables show the remuneration granted and owed to each Management Board member individually in the 2023 financial year under Section 162 (1) sentence 1 AktG. Accordingly, the tables contain all amounts granted and owed to the individual Management Board members in the reporting period for the work performed. This is the case for the annual bonus and the multi-year bonus if the performance conditions underlying the remuneration are met. Therefore, the annual bonus for the 2023 financial year as well as the multi-year bonus for which the targets are met in the 2023 financial year are shown as remuneration granted.

The details are divided into fixed and variable remuneration components. The variable remuneration elements are divided into the one-year and the multi-year variable remuneration.

Chief Executive Officer (CEO) Andreas F.J. Obereder

	2023		2022	
	in EUR	in %	in EUR	in %
Fixed Remuneration Elements				
Fixed Annual Basic Salary	540,000	57%	540,000	65%
Fringe Benefits	258,846	28%	169,843	20%
Total Fixed Remuneration	798,846	85%	709,843	85%
Variable Remuneration Elements				
Annual Bonus (STI)	56,000	6%	39,489	5%
Multi-Year Bonus	84,000	9%	84,000	10%
Total Variable Remuneration	140,000	15%	123,489	15%
Total Remuneration	938,846	100%	833,332	100%

Management Board member (Co-CEO) Dirk Häußermann

	2023		2022	
	in EUR	in %	in EUR	in %
Fixed Remuneration Elements				
Fixed Annual Basic Salary	300,000	49%	300,000	46%
Fringe Benefits	12,632	2%	11,903	2%
Total Fixed Remuneration	312,632	51%	311,903	48%
Variable Remuneration Elements				
Annual Bonus (STI)	114,000	18%	152,536	24%
Multi-Year Bonus	188,836	31%	180,000	28%
Total Variable Remuneration	302,836	49%	332,536	52%
Total Remuneration	615,468	100%	644,439	100%

Management Board member (CFO) Christof Leiber

	2023		2022	
	in EUR	in %	in EUR	in %
Fixed Remuneration Elements				
Fixed Annual Basic Salary	250,000	49%	250,000	49%
Fringe Benefits*	34,946	7%	36,500	7%
Total Fixed Remuneration	284,946	56%	286,500	56%
Variable Remuneration Elements				
Annual Bonus (STI)	114,000	23%	84,612	17%
Multi-Year Bonus	108,000	21%	135,000	27%
Total Variable Remuneration	222,000	44%	219,612	44%
Total Remuneration	506,946	100%	506,112	100%
Special Payment from AOB Invest GmbH, Grünwald	2,220,000			

* incl. contributions to direct insurance (EUR 1,752) and pension insurance (EUR 3,504)

Management Board member (CTO) Pritim Kumar Krishnamoorthy

	2023		2022	
	in EUR	in %	in EUR	in %
Fixed Remuneration Elements				
Fixed Annual Basic Salary	200,000	29%	200,000	49%
Fringe Benefits	9,527	2%	9,735	2%
Total Fixed Remuneration	209,527	31%	209,735	51%
Variable Remuneration Elements				
Annual Bonus (STI)	106,031	16%	79,956	20%
Multi-Year Bonus	165,750	24%	117,000	29%
Total Variable Remuneration	271,781	40%	196,956	49%
Total Variable Remuneration	200,000	29%		
Total Variable Remuneration	681,308	100%	406,691	100%

2. Pension payments

For the benefit of Management Board members Dirk Häußermann, Christof Leiber and Pritim Krishnamoorthy, ATOSS Software AG grants an employer-financed occupational pension scheme in the form of a defined contribution plan based on reinsurance, as a standard pension plan. The Company makes monthly contributions to an external provider for this purpose under the defined contribution plan. For the amount of contributions paid per Management Board member in 2023, see table below. Furthermore, a commitment exists for Mr Christof Leiber via a staff pension insurance (Pensionskasse) and a direct insurance. For the amount of the contributions paid, see also the table below.

For the Management Board's Chairman Andreas F.J. Obereder, there is a vested pension commitment that qualifies as a defined benefit plan. According to this plan, pension payments start at the age of 65. As a result of the extension of the Management Board agreement of Andreas F.J. Obereder until 31 December 2026, the start of the retirement pension was postponed to 1 January 2027. Under German Commercial Code (HGB), this resulted in a reversal of provisions of EUR 1,487,352 (previous year: service cost of EUR 151,035), which was recognised in other operating income (previous year: recognition of service cost in personnel expenses), and under IFRS, a service cost of EUR 169,239 (previous year: EUR 305,986), which was recognised in personnel expenses (service cost).

As at 31 December 2023, the following pension entitlement exists under the HGB and IFRS, and the following contributions were made to the pension fund, direct insurance and staff pension insurance:

	HGB	HGB	IFRS	IFRS
	Income from Reversal of Provisions/Service Cost	Settlement Amount of the Pension Obligation	Length of Service	Cash Value of the Pension Obligation
	2023	31.12.2023	2023	31.12.2023
	EUR	EUR	EUR	EUR
Andreas F.J. Obereder	-1,487,352	8,155,675	169,239	6,494,242
Dirk Häußermann ¹⁾	36,000		36,000	
Christof Leiber ¹⁾	36,000		36,000	
Pritim Kumar Krishnamoorthy ¹⁾	36,000		36,000	

¹⁾ Contributions to the Pension Fund

3. Remuneration of retired Management Board members in the reporting year

There was no remuneration of Management Board members who left the Management Board in the 2023 financial year.

4. Information on the relative development of Management Board Remuneration, remuneration of other employees and the earnings trend of the Company

The following overview presents the relative development in the remuneration granted and owed to

Management Board members active in the reporting year, the average remuneration of the employees in Germany over the last five financial years (employees within the meaning of the German Works Council Constitution Act (BetrVG), for ATOSS Software AG, Munich) on a full-time equivalent basis, and selected key earnings figures of ATOSS Software AG compared with the previous year. The remuneration of the Management Board members included in the table is the remuneration granted and owed.

The earnings trend is generally presented on the basis of the development in consolidated sales and consolidated EBIT of ATOSS Software AG (IFRS consolidated financial statements basis) and turnover of ATOSS Software AG (HGB individual financial statements basis). As key performance indicators for the Group, both financial ratios also form the basis for the financial targets in the variable remuneration of the Management Board.

Development of the Management Board remuneration in relation to the earnings trend of the Company, the ATOSS employees and in relation to remuneration in Germany

	2023	2022	2021	2020	Change 2023/2022 in %	Change 2022/2021 in %	Change 2021/2020 in %
Management Board Remuneration (in Euros)							
Andreas F.J. Obereder (CEO)	938,846	833,332	794,024	798,240	13%	5%	-1%
Dirk Häußermann (Co-CEO) (since 01 April 2021)	615,468	644,439	464,044		-4%	39%	
Christof Leiber (CFO)	506,946	506,112	494,409	484,288	0%	2%	2%
Pritim Kumar Krishnamoorthy (CTO) (since 01 July 2021)	681,308*	406,691	195,198		68%	108%	
Supervisory Board Remuneration (Fixed Remuneration) (in Euros)							
Moritz Zimmermann	60,000	60,000	60,000	60,000	0%	0%	0%
Rolf Baron Vielhauer von Hohenhau	30,000	30,000	30,000	20,000	0%	0%	50%
Klaus Bauer	30,000	30,000	30,000	10,000	0%	0%	200%
Jörn Nikolay (since 27 September 2023)	5,260	0	0	0			
Earnings Trend (in KEUR)							
Turnover (IFRS Group)	151,198	113,916	97,066	86,053	33%	17%	13%
EBIT (IFRS Group)	51,819	30,802	27,244	26,165	68%	13%	4%
Turnover (HGB Individual Financial Statements)	145,143	114,915	96,608	87,118	26%	19%	11%
Average Remuneration of ATOSS Employees on a Full-Time Equivalent Basis in Germany (Gross)**							
	83,268	80,633	79,581	79,701	3%	1%	0%

* incl. one-time special bonus of EUR 200,000
**without special payments

5. Review of the appropriateness of Management Board remuneration

In the 2023 financial year, the Supervisory Board again carried out and confirmed the appropriateness of the remuneration on the basis of the vertical comparison described in item C. VIII.

E. Remuneration of the Supervisory Board members

Structure of Supervisory Board remuneration

The remuneration of the Supervisory Board of ATOSS Software AG is laid down in Section 12 of the Articles of Association. The current remuneration system for Supervisory Board members of ATOSS Software AG has been in force since the 2021 financial year and was adopted by the Ordinary General Meeting on 30 April 2021 with a majority of 99.70%.

The ordinary Supervisory Board members receive a remuneration of EUR 20,000 for each financial year and an attendance fee for ordinary Supervisory Board meetings of EUR 1,500 per meeting. The Supervisory Board's Chairman shall be paid an additional remuneration of EUR 40,000 for the current and each subsequent full financial year and the Deputy Chairman of the Supervisory Board shall be paid an additional remuneration of EUR 10,000 for the current and each subsequent full financial year. The Chairman of the Audit Committee shall be paid an additional remuneration of EUR 10,000 for the current and each subsequent full financial year. Members of the Supervisory Board who do not belong to the Supervisory Board for the full financial year or who do not chair or deputy chair the Supervisory Board or chair the audit committee for the full financial year receive a proportionately lower remuneration. The remuneration as well as the attendance allowances are paid plus the respective statutory value added tax.

In addition, the members of the Supervisory Board receive a reimbursement of their expenses and any value-added tax payable on the remuneration. The share of fixed remuneration components in the total remuneration amount is 100%.

The remuneration is payable after the end of the respective financial year. Supervisory Board members who are only members of the Supervisory Board for part of the financial year or who do not chair or deputy chair the Supervisory Board or chair the audit committee for the full financial year receive a lower remuneration in proportion to the time served.

Remuneration granted and owed in the 2023 financial year

The expenses for the fixed remuneration and the remuneration for the Audit Committee activities of the Supervisory Board amounted to EUR 125,260 in the 2023 financial year (previous year: EUR 120,000).

The following table shows the amounts attributable to individual Supervisory Board members as well as the relative development of the total remuneration compared to the previous year.

Other remuneration for attendance fees amounted to EUR 21,000 (previous year: EUR 18,000).

2023					
	Fixed remuneration		Attendance fee		Total SB remuneration
	in EUR	in %	in EUR	in %	in EUR
Moritz Zimmermann	60,000	48%	6,000	29%	66,000
Rolf Baron Vielhauer von Hohenhau	30,000	24%	6,000	29%	36,000
Klaus Bauer	30,000	24%	6,000	29%	36,000
Jörn Nikolay (since 27.9.2023)	5,260	4%	3,000	14%	8,260
Total	125,260	100%	21,000	100%	146,260

2022					
	Fixed remuneration		Attendance fee		Total SB remuneration
	in EUR	in %	in EUR	in %	in EUR
Moritz Zimmermann	60,000	50%	6,000	33%	66,000
Rolf Baron Vielhauer von Hohenhau	30,000	25%	6,000	33%	36,000
Klaus Bauer	30,000	25%	6,000	33%	36,000
Jörn Nikolay (since 27.9.2023)	0	0%	0	0%	0
Total	120,000	100%	18,000	100%	138,000

2023 development compared to 2022	
Moritz Zimmermann	0%
Rolf Baron Vielhauer von Hohenhau	0%
Klaus Bauer	0%
Jörn Nikolay (since 27.9.2023)	
Total	6%

F. Independent auditor’s note on the audit of the Remuneration Report under Section 162 (3) AktG

To ATOSS Software AG, München

Audit Opinion

We have formally audited the Remuneration Report of ATOSS Software AG, München, for the financial year from 1 January to 31 December 2023, to assess whether the disclosures under Section 162 (1) and (2) AktG have been made in the Remuneration Report. In accordance with Section 162 (3) of the AktG, we have not audited the content of the Remuneration Report.

In our opinion, the enclosed Remuneration Report complies with the disclosures under Section 162 (1) and (2) AktG in all material respects. Our audit opinion does not cover the content of the Remuneration Report.

Basis for the Audit Opinion

We conducted our audit of the Remuneration Report in accordance with Section 162(3) AktG and in compliance with the IDW auditing standard: The audit of the Remuneration Report was conducted in accordance with Section 162 (3) AktG (IDW PS 870 (September 2023)). Our responsibility under that provision and standard is further described in the “Auditor’s Responsibility” part of our note. As an auditing practice, we applied the requirements of the IDW quality management standard: Requirements for Quality Management in Auditing Practice (IDW QMS 1 (September 2022)). We complied with the professional duties under the Auditors’ Regulations and the Professional Statutes for Auditors / Sworn Auditors, including the independence requirements..

Responsibility of the Legal Representatives and the Supervisory Board

The legal representatives and the Supervisory Board are responsible for the preparation of the Remuneration Report, including the related disclosures, in compliance with the requirements of Section 162 AktG. They are also responsible for such internal controls as they determine necessary to enable the preparation of a Remuneration Report, including information appurtenant thereto, that is free from material misstatements, whether due to fraudulent acts (i.e., fraudulent financial reporting or misappropriation of assets) or error.

Auditor’s Responsibility

Our objective is to obtain reasonable assurance about whether the disclosures under Section 162 (1) and (2) AktG have been made in all material respects in the Remuneration Report and to express an opinion thereon in an audit note.

We planned and performed our audit to obtain reasonable assurance about whether the Remuneration Report is formally complete by comparing the disclosures made in the Remuneration Report with the disclosures required by Section 162 (1) and (2) of the AktG. In accordance with Section 162 (3) AktG, we have not audited the content accuracy of the disclosures, the content completeness of the individual disclosures or the fair presentation of the Remuneration Report.

Munich, 23 February 2024

PricewaterhouseCoopers GmbH
Auditing Firm

Sebastian Stroner pp. Johanna Schano
Auditor Auditor

2. Agenda Item 8: Terms of conversion for ATOSS Software AG pertaining to the change of legal form into the legal form of a European Company (Societas Europaea, SE), i.e. to ATOSS Software SE including the Articles of Association of ATOSS Software SE in Annex 1 and the Additional Annex 2

Terms of Conversion for

ATOSS Software AG

pertaining to the change of legal form
into the legal form of a European Company
(Societas Europaea, SE), i.e. to

ATOSS Software SE

Preamble

(1) ATOSS Software AG (hereinafter also referred to as the “**Company**”) is a joint stock corporation under German law entered in the Companies’ Register of the Local Court of Munich under HRB 124084 with its registered office and head office in Munich, Germany. Its business address is Rosenheimer Str. 141h, 81671 Munich, Germany. The Company’s shares are admitted to trading on the regulated market of the Frankfurt Stock Exchange (Prime Standard).

(2) The object of ATOSS Software AG as set out in the Articles of Association is management consulting, the creation of organisational and software concepts, research and development in the field of application and system software and trading in IT products of all kinds, as well as the investment in or acquisition of companies with the same objective in Germany and abroad. The Company may also carry out all transactions that are directly or indirectly suited to serve the purpose of the Company. The Company may establish branches at home and abroad. The Company is also authorised to establish, acquire and manage companies with a similar business purpose, to spin off its operations in whole or in part to affiliated companies or to transfer them to affiliated companies.

(3) The Company’s registered share capital amounts to EUR 7,953,136.00 as of today’s date and is divided into 7,953,136 ordinary shares with no par value (no-par value shares). The calculated interest per share in the Company’s share capital is EUR 1.00. In accordance with Section 4 (1) Sentence 2 of the Articles of Association of ATOSS Software AG, the shares are issued as bearer shares.

(4) Pursuant to Art. 2 para. 4 in conjunction with Article 37 of Council Regulation (EC) No. 2157/2001 of 8 October 2001 on the Statute for a European Company (SE) (“**SE Regulation**”), ATOSS Software AG shall be

converted into a European Company (Societas Europaea, SE). In addition, the Act on the Implementation of Council Regulation (EC) No. 2157/2001 of 8 October 2001 on the Statute for a European Company (SE) of 22 December 2004 (“SEAG”) and the Act on the Involvement of Employees in a European Company of 22 December 2004 (“SEBG”) in particular apply to this conversion.

(5) The change of legal form to a European Company is in line with the Company’s previous strategy of positioning itself internationally. The SE is an internationally recognised legal form, particularly in Europe. As a supranational legal form, it stands for a modern and internationally oriented Company and as such promotes an international corporate culture. This can further strengthen the identification of employees – especially foreign employees – with the ATOSS Group. The SE is also an attractive legal form for international contractual partners and for attracting qualified labour. Finally, the proven corporate governance structure can be continued in the dualistic management system.

(6) The Management Board of ATOSS Software AG therefore establishes the following Terms of Conversion, whereby the above preamble is an integral part thereof:

Section 1: Conversion of ATOSS Software AG into ATOSS Software SE

(1) In accordance with Art. 2 para. 4 SE-Reg. in conjunction with Article 37 SE Regulation, ATOSS Software is converted into a European Company (Societas Europaea, SE).

(2) ATOSS Software AG is a stock corporation established under German law with its registered office and head office in Munich, Germany. It, inter alia, has had a subsidiary subject to the law of another member state of the European Union (“EU”) for at least two years, ATOSS Software Gesellschaft m.b.H., with its registered office in Vienna, Austria, and its business address at Ungargasse 64-66/3/503, 1030 Vienna, Austria, company register number FN 150925 z. ATOSS Software AG has directly held 100% of the shares in ATOSS Software Gesellschaft m.b.H. since 1997 and thus exercises a controlling influence over ATOSS Software Gesellschaft m.b.H., whereby the requirements for a change of legal form in accordance with Art. 2 (4) SE Regulation are satisfied.

(3) As a result of the change of legal form, the Company is neither dissolved nor is a new legal entity established. Rather, ATOSS Software AG and ATOSS Software SE are identical legal entities. The shareholders’ participation in the Company remains unchanged after the change of legal form takes effect due to the preservation of the legal entity’s identity. The conversion has no effect on the Company’s stock exchange listing and the trading of the shares on the stock exchange, nor on the existing inclusion of the shares in stock exchange indices.

(4) Like ATOSS Software AG, ATOSS Software SE will have a two-tier management structure consisting of a Management Board (management body within the meaning of Art. 38 lit. b) variant 1 and Art. 39 para. 1 of the SE Regulation) and a Supervisory Board (supervisory body within the meaning of Art. 38 lit. b) variant 1 and Art. 40 (1) SE Regulation).

Section 2: Effective Date of the Conversion

The conversion shall become effective upon its entry of the Company in the Companies’ Register of the Local Court of Munich (“Conversion Date”).

Section 3: Company Name, Registered Office and Articles of Association

(1) The company name of the SE is ATOSS Software SE.

(2) ATOSS Software SE is based in Munich, Germany, where its head office is also located.

(3) ATOSS Software SE shall receive the Articles of Association attached as **Annex 1**, which are an integral part of these Terms of Conversion.

Section 4: Share Capital, Authorised and Conditional Capital, Amendments to the Articles of Association, No Cash Compensation

(1) The entire share capital of ATOSS Software AG in the amount existing at the Conversion Date (currently EUR 7,953,136.00) and in the division into bearer shares existing at that time (current number of shares: 7,953,136) will become the share capital of ATOSS Software SE. The calculated interest of each no-par value share in the share capital (currently EUR 1.00 per no-par value share) will remain as it was immediately prior to the Conversion Date.

(2) The persons and companies who are shareholders of ATOSS Software AG at the Conversion Date will become shareholders of ATOSS Software SE. They will participate in the share capital of ATOSS Software SE to the same extent and with the same number of no-par value shares as they participated in the share capital of ATOSS Software AG immediately prior to the Conversion Date. The rights of third parties to shares in ATOSS Software AG or to their subscription are continued in the shares of ATOSS Software SE.

(3) The Articles of Association of ATOSS Software SE correspond to the following, at the Conversion Date

a. the share capital figure with the division into no-par value shares of ATOSS Software SE pursuant to Section 4 (1) of the Articles of Association of ATOSS Software SE corresponds to the share capital figure with the division into no-par value shares of ATOSS Software AG pursuant to Section 4 (1) of the Articles of Association of ATOSS Software AG;

b. the amount and number of shares in the authorised capital of ATOSS Software SE pursuant to Section 4 para. 4 of the Articles of Association of ATOSS Software SE corresponds to the amount and number of shares in the authorised capital of ATOSS Software AG pursuant to Section 4 Para. 3 of the Articles of Association of ATOSS Software AG;

c. the amount and number of shares in the conditional capital of ATOSS Software SE pursuant to Section 4 para. 5 of the Articles of Association of ATOSS Software SE corresponds to the amount and

number of shares in the conditional capital of ATOSS Software AG pursuant to Section 4 para. 4 of the Articles of Association of ATOSS Software AG.

Any changes with regard to the amount of the share capital, the amounts and the number of shares of the authorised capital and the conditional capital of ATOSS Software AG also apply to ATOSS Software SE.

(4) The Supervisory Board of ATOSS Software AG (alternatively the Supervisory Board of ATOSS Software SE) is authorised and at the same time instructed to make any amendments resulting from the above and any amendments on which the registration court makes entry of the conversion dependent, in each case to the extent they only affect the wording of the Articles of Association, in the version of the Articles of Association of ATOSS Software SE attached to these Terms of Conversion prior to entry of the conversion in the Companies' Register.

(5) Shareholders who object to the conversion will not be offered cash compensation, as such an offer of cash compensation is not provided for by law.

Section 5: Continued Validity of Resolutions of the ATOSS Software AG's General Meeting

(1) Resolutions (in particular authorisations granted outside the Articles of Association) of the General Meeting of ATOSS Software AG shall continue to apply unchanged for ATOSS Software SE insofar as they have not yet been settled at the time of the Conversion Date.

(2) This applies in particular to

- the authorisation granted by resolution of the General Meeting on 29 April 2022 under Agenda Item 8 to acquire treasury shares in accordance with Section 71 para. 1 no. 8 AktG, also excluding a right to tender and to use treasury shares, as well as shareholders' statutory subscription rights;
- the authorisation granted by resolution of the General Meeting on 30 April 2021 under Agenda Item 10 to issue bonds with warrants and/or convertible bonds entitling or obligating the holder to subscribe to shares in the Company, also excluding the shareholders' statutory subscription rights, and
- the remuneration of the Supervisory Board approved by resolution of the General Meeting on 30 April 2021 under Agenda Item 8.

As a result of the conversion, the authorisations mentioned above in the first two indents refer to shares in ATOSS Software SE instead of shares in ATOSS Software AG from the Conversion Date and otherwise continue to apply in their existing version and scope at ATOSS Software SE at the Conversion Date.

Section 6: Special Rights and Benefits

(1) With the exception of the right of certain shareholders to appoint a member to the Supervisory Board ("**Right of Appointment**" and the shareholders the "**Authorised Appointing Persons**") as set out in Section 8 (1) Sentence 3, (2) to (4) of the Articles of Association of ATOSS Software AG, ATOSS Software AG has no shareholders with special rights within the meaning of Section 194 (1) no. 5 of the German Transformation Act ("**UmwG**") and/or Art. 20 para. 1 sentence 2 lit. f) SE Regulation and no holders of securities other than shares, so that – with the exception of the Right of Appointment of the aforementioned Authorised Appointing Persons – no rights are granted in the course of the conversion beyond the shares specified in Section 4 para. 2 and no other measures are planned or proposed. The Right of Appointment, of the Authorised Appointing Persons, existing at ATOSS Software AG at the effective time the conversion will continue to exist unchanged in ATOSS Software SE after the conversion takes effect (Section 10 para. 1 sentence 3, para. 3 to 5 of the Articles of Association of ATOSS Software SE).

(2) Persons within the meaning of Art. 20 para. 1 sentence 2 lit. g) SE Regulation, no special advantages were or will be granted in the course of the conversion.

(3) For reasons of legal precaution, it is pointed out that (i) notwithstanding the competence of the Supervisory Board of ATOSS Software SE under stock corporation law, it is to be assumed that the members of the Management Board of ATOSS Software AG in office immediately prior to the Conversion Date are to be appointed as members of the Management Board of ATOSS Software SE (see Section 7) and (ii) the members of the Supervisory Board of ATOSS Software AG in office elected by the General Meeting are to be appointed as members of the first Supervisory Board of ATOSS Software SE (see Section 8) and (iii) notwithstanding the responsibility of the Authorised Appointing Persons, the member of the Supervisory Board of ATOSS Software AG delegated by the Authorised Appointing Persons and in office immediately prior to the Conversion Date is to be (newly) delegated to the first Supervisory Board of ATOSS Software SE and AOB Invest GmbH, the holder of the Right of Appointment under Section 10 para. 1 sentence 3, para. 3 of the Articles of Association of ATOSS Software SE, is solely held by Mr Andreas Obereder (Chairman of the Management Board).

Section 7: Management Body (Management Board)

(1) In accordance with Section 6 (1) of the Articles of Association of ATOSS Software SE, the Management Board of ATOSS Software SE will consist of one or more persons, with the number of Management Board members being determined by the Supervisory Board of ATOSS Software SE.

(2) The offices of all members of the Management Board of ATOSS Software AG will end on the Conversion Date. Notwithstanding the responsibility of the Supervisory Board of ATOSS Software SE under stock corporation law, it is to be assumed that the members of the Management Board of ATOSS Software AG in office immediately prior to the Conversion Date will be appointed as members of the Management Board of ATOSS Software SE. The current members of the Management Board are Mr Andreas Obereder (Chairman of the Management Board), Mr Dirk Häußermann, Mr Pritim Kumar Krishnamoorthy and Mr Christof Leiber. However, the appointment of Mr Dirk Häußermann as member of the Management Board of ATOSS Software AG will end on 31 March 2024.

Section 8: Supervisory Body (Supervisory Board)

(1) In accordance with Section 10 (1) of the Articles of Association of ATOSS Software SE, the Supervisory Board of ATOSS Software SE consists of four members. As was previously the case at ATOSS Software AG, three of these members are elected by the General Meeting without being bound by election proposals and a further member is delegated to the Supervisory Board by the Authorised Appointing Persons specified in Section 10 (3) to (5) of the Articles of Association of ATOSS Software SE.

(2) The offices of all members of the Supervisory Board of ATOSS Software AG will end on the Conversion Date.

In accordance with Article 40 (2) sentence 2 SE Regulation, the members of the first Supervisory Board of ATOSS Software SE may be appointed by the Articles of Association. This does not affect any Rights of Appointment (Art. 40 para. 2 sentence 3 SE Regulation in conjunction with Art. 47 para. 4 SE Regulation), so that the Supervisory Board member to be delegated by the Authorised Appointing Persons is not appointed in the Articles of Association, but is delegated by such Authorised Appointing Persons. In accordance with Section 10 (2) of the Articles of Association of ATOSS Software SE, the following persons are to be appointed as members of the first Supervisory Board of ATOSS Software SE:

a. Mr Moritz Zimmermann, residing in Munich, General Partner of 42CAP Manager GmbH, Munich;

b. Mr Rolf Baron Vielhauer von Hohenhau Dipl. Kfm., residing in Munich, President of the Bund der Steuerzahler in Bayern e.V. (Bavarian Taxpayers Association).

c. Mr Klaus Bauer, residing in Nuremberg, member of the Supervisory Board and Advisory Board.

The members of the first Supervisory Board of ATOSS Software SE are appointed until the end of the General Meeting that resolves on the discharge for the first full or short financial year of ATOSS Software SE. The first financial year of ATOSS Software SE is the financial year in which the conversion of ATOSS Software AG into ATOSS Software SE is entered in the Companies' Register. Notwithstanding the responsibility of the Authorised Appointing Persons, it is intended that Mr Jörn Nikolay, residing in Munich, Advisory Director at General Atlantic, will be appointed to the Supervisory Board of ATOSS Software SE for the same term of office by the shareholder AOB Invest GmbH, based in Grünwald, District of Munich (Munich Local Court, HRB 194529), in accordance with Section 10 (1) sentence 3 para. 3 of the Articles of Association of ATOSS Software SE.

Section 9: Information on the Procedure for the Agreement on Employee Involvement

(1) As part of the change of legal form of the Company to an SE, an employee involvement procedure shall be carried out in accordance with § 13 para. 1 SEBG with the aim of concluding an employee involvement agreement ("**Employee Involvement Agreement**"). The implementation of this employee involvement procedure is a prerequisite for the registration of the SE pursuant to Art.12 para. 2 of the SE Regulation. Pursuant to Section 2 (8) SEBG, employee involvement means any procedure, including information, consultation and co-determination, through which the employee representatives can influence the Company's decision-making process. If the negotiations do not lead to the conclusion of an Employee Involvement Agreement, the standard rules of the SEBG will apply with regard to co-determination and the procedure for informing and consulting employees. As the future SE will have

its registered office in Germany, the employee involvement procedure will be governed by German law. With regard to the involvement of the employees ("**Employees**") of the Company, the subsidiaries, and establishments concerned, the national provisions implementing Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees ("**SE Directive**"), in particular Section 4 et seq. SEBG, shall be observed. The procedure for employee involvement provided for thereafter shall be carried out in accordance with the statutory provisions. With regard to Employees in the concerned subsidiaries and concerned establishments outside Germany, the respective national provisions that serve to implement the SE Directive shall apply.

(2) In order to carry out the employee involvement procedure, the management of the Company informed the responsible employee representative bodies (if any) and, if there was no employee representative body, informed the Employees of the Company, its affected subsidiaries, and the concerned establishments as well as any trade unions represented on 9 August 2023 about the conversion project ("**Information**"). As there are no representative committees in the German companies, the information was also forwarded directly to senior managers in Germany. Pursuant to Section 4 (3) SEBG, the Information shall extend in particular to

a) the identity and structure of the Company, the subsidiaries and establishments concerned, and their distribution among the Member States of the EU and the other signatory states to the Agreement on the European Economic Area ("**Member States**");

b) the employee representative bodies existing in these companies and establishments;

c) the number of Employees employed in each of these companies and establishments and the total number of them employed in a Member State to be calculated on this basis, and

d) the number of Employees who are entitled to co-determination rights in the bodies of these companies.

(3) In addition, the management of the Company has requested in writing that the responsible employee representative bodies (if any) and, if no employee representative body existed, the Employees themselves in the Company, in its concerned subsidiaries and in the concerned establishments in accordance with Section 4 (1) SEBG, form the special negotiating body (besondere Verhandlungsgremium, "**bVG**") in accordance with the SEBG. The members of the bVG were elected or appointed in accordance with the provisions of the relevant national laws implementing the SE Council Directive, in Germany in accordance with the SEBG. Pursuant to Section 5 para. 1 SEBG, members are elected or appointed to the bVG for the Employees of the participating companies, concerned subsidiaries, and concerned establishments employed in each Member State in accordance with the national regulations of the respective Member State. For each share of Employees employed in a Member State that amounts to 10% of the total number of Employees of the participating companies, concerned subsidiaries, and concerned establishments employed in all Member States or a fraction thereof, a national from this Member State shall be elected or appointed to the bVG in accordance with the national regulations of the respective Member State.

The bVG was formed in accordance with the statutory provision contained in Section 5 (1) SEBG. Based on the relevant number of Employees of the Company and its concerned subsidiaries and establishments in the individual Member States at the time the information was provided, the distribution of seats in the bVG was as follows:

Country	Number of Employees	Share in the Total EU Employees	Seats in the bVG
Belgium	4	0.519%	1
Germany	513	66.537%	7
France	2	0.259%	1
Netherlands	13	1.686%	1
Austria	21	2.724%	1
Romania	212	27.49%	3
Sweden	6	0.78%	1
Total	771	100%	15

Up to the conclusion of the Employee Involvement Agreement, no changes have occurred that would require a different composition of the bVG. The actual composition of the bVG following the elections and appointments is shown below.

(4) The members of the bVG were appointed in the aforementioned countries in accordance with the respective national regulations for the implementation of the SE Directive pursuant to the distribution of seats specified in paragraph 3. The names of the members of the bVG elected for the respective Member State (including any substitute members) were announced to the Management Board of ATOSS Software AG within the ten-week period stipulated in Section 11 (1) Sentence 1 SEBG. No member of the bVG was announced for France and Austria, as no bVG member could be elected or appointed in accordance with the national regulations in France and Austria due to the lack of competent employee representative bodies and failure to meet threshold levels. Similarly, no member of the bVG was announced for Sweden. The Company was informed of this by the two trade unions concerned in Sweden. The bVG therefore actually consisted of 12 members. No further bVG members were designated before the Employee Involvement Agreement was concluded.

One seat allocated to Germany is occupied by a senior executive. In the absence of existing trade union representation, no seat attributable to Germany was to be filled on the proposal of the trade union.

(5) After expiry of the ten-week period pursuant to Section 11 para. 1 sentence 1 SEBG, the Management Board of ATOSS Software AG then invited the respective members of the bVG to its constituent meeting by letter dated 19 October 2023, which took place on 7 November 2023 in 81671 Munich, Rosenheimer Straße 141h, Room AT-05002.

(6) Negotiations were then commenced between the Management Board of ATOSS Software AG and the bVG with the aim of concluding an agreement on the involvement of employees in the SE. For the negotiation procedure and the involvement of employees in the SE, Sections 11 et seq. SEBG were observed.

(7) The negotiations were concluded on 7 November 2023 with the closing of the Employee Involvement Agreement in ATOSS Software SE between the Management Board of ATOSS Software AG and the bVG, which is attached to these Terms of Conversion as **Annex 2** for evidentiary purposes. The Employee Involvement Agreement in **Annex 2** is part of the Terms of Conversion. The Employee Involvement Agreement is subject to the condition precedent that the General Meeting of ATOSS Software AG resolves the conversion into an SE with the required majority.

(8) The Employee Involvement Agreement provides for the establishment of an international information body (“**European Employee Forum**”) with information and consultation rights in cross-border matters. The powers of the European Employee Forum essentially correspond to those of an SE Works Council formed in accordance with the statutory standard rules of Sections 22 et seq. SEBG. Please refer to **Annex 2** for details. As the Company is not subject to any form of corporate co-determination, the Employee Involvement Agreement does not provide for Employee participation in the Supervisory Board of ATOSS Software SE.

(9) The costs arising from the formation and activities of the bVG are borne by ATOSS Software AG and, following the conversion, by ATOSS Software SE.

(10) The management of the Company will forward the draft resolution on the change of legal form to the relevant employee representative body no later than one month before the date of the General Meeting that is to decide on the change of legal form (Section 194 (2) UmwG).

Section 10: Other Effects of the Conversion for the Employees and Their Representatives

(1) In principle, the conversion will not have any significant impact on the Employees, their employment relationships or their representatives. Only the legal form of the employer changes. In detail, this means in particular:

(2) As a change of legal form, the conversion does not lead to a transfer of holdings pursuant to Section 613a BGB.

(3) Existing employment contracts and the resulting rights and obligations of the Company’s Employees remain unaffected by the conversion and will be continued by the future ATOSS Software SE. There is no interruption in the period of employment; the social status of the Employees remains unaffected. The conversion also has no effect on the location or content of the work to be performed.

(4) The Articles of Association of the future ATOSS Software SE also provide for a dualistic system, i.e. ATOSS Software SE will also have a management body and a supervisory body. For details, please refer to Sections 7 and 8 above. The members of the Management Board represent the future ATOSS Software SE in and out of court and thereby also exercise the right to direct Employees.

(5) The conversion into an SE has no effect on the operating structure of the Company or the subsidiaries concerned, nor on the corporate structure of the Company or the subsidiaries concerned.

(6) The conversion has no influence on the application of works constitution regulations in the Company or the subsidiaries concerned. Insofar as employee representation exists, this will not be affected by the conversion.

(7) The conversion has no direct impact on corporate co-determination. The Company does not have a co-determined Supervisory Board. For details of Employees' participation in connection with the conversion, please also refer to Section 9.

(8) The existing commitments to Company pension benefits remain unaffected by the conversion. The conversion has no effect on the existing pension commitments of the Employees of ATOSS Software AG or the existing pension recipients.

(9) The future ATOSS Software SE will be liable as an identical legal entity for any outstanding claims of Employees against the Company. No capital measures are planned in connection with the conversion; the share capital will not be reduced.

(10) Authorisations granted to Employees (e.g. powers of attorney, commercial proxies) remain unaffected by the conversion. Clarifications are only made in the Companies' Register where necessary.

(11) The conversion has no effect on the offices of the existing Company officers (e.g. Data Protection Officer); the appointments continue to be valid.

(12) The termination of employment relationships solely due to the conversion is not legally permissible and is not planned. The right to terminate employment relationships for other reasons in accordance with the statutory provisions remains unaffected.

(13) The Employees do not have the right to object to the conversion, nor does the conversion trigger an extraordinary right of termination for the Employees. With regard to the participation of the Employees and their representatives in the conversion procedure (so-called employee involvement procedure), reference is made to Section 9.

Section 11: Conversion Costs

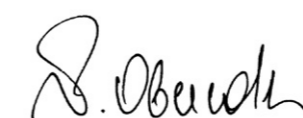
The Company bears the costs of the conversion up to a total amount of EUR 450,000.00.

Section 12: External Auditor

PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, Frankfurt a.M. – Munich branch, is appointed as external auditor and Group external auditor for the first financial year of ATOSS Software SE. The first financial year is the financial year in which the conversion of ATOSS Software AG into ATOSS Software SE is entered in the Companies' Register.

Munich, 21 February 2024

ATOSS Software AG
The Management Board



Andreas F.J. Obereder
(CEO)

Annex 1

Articles of association of ATOSS Software SE (hereinafter referred to as the "Company")

Section 1: Company Name, Registered Office and Financial Year

(1) The Company is a European Company (Societas Europaea, SE) and has the company name

ATOSS Software SE

(2) The Company has its registered office in Berlin.

(3) The Company's financial year is the calendar year.

Section 2: Company Purpose

(1) The purpose of the Company is management consulting, the creation of organisational and software concepts, research and development in the field of application and system software, and trading in software and hardware products of all kinds, as well as the investment in or acquisition of companies with the same objective in Germany and abroad.

(2) The Company may also carry out all transactions that are directly or indirectly suitable for serving the purpose of the Company.

(3) The Company may establish branches at home and abroad. The Company is also authorised to establish, acquire and manage companies with a similar business purpose, to spin off its operations in whole or in part to affiliated companies or to transfer them to affiliated companies.

Section 3: Announcements

(1) Announcements of the Company are made by publication in the Federal Gazette, unless mandatory statutory provisions stipulate otherwise.

(2) Information may also be transmitted to the holders of authorised securities by means of remote data transmission, provided that the requirements are met therefor.

Section 4: Share Capital

(1) The share capital of the Company is

EUR 7,953,136.00

and is divided into 7,953,136 ordinary shares with no par value (no-par value shares). The share capital of EUR 7,953,136.00 was raised by way of the conversion of ATOSS Software AG, Munich, into a European Company (Societas Europaea, SE).

(2) The shares are issued in bearer form. This also applies to new shares from a capital increase unless a different provision is made in the resolution with respect to the capital increase.

(3) The form of the share certificates and the dividend and renewal coupons is determined by the Management Board. Shareholders are not entitled to securitisation of their shares insofar as this is legally permissible and securitisation is not required under the rules applicable on a stock exchange on which the shares are listed. A certificate can also be issued for several shares of a shareholder or for all shares. The issue of individual certificates or global certificates may also be made dependent on the assumption of costs by the respective shareholder.

(4) The Management Board is authorised, with the approval of the Supervisory Board, to increase the share capital by up to a total of EUR 1,590,627.00 by way of issuing new no-par value bearer shares against contribution in cash and/or in kind on one or more occasions until 29 April 2026 (Authorised Capital). Generally, the shareholders are to be granted a subscription right. The subscription right can also be granted to the shareholders in such a way that the new shares are taken over by one or more credit institutions or companies within the meaning of Section 186 (5) sentence 1 AktG named by the Management Board with the obligation to offer them to the shareholders for subscription (indirect subscription right). However, the Management Board is authorised, with the approval of the Supervisory Board, to exclude shareholders' subscription rights,

(a) in order to exclude fractional amounts from the shareholders' subscription rights;

(b) if the new shares are issued in return for contributions in kind in connection with mergers or for the purpose of acquiring companies, business units, equity interests in companies or other assets or claims to the acquisition of other assets, including receivables against the Company;

(c) if the new shares are issued in return for contributions in cash and the issue price per new share is not significantly lower than the stock market price of the Company's shares of the same class and rights already listed at the time when the issue price is definitively determined. The number of shares issued in this way, with the exclusion of subscription rights, may not exceed a total of 10% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised. Other shares issued or sold during the term of this authorisation with the exclusion of subscription rights, in direct or analogous application of Section 186 (3) sentence 4 AktG, are to be counted towards the maximum limit of 10% of the share capital. To be counted towards are also shares to be issued for the purpose of servicing option and/or conversion rights or obligations under bonds with warrants and/or convertible bonds and/or profit participation rights, provided that such Bonds or profit participation rights are issued during the term of this authorisation with the exclusion of subscription rights in analogous application of Section 186 (3) sentence 4 AktG;

(d) to the extent necessary to grant holders or creditors of bonds with warrants and/or convertible bonds with option and/or conversion rights or obligations, which have been or will be issued by the

Company or a Group company within the meaning of Section 18 AktG, in which the Company directly or indirectly holds a majority interest, subscription rights to new shares may be granted to the extent to which they would be entitled after exercising the option or conversion rights or after fulfilling option exercise or conversion obligations;

(e) if the new shares are to be issued to Employees of the Company or Employees of an enterprise affiliated with the Company or to members of the management of an enterprise affiliated with the Company within the framework of share participation or other share-based programmes, whereby the employment relationship with the Company or the board relationship or employment relationship with an enterprise affiliated with the Company shall exist at the time of the commitment to issue the shares. To the extent permitted by Section 204 (3) sentence 1 AktG, the contribution to be made regarding the new shares may be covered by the portion of the net profit for the year which the Management Board and the Supervisory Board may allocate to other revenue reserves in accordance with Section 58 (2) AktG. The number of shares issued in this way with the exclusion of subscription rights may not exceed a total of 5% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised;

and only to the extent that the shares, issued during the term of this authorisation on the basis of this authorisation or another Authorised Capital with the exclusion of shareholders' subscription rights in return for contributions in cash and/or in kind, do not exceed a total of 20% of the share capital, neither of the share capital at the time this authorisation becomes effective nor at the time it is exercised. The following shall be counted towards the above 20% limit

- treasury shares sold during the term of this authorisation under the exclusion of subscription rights, and
- new shares to be issued on the basis of bonds with warrants and/or convertible bonds and/or participatory rights with option and/or conversion rights issued during the term of this authorisation with the exclusion of subscription rights.

The Management Board is authorised, subject to the approval of the Supervisory Board, to determine the content of the share rights, the further details of the capital increase, and the terms and conditions of the share issue, in particular the issue price. In this context, the profit entitlement of the new shares may also be structured deviating from Section 60 (2) AktG. To the extent permitted by law, the new shares may, in particular, also carry a profit entitlement from the beginning of the financial year preceding their issue if, at the time of the issue of the new shares, a resolution on the appropriation of profits has not yet been adopted by the General Meeting in respect of the profits of this financial year.

The Supervisory Board is authorised to amend the wording of the Articles of Association accordingly after the Authorised Capital has been utilised or after the deadline for the utilisation of the Authorised Capital has expired.

(5) The share capital is conditionally increased by up to EUR 1,590,627.00 by issuing up to 1,590,627 new no-par value bearer shares (Conditional Capital). The Conditional Capital increase serves to grant or impose option and/or conversion rights or obligations on the holders or creditors of bonds with warrants and/or convertible bonds (together "Bonds") which are issued or guaranteed by the Company or a Group company within the meaning of Section 18 AktG, in which the Company directly or indirectly holds a majority interest, by 29 April 2026 on the basis of the authorisation granted by a resolution of the General Meeting on 30 April 2021 concerning Agenda Item 10. The new shares will be issued at the option or conversion price to be determined in each case in accordance with the authorisation of the General Meeting of 30 April 2021 concerning Agenda Item 10 a). The Conditional Capital increase shall only be

implemented to the extent that the holders or creditors of Bonds exercise option and/or conversion rights or holders or creditors of Bonds who have such rights fulfil their option exercise or conversion obligations or to the extent that the Company or the Group company issuing the Bond exercises an option to grant no-par value shares in the Company in whole or in part instead of the payment of the cash amount due and insofar as, in each case, no cash settlement is granted or treasury shares or shares in another listed company are used for servicing. The new shares participate in profits from the beginning of the financial year in which they are created through the exercise of option or conversion rights or the fulfilment of option exercise or conversion obligations.

The Management Board is authorised, with the approval of the Supervisory Board, to determine the further details of the implementation of the Conditional Capital increase.

The Supervisory Board is authorised to amend the wording of the Articles of Association in accordance with the respective issue of subscription shares and to make all other related amendments to the Articles of Association that only affect the wording. The same applies in the event of a non-utilisation of the authorisation to issue Bonds after the expiry of the authorisation period and in the event of a non-utilisation of the Conditional Capital after the expiry of the deadlines for exercising option or conversion rights or for fulfilling option exercise or conversion obligations.

Section 5: Dualistic System, Organs

(1) The Company has a dual management and supervisory system consisting of a management body (Management Board) and a supervisory body (Supervisory Board).

(2) The organs of the Company consist of:

- (a) the Management Board,
- (b) the Supervisory Board,
- (c) the General Meeting.

Section 6: Composition and Appointment of the Management Board

(1) Notwithstanding mandatory statutory provisions, the Management Board consists of one or more Management Board members. The Supervisory Board determines the number of Management Board members.

(2) The Supervisory Board appoints and dismisses the members of the Management Board. The Supervisory Board may also appoint deputy members of the Management Board.

(3) Should the Management Board consist of more than one person, the Supervisory Board may appoint one member of the Management Board as Chairman or Spokesman and another member as his Deputy.

(4) The members of the Management Board are appointed for a maximum period of five years. Reappointments are permitted for a maximum of five years in each case.

Section 7: Management Board's Rules of Procedure

The Supervisory Board may issue rules of procedure for the Management Board.

Section 8: Legal Representation of the Company

(1) If the Management Board consists of only one person, the Company is legally represented by such person; if the Management Board consists of several persons, the Company is represented

- (a) by two members of the Management Board jointly or
- (b) by a member of the Management Board together with an authorised signatory.

(2) If several members of the Management Board have been appointed, the Supervisory Board may grant one, several or all members of the Management Board sole power of representation. The Supervisory Board may exempt individual or several members of the Management Board from the restrictions of Section 181 Alternative 2 BGB for legal transactions with the Company as representatives of a third party. Section 112 AktG shall remain unaffected.

Section 9: Management Powers of the Management Board and Passing of Resolutions

(1) The Management Board is responsible for managing the Company in the interests of the latter. It is obliged towards the Company to comply with the restrictions arising from the provisions of the law, the Articles of Association, and the Rules of Procedure for the Management Board (Section 7) or from a resolution of the General Meeting in accordance with Section 119 AktG.

(2) The following types of transactions may only be carried out with the approval of the Supervisory Board:

- (a) Sale of the Company as a whole or parts thereof;
- (b) Acquisition and disposal of companies as well as the acquisition or disposal of majority shareholdings;
- (c) Conclusion, amendment and cancellation of inter-company agreements within the meaning of Sections 291, 292 AktG.

The Supervisory Board may make other types of transactions subject to its approval (Section 16 (2)).

(3) The Management Board has a quorum if all its members have been invited to a meeting or have received an invitation to adopt a resolution outside of a meeting and either (i) at least $\frac{3}{4}$ of its members or (ii) at least half of its members, if the Chairman of the Management Board participates, takes part in the adoption of the resolution. Any form of vote cast by a member of the Management Board, including abstention, is deemed to be participation in the passing of a resolution.

(4) The Management Board passes resolutions by a simple majority of the votes cast unless otherwise stipulated by mandatory statutory provisions or the Articles of Association. An abstention does not count as a vote cast. In the event of a tie, the Chairman of the Management Board has the casting vote.

(5) The adoption, amendment or cancellation of the business allocation plan requires an unanimous resolution of the entire Management Board if the Management Board is responsible. The resolution shall be passed in agreement with the Supervisory Board. If an unanimous resolution of the entire Management Board cannot be reached, the Chairman of the Management Board shall request the Supervisory Board to regulate the allocation of responsibilities.

(6) The Management Board's Chairman may lodge an objection against management measures taken by members of the Management Board and against resolutions of the full Management Board. If the Chairman of the Management Board exercises this right of objection, the management measure or implementation of the resolution shall be omitted.

Section 10: Composition of the Supervisory Board

(1) The Supervisory Board consists of four members. Three of these members are elected by the General Meeting. Subject to the provision in paragraph 6, a further member shall be delegated to the Supervisory Board by the Authorised Appointing Persons specified in paragraphs 3 to 5 of this Section 10 below.

(2) The members of the first Supervisory Board of ATOSS Software SE to be elected by the General Meeting are appointed until the end of the General Meeting that resolves on the discharge for the first full or short financial year of ATOSS Software SE:

- (a) Mr Moritz Zimmermann, residing in Munich, General Partner of 42CAP Manager GmbH, Munich
- (b) Mr Rolf Baron Vielhauer von Hohenhau Dipl. Kfm., residing in Munich, President of the Bund der Steuerzahler in Bayern e.V. (Bavarian Taxpayers Association)
- (c) Mr Klaus Bauer, residing in Nuremberg, member of the Supervisory Board and Advisory Board.

The first financial year of ATOSS Software SE is the financial year in which the conversion of ATOSS Software AG into the legal form of an SE is entered in the Companies' Register.

(3) The shareholder AOB Invest GmbH, based in Grünwald, district of Munich (Munich Local Court, HRB 194529), is entitled to the Right of Appointment in accordance with paragraph 1 sentence 3 above if and as long as AOB Invest GmbH holds shares totalling at least 10% of the share capital.

(4) If the shareholding of AOB Invest GmbH falls below the threshold of 10% of the share capital, the Right of Appointment pursuant to paragraph 1 sentence 3 above is no longer vested in AOB Invest GmbH, but in the shareholder General Atlantic Chronos GmbH with its registered office in Munich (Munich Local Court, HRB 284694), if and for as long as General Atlantic Chronos GmbH holds shares totalling at least 10% of the share capital.

(5) In place of AOB Invest GmbH or General Atlantic Chronos GmbH, their respective legal successors shall also be entitled to the Right of Appointment pursuant to paragraph 1 sentence 3 above, subject to the conditions set out in paragraphs 3 and 4. "Legal successor" means (i) the legal successor resulting from the (possibly cross-border) change of legal form of AOB Invest GmbH or General Atlantic Chronos GmbH pursuant to Sections 1 (1) no. 4, 190 et seq. and 333 et seq. UmwG or legal entity that continues in a new legal form or (ii) in the event of a (possibly cross-border) merger of AOB Invest GmbH or General Atlantic Chronos GmbH as the transferring legal entity pursuant to Sections 1 (1) No. 1, 2 et seq. and 305 et seq. UmwG, the acquiring legal entity.

(6) If the thresholds specified in paragraphs 3 and 4 are not met for the first time, the Right of Appointment of the respective Authorised Appointing Person shall lapse permanently. If there is no longer an Authorised Appointing Person in accordance with the above regulations, the relevant member of the Supervisory Board shall be elected by the General Meeting.

(7) The Right of Appointment shall be exercised by written declaration to the Company's Management Board. The Authorised Appointing Persons shall provide the Management Board with suitable evidence of the existence of the applicable minimum shareholding. The provisions of Section 11 shall apply accordingly to the term of office of the member to be appointed.

(8) Substitute members may be elected or appointed by the Authorised Appointing Persons at the same time as the election or appointment of ordinary Supervisory Board members. A substitute member shall be appointed if the Supervisory Board member for whom he has been appointed as a substitute member resigns from the Supervisory Board before the end of his term of office.

Section 11: Supervisory Board's Term of Office

(1) Subject to Section 10 (2), the term of office of the Supervisory Board members ends at the end of the General Meeting that resolves on the discharge of the Supervisory Board for the fourth financial year after the start of the term of office. The financial year in which the term of office begins is not included in this calculation. The General Meeting may stipulate a shorter term of office when electing the respective member. In any case, however, the term of office shall end after six years at the latest.

(2) Each member of the Supervisory Board is entitled to resign from office by giving one month's written notice to the Company, represented by the Management Board. The Management Board may agree to a shortening of the resignation period or a waiver thereof. If there is good cause, the resignation can also happen without notice.

(3) If a Supervisory Board member is elected to replace a resigning member, his term of office shall be for the remainder of the term of office of such resigning member unless the General Meeting determines a different term of office at the time of the election in accordance with paragraph 1. If a substitute member takes the place of the resigning member, his office shall expire at the end of the next General Meeting at which a new Supervisory Board member is elected, but at the latest at the end of the term of office of the resigning Supervisory Board member.

Section 12: The Chairman of the Supervisory Board and his Deputy

(1) The Supervisory Board shall elect a Chairman and a Deputy Chairman from among its members.

(2) If the Chairman of the Supervisory Board or his Deputy resigns from the Supervisory Board, a new election shall be held without delay.

(3) The Deputy Chairman shall only have the rights and obligations of the Chairman if the latter is unable to attend and unless otherwise stipulated by law, these Articles of Association or the Supervisory Board's Rules of Procedure.

Section 13: Procedure for Meetings of the Supervisory Board and Voting

(1) The Supervisory Board is convened by the Chairman or, if he is unable to do so, by his Deputy.

(2) The meeting shall be convened in writing, by fax or using other common means of communication (e.g. by e-mail), stating the agenda. In urgent cases, the meeting may also be convened orally.

(3) Meetings are held in person or, at the request of the Chairman of the Supervisory Board, by telephone and/or video conference. The Supervisory Board's Chairman may determine that individual members of the Supervisory Board may also participate in a meeting in person by telephone and/or video stream. Such a combined resolution is permissible if no member of the Supervisory Board objects to it. The Chairman of the Supervisory Board – or his Deputy if the former is unable to attend – shall determine the venue and chair the meeting.

(4) The Supervisory Board has a quorum if all members have been duly invited to the meeting and at least half of the members of which it shall consist, but at least three of its members, participate in the vote. Abstention also counts as participation.

(5) The Supervisory Board passes its resolutions with a simple majority of the votes cast, unless otherwise stipulated by law or the Articles of Association. An abstention does not count as a vote cast. In the event of a tied vote, the Chairman or, if he is unable to attend, his Deputy shall have the casting vote.

(6) At the request of the Chairman or, if he is unable to attend, at the request of his Deputy, the Supervisory Board may also pass resolutions outside of face-to-face meetings by casting votes orally, by telephone, in writing or using other common means of communication (in particular video conferencing) or by a combination of the above methods. The members of the Supervisory Board have no right to object to this arrangement.

(7) Minutes shall be taken of the discussions and resolutions of the Supervisory Board, which shall be signed by the Chair of the respective meeting. In the case of paragraph 6, the minutes shall be signed by the Chairman of the Supervisory Board or, if he is unable to do so, by his Deputy and handed over to the other members of the Supervisory Board without delay.

Section 14: Duty of Confidentiality

The members of the Supervisory Board shall maintain confidentiality with regard to confidential reports and confidential discussions as well as secrets of the Company, in particular trade and business secrets, which have become known to them through their activities on the Supervisory Board.

Section 15: Remuneration of the Supervisory Board

Each member of the Supervisory Board shall receive, in addition to the reimbursement of expenses incurred in the performance of his duties, a remuneration which shall be determined by way of a resolution of the General Meeting in compliance with the provisions of Section 113 AktG. In addition to the reimbursement of expenses and remunerations, any applicable sales taxes (value added taxes) shall be reimbursed.

Section 16: Duties of the Supervisory Board

(1) The Supervisory Board has the duties and rights assigned to it by law, the Articles of Association or in any other way. The Supervisory Board also has the right to convene the General Meeting.

(2) The Supervisory Board can stipulate in individual cases or generally by means of rules of procedure that certain transactions or types of transactions may only be carried out with its approval.

(3) The Supervisory Board is authorised to make amendments to the Articles of Association that only affect the wording.

Section 17: Convening of the General Meeting

(1) The General Meeting shall take place at the Company's registered office or in a major German city (more than 100,000 inhabitants).

(2) The General Meeting shall be convened by the Management Board or the Supervisory Board. The statutory right of other persons to convene the General Meeting remains unaffected.

(3) The General Meeting shall be held within the first six months of each financial year. Extraordinary General Meetings may be convened as often as deemed necessary in the interests of the Company.

(4) The statutory provisions shall apply to the convening of meetings.

(5) Notifications by the Company pursuant to Section 125 AktG shall be communicated in accordance with the statutory provisions.

(6) The Management Board is authorised to permit the video and audio transmission of parts or all of the General Meeting, including in such a way that the public has unrestricted access.

(7) The Management Board is authorised until 27 April 2028 to provide for the General Meeting to be held without the physical attendance of the shareholders or their proxies at the place of the General Meeting (virtual General Meeting). In the case of the virtual General Meeting, Article 17, para. 1 of the Articles of Association shall not apply.

(8) The Management Board is authorised to make provision for shareholders to participate in the General Meeting without being present at the venue and without a proxy and to exercise all or some of their rights in whole or in part by means of electronic communication (online participation). The Management Board is also authorised to make more detailed provisions on the scope and procedure for online participation. If the Management Board makes use of the authorisations in accordance with the above clauses, the provisions made on the basis of the authorisation shall be announced together with the convening of the General Meeting.

Section 18: Participation in the General Meeting

(1) The shareholders entitled to attend the General Meeting, exercise their voting rights, and submit motions who, providing evidence of their shareholding, are only those who register with the Company or have an office specified in the invitation in text form in German or English before the General Meeting within the statutory deadlines.

(2) Sufficient proof of share ownership is that given in accordance with Section 67c (3) AktG, which shall refer to a date to be specified in the invitation in accordance with the statutory requirements and shall be received by the end of the registration period in accordance with paragraph 1 at the latest. This proof shall be provided in text form in German or English.

(3) The participation of Supervisory Board members in the General Meeting may, unless they chair the General Meeting, be effected in agreement with the Chairman of the Supervisory Board by means of video and audio transmission if the physical attendance of the Supervisory Board member does not seem possible or reasonable due to legal restrictions or health risks or if the Supervisory Board's member is domiciled abroad or if being present at the place of the General Meeting would imply an unreasonably long travel time or if the General Meeting is held as a virtual General Meeting.

Section 19: Voting Rights and Passing Resolutions at the General Meeting, Power of Attorney

(1) Each no-par share grants one vote.

(2) The resolutions of the General Meeting require a simple majority of the valid votes cast, unless otherwise stipulated by law or the Articles of Association. Unless otherwise required by law, amendments to the Articles of Association require a majority of two-thirds of the votes cast or, if at least half of the share capital is represented, a simple majority of the votes cast. Abstentions do not count as votes cast. In cases where the law also requires a majority of the share capital represented at the time the resolution is passed, a simple majority of the share capital represented at the time the resolution is passed is sufficient, unless a larger majority is prescribed by law.

(3) In the event of a tie, a motion is deemed to have been rejected.

(4) Voting rights may be exercised by an authorised representative. The granting of the power of attorney, revocation thereof and proof of the authority vis-à-vis the Company shall be in text form. The revocation can also be made by attending the General Meeting in person. The convening notice may stipulate a simplification of the text form. Section 135 AktG remains unaffected. If a shareholder authorises more than one person, the Company may reject one or more of them.

(5) The Management Board is authorised to allow shareholders to cast their votes in writing or by means of electronic communication without attending the General Meeting (postal vote). The Management Board is also authorised to make more detailed provisions regarding the postal voting procedure. If the Management Board makes use of the authorisations in accordance with the above clauses, the provisions made on the basis of the authorisation shall be announced together with the convening of the General Meeting.

Section 20: Chairing the General Meeting and Managing the Meeting

(1) The General Meeting is chaired by the Chairman of the Supervisory Board or, in the absence of the Chairman, by the Deputy Chairman. If both the Chairman and the Deputy Chairman of the Supervisory Board are unable to attend, the Notary called in to notarise the meeting shall open the General Meeting and have the Chairman of the meeting elected by the General Meeting.

(2) The Chair of the meeting chairs the proceedings and determines the order of the items on the agenda and the form of voting.

(3) The Chair of the meeting may impose reasonable time limits on the shareholders' right to ask questions and speak. In particular, he is authorised to set a reasonable time frame for the entire General Meeting, for the specific agenda items or for individual questions or speeches at the beginning of the General Meeting or during the course of the meeting. When determining the time available for individual questions and speeches, the Chair of the meeting can decide between first and repeated requests to speak and make decisions according to other appropriate criteria.

Section 21: Minutes of the General Meeting

The statutory provisions apply to the proceedings of the General Meeting with regard to the minutes.

Section 22: Management Report and Annual Financial Statements, Discharge of the Management Board and the Supervisory Board

(1) The Management Board shall prepare the management report and the annual financial statements as well as the consolidated financial statements, and the Group management report for the previous financial year in the first three months of each financial year. These documents shall be submitted to the Supervisory Board immediately after their preparation and with the proposal for the resolution of the General Meeting on the appropriation of net retained profits.

(2) After receiving the report to be submitted by the Supervisory Board in accordance with Section 171 (2) AktG, the General Meeting shall resolve each year in the first six months of the financial year on the discharge of the Management Board and the Supervisory Board, on the appropriation of net profit, on the election of the external auditor and, in cases prescribed by law, on the adoption of the annual financial statement and/or the approval of the consolidated financial statement.

(3) The General Meeting may also decide to pay a distribution in kind instead of or in addition to a cash distribution.

Section 23: Formation Expenses

(1) Change of Legal Form to ATOSS Software AG

The Company shall bear the costs of the Notary and the registry court, including publication costs, the tax incurred, and the auditor's consultancy costs relating to the formation up to a maximum amount of DM 12,000. This also includes the costs of the change of legal form.

(2) Change of Legal Form to ATOSS Software SE

The Company shall bear the costs of the formation of ATOSS Software SE by converting ATOSS Software AG into the legal form of an SE up to a total amount of EUR 450,000.00.

Annex 2

Agreement on the participation of employees in ATOSS Software SE (hereinafter referred to as the "Agreement")

between

ATOSS Software AG,

represented by its Board of Directors, Rosenheimer Strasse 141 h, 81671 Munich, Germany

- hereinafter referred to as **"ATOSS Software AG"** or,
- the **"Company"**

and the

Special Negotiating Body of the employees of ATOSS Software AG pursuant to Section 4 para. 1 of the German Act on the Involvement of Employees in a European Company (SE-Beteiligungsgesetz, SEBG), represented by its Chairperson Christina Kraus, the first substitute Chairperson Benjamin Gernhardt and the second substitute Chairperson Benjamin Zaidani, who are authorised to represent the Special Negotiating Body pursuant to the resolution of November 7, 2023.

- hereinafter **"SNB"** -
- the Company and the SNB together hereinafter also referred to as the **"Parties"**.

Preamble

A. ATOSS Software AG is a stock corporation under German law with its registered office and headquarters in Munich, Germany. ATOSS Software AG has two subsidiaries, ATOSS Software Ges.mmbH, founded in 1996 and having its registered office in Austria, and SC ATOSS Software SRL, founded in 2004 and having its registered office in Romania, which are subject to the law of another Member State of the European Economic Area.

B. The Board of Directors of ATOSS Software AG resolved on 17 July 2023 to convert ATOSS Software AG into a European Company (Societas Europaea - SE) in accordance with Art. 2 Para. 4 in conjunction with Art. 37 of Council Regulation (EC) No 2157/2001 of 8 October 2001 on the Statute for a European Company (SE Regulation). The legal form of the SE reflects the increasingly international orientation of the Company. Therefore, the conversion of ATOSS Software AG into ATOSS Software SE is to be proposed for resolution at the General Meeting of ATOSS Software AG on 30 April 2024.

C. The Board of Directors of ATOSS Software AG and the Special Negotiating Body ("SNB") enter into the following Agreement on the participation of Employees¹ in ATOSS Software SE. This is pending a corresponding resolution of the General Meeting on the basis of the SE Regulation, the Council Directive supplementing the Statute for a European Company with regard to the involvement of employees (Directive 2001/86/EC of 8 October 2001 - SE Directive) and the German Act on the Involvement of Employees in a European Company (SE Beteiligungsgesetz Act of 22 December 2004 - SEBG).

Part I: General provisions

1. Scope of application

(1) This Agreement shall apply to the Company and its Subsidiaries and Establishments located in a member state of the European Union (EU) or the European Economic Area (EEA) as well as Switzerland (all hereinafter referred to as "Member State") which are subject to the direct or indirect control of the Company as well as to employees of the ATOSS Group with their usual place of work in a Member State.

(2) The territorial scope of this Agreement is limited to the territories of the Member States.

2. Definitions

(1) Unless terms are defined differently in this Agreement, the definitions in Section 2 of the SEBG shall apply.

(2) For the purposes of this Agreement

- a. **"Member State"** means any member state of the EU and the EEA, as well as Switzerland.
- b. **"Subsidiary"** means any entity and company over which the Company may exercise, directly or indirectly, a dominant influence within the meaning of Section 17 of the German Stock Corporation Act (Aktiengesetz, AktG) and which employ Employees in at least one Member State.
- c. **"Establishment"** means the organisational unit within the meaning of Section 1 of the German Works Constitution Act (Betriebsverfassungsgesetz - BetrVG).
- d. **"ATOSS Group"** the group consisting of the Company and its directly or indirectly held Subsidiaries with registered offices in a Member State.
- e. **"Employee"** means any person of a company of the ATOSS Group who is to be qualified as an employee under the respective national law and who has his regular place of work in a Member State. Section 2 para. 1 SEBG shall apply.
- f. **"Cross-border Matter"** means a matter of the ATOSS Group which concerns the Company itself, another company of the ATOSS Group or one of its Establishments in another Member State or which exceeds the powers of the competent bodies at the level of the individual Member State.

¹ The use of the masculine form is solely for ease of reading. In the following, the masculine form "employee / member of the European Employee Forum etc." therefore also covers female and intersexual persons.

Part II: European Employee Forum

3. Establishment, competence

(1) In order to secure the rights of the Employees of the ATOSS Group to information and consultation in Cross-border Matters, a "European Employee Forum" shall be established, which shall perform the tasks pursuant to Section 21 para. 1 SEBG in accordance with the following provisions. The European Employee Forum represents all Employees of the ATOSS Group in accordance with the following provisions. The rights and duties of national employee representations, in particular of the German company-wide works council, shall remain unaffected.

(2) The duties and responsibilities of the European Employee Forum shall be governed solely by this Agreement.

Section 1: Establishment and election

4. Number of members of the European Employee Forum

(1) The European Employee Forum shall be established of up to 10 Employees of the Company, its Subsidiaries and Establishments ("**Maximum Number**").

(2) The distribution of seats is as follows:

a. Each Member State in which the ATOSS Group is represented for at least six months shall receive one seat per full 10% of the total number of Employees within the scope of this Agreement.

b. The Employees of the Member States which have not been allocated a seat in accordance with point a) shall elect a member of the European Employee Forum from among their group ("**Delegation Group**") to represent them jointly.

As of the date of this Agreement, this results in the following:

- Germany: 6 seats
- Romania: 2 seats
- Delegation Group (Belgium, France, Netherlands, Austria, Switzerland, Sweden): 1 seat

5. Eligibility to vote, electability

(1) All Employees of the ATOSS Group who have reached the age of 16 on the day on which they cast their vote are entitled to vote.

(2) All Employees of the ATOSS Group who have been employed by the Company or one of its Subsidiaries for at least six months on the day on which the vote is cast and who have reached the age of 18 at that time may be elected to the European Employee Forum.

6. Election

(1) The SNB members elected or appointed for the respective Member State or Delegation Group have determined the members of the first European Employee Forum and their substitute members in accordance with **Annex 1**.

(2) The election or appointment of all other future members and substitute members of the European Employee Forum shall be made at the request of the Chairperson of the incumbent European Employee Forum in accordance with the following:

a) If there is an employee representative body at the Establishment(s) in the Member State for which the member(s) and substitute member(s) are to be elected, the Employee representation at the highest level which is responsible for the election or appointment of the members of the SNB shall be responsible for the election of the members of the European Employee Forum. Trade unions do not count as employee representatives at the Establishment. If there are several employee representative bodies at the highest level, they shall jointly elect the member(s) and substitute member(s) of the European Employee Forum by majority vote. The Chairperson of the employee representative body of the highest level representing the largest number of Employees shall chair the election.

b) If, according to national law, a primary election is to be held for the appointment of the SNB members or if the member and substitute member of the European Employee Forum is to be elected for the Delegation Group, the election of the member of the European Employee Forum shall take place following invitation of the Chairperson of the incumbent European Employee Forum at an election meeting to be held via telephone and/or video conference and, if applicable, other electronic tools (e-mail, online tool, etc.) by all affected Employees of the Member State or Delegation Group directly as an election of persons. A separate election meeting shall be held for each Member State to which at least one seat is allocated and for the Delegation Group.

The election meeting shall be chaired by the Chairperson of the European Employee Forum. All eligible voters of the relevant Member State or Delegation Group may submit nominations (single or multiple candidates) to the Chairperson of the European Employee Forum by e-mail up to three days before this election meeting. The election shall be held openly by telephone and/or video conference or by means of an online voting programme at the discretion of the Chairperson of the European Employee Forum in office. The candidate with the highest number of votes cast shall be elected; the candidate with the second highest number of votes cast shall be elected as substitute member. In the event of a tie, a run-off election shall be held.

(3) The Chairperson of the European Employee Forum in office shall immediately notify the Board of Directors of the Company of the elected member(s) of the European Employee Forum in writing (e.g. by e-mail). The Board of Directors of the Company shall inform the local management of the names of the elected members and substitute members of the European Employee Forum. The European Employee Forum publishes its composition after its constituent meeting.

(4) If no or fewer members of the European Employee Forum are elected for a Member State than the number of seats actually allocated to that Member State, the constituent meeting of the European Employee Forum may be held after the expiry of five weeks from the call for election. The European Employee Forum then has correspondingly fewer members; the Member State or Delegation Group concerned can subsequently register members for the European Employee Forum during the term of office, so that the number of members of the European Employee Forum increases accordingly. The subsequently registered members of the European Employee Forum shall in future participate in the meetings of the European Employee Forum as full members. Decisions already taken shall remain effective.

Section 2: Term of office

7. Term of office, end of membership

(1) The term of office of the first European Employee Forum begins with the constituent meeting and ends on 31 July 2026. Otherwise, the term of office shall be four years. The term of office shall begin on 1 August of the respective four-year period. It automatically ends on 31 July of the respective four-year period (31 July 2030, 31 July 2034, etc.).

(2) Elections shall be held in such a way that the new members have been elected at the latest by the end of the respective term of office, but a maximum of not more than three months before the end of the current term of office. For the election of the members of the European Employee Forum and the allocation of seats in the European Employee Forum, the numbers of Employees existing on the last 31 December before the new election shall be decisive.

(3) If during the term of office of a European Employee Forum the number of regularly employed Employees of the ATOSS Group changes, the number of its members shall only be adjusted within the remaining term of office if the change in the number of Employees results in a Member State obtaining a seat in the European Employee Forum for the first time or a Member State losing all seats held in the European Employee Forum. The adjustment shall take place as follows:

- a. if the number of seats for a Member State or a Delegation Group is increased, the new seat shall be elected only in the affected Member State or Delegation Group;
- b. if seats allocated to a Member State or a Delegation Group are reduced and there are several seats for this Member State, the member who is last on the notified list of members of the European Employee Forum for this Member State or Delegation Group shall resign.

Except in the case of the first term, the European Employee Forum will review its composition two years after the constituent meeting. The number of Employees as of 31 December of the previous year are to be taken as a basis.

(4) The term of office of a member of the European Employee Forum shall end upon

- a. Expiry of the term of office;
- b. Resignation from office;

Members of the European Employee Forum may resign from office for good cause by written declaration to the Board of Directors of the Company. The Board of Directors of the Company shall immediately inform the European Employee Forum of the resignation.

- c. Withdrawal of the Employer from the scope of this Agreement;
- d. End of the employment relationship of the member or substitute member of the European Employee Forum without a new employment relationship with a company of the ATOSS Group in the same Member State immediately following;
- e. Death;

f. Expulsion of the European Employee Forum member for serious breach of his/her legal duties as part of the European Employee Forum based on a decision of the European Employee Forum taken by a simple majority of the voting members of the European Employee Forum;

g. Loss of eligibility.

8. Substitute members

(1) For each Member State and Delegation Group, as many substitute members can be elected as there are members of the European Employee Forum in that member state. The election shall be governed by Clause 6.

(2) If there are several substitute members for a Member State, they shall represent the members of the European Employee Forum of that Member State in the order of their election.

(3) In the event of temporary incapacity (hereinafter Clause 8 paragraph 4) or premature termination (Clause 7 paragraph 4) of the office of the member of the European Employee Forum, the substitute member shall succeed to the position of the member of the European Employee Forum on a temporary or permanent basis. If there is no longer a substitute member for a Member State or a Delegation Group the seat(s) shall remain vacant until the end of the term of office or until the date of the next review of the composition of the European Employee Forum, whichever is earlier. However, this vacancy does not apply if a) at least 50% of the seats are vacant or b) no seat of a Member State or a Delegation Group is occupied. In this case, the vacant seats shall be re-elected in accordance with Clause 6 for the respective remaining term of office provided the remaining term of office is more than 6 months.

(4) Temporary incapacity is present in the case of illness, holiday, participation in training courses, employment ban due to maternity protection, parental leave and comparable cases.

Section 3: Mode of operation

9. Constituent meeting

(1) Immediately after the registration of the SE in the commercial register, the Board of Directors of the Company shall invite the members of the European Employee Forum appointed in accordance with Annex 1 to the constituent meeting for the first time.

(2) For all subsequent terms, the Chairperson of the incumbent European Employee Forum shall invite the elected or appointed members of the European Employee Forum to the constituent meeting no later than 5 weeks after the call for election. The invitation to the constituent meeting shall be issued at the earliest when all members and substitute members of the European Employee Forum provided for in this Agreement have been notified to the Chairperson of the European Employee Forum for each Member State; the provisions set forth under section 6 paragraph 4 shall remain unaffected.

(3) The constituent meeting shall be held by means of a video conference.

(4) The European Employee Forum shall elect a Chairperson and a Vice-Chairperson from among its members at its respective constituent meeting and appoint an Executive Committee (Clause 10). The election of the Chairpersons shall take place immediately after the beginning of the constituent meeting. The oldest member of the European Employee Forum present in terms of age shall open the constituent meeting and chair this election of Chairpersons; he/she may also run for office him/herself. The European Employee Forum shall immediately inform the Board of Directors of the Company in writing (e.g. by e-mail) of the result of the election of the Chairperson and his/her deputy.

(5) The European Employee Forum shall be represented by its Chairperson or, in case of incapacity, by his/her deputy. These are authorised to receive declarations on behalf of the European Employee Forum.

(6) In the event of the permanent incapacity of the Chairperson or his/her deputy, the European Employee Forum shall elect a substitute without delay and inform the Board of Directors of the Company unprompted of this in writing (e.g. by e-mail).

(7) The European Employee Forum may adopt rules of procedure to regulate procedural matters not covered by this Agreement. The rules of procedure shall be submitted to the Board of Directors of the Company.

10. Committees

The European Employee Forum shall form an Executive Committee of three members (**"Executive Committee"**). The Executive Committee shall consist of the Chairperson of the European Employee Forum, his/her deputy and one other member of the European Employee Forum. The Executive Committee shall be composed of members representing employees from at least two concerned countries. The other committee member shall be elected at the constituent meeting.

11. Meetings

(8) The Board of Directors of the Company shall invite the European Employee Forum twice a calendar year to a meeting for information and consultation on Cross-border Matters (**"Periodical Meeting"**). The Parties agree that there will be only one Periodical Meeting in the year of registration (planned 2024). The Periodical Meetings shall each be held within one calendar day.

(9) The Periodical Meetings shall take place once per calendar half-year. The agenda of the Periodical Meetings will be agreed by the Company with the Executive Committee in advance. The Company is authorised to add further topics to the agenda.

(10) Extraordinary meetings of the European Employee Forum may be convened as necessary by the Chairperson, or as requested by the Board of Directors of the Company. The total number of extraordinary meetings shall be limited to one meeting per calendar year; additional meetings shall be permitted only with the written consent of the Board of Directors of the Company.

(11) The Executive Committee may arrange further meetings for the performance of its duties under Clause 15 without the participation of the Company, but not more than twice in any calendar year. In doing so, the interests of the Company shall be taken into consideration. Meetings beyond this are only permitted with the prior written consent of the Board of Directors of the Company.

(12) Meetings of the European Employee Forum and meetings of the Executive Committee are generally held as video conferences. Deviations require the prior written consent of the Company's Board of Directors. The Periodical Meetings may also be held as face-to-face meetings at the proposal of the Board of Directors of the Company.

(13) Minutes of all meetings of the European Employee Forum and the Executive Committee shall be signed by the Chairperson and one other member of the European Employee Forum (scan or electronic signature is sufficient) and shall be approved by the Board of Directors of the Company.

12. Resolutions

(1) The European Employee Forum has a quorum when at least half of its members are present.

(2) The following resolutions of the European Employee Forum shall be taken by a majority of its members present, which shall also represent the majority of the Employees represented (**"Double Majority"**):

- a. Election of the Chairperson and its deputy of the European Employee Forum;
- b. Election of the other member of the Executive Committee;
- c. If applicable, Rules of Procedure of the European Employee Forum and, if applicable, of the Executive Committee;
- d. Amendment of this Agreement.

(3) The European Employee Forum may decide to terminate this Agreement by a $\frac{2}{3}$ majority of its members representing $\frac{2}{3}$ of the represented Employees (**"Double $\frac{2}{3}$ Majority"**).

(4) In all other respects, unless otherwise provided for in this Agreement, decisions of the European Employee Forum shall be taken by a majority of its members present (**"Simple Majority"**).

(5) Resolutions of the European Employee Forum other than those adopted in the meetings, can also be passed in writing, e.g. by e-mail, after the Executive Committee has submitted a corresponding resolution and the Chairperson has set a deadline.

13. Access to the public

(1) The meetings of the European Employee Forum are not public. If the Board of Directors of the Company and/or other persons participate in a meeting, the European Employee Forum may, if necessary, prepare the meeting to the exclusion of these persons and discuss the matter internally before a resolution is passed. The following regulations also apply to the participation of other persons in the meetings.

(2) The Board of Directors of the Company shall attend the regular and extraordinary meetings. In principle, it shall be represented by a member of the Board of Directors. Insofar as this is not possible in individual cases, the Board of Directors may be represented by a member of the legal or personnel department or another authorised representative.

(3) The Board of Directors of the Company is entitled, if necessary, to call in relevant persons to advise on specific topics on the agenda or individual parts of the meeting.

(4) The European Employee Forum may, after prior consultation with the Board of Directors of the Company, call upon an expert to attend its meetings to the extent necessary for the proper and effective performance of its duties. An internal expert shall be consulted as a matter of priority. Insofar as the involvement of an external expert is necessary, e.g. due to the lack of internal expertise of the Company, the European Employee Forum shall ensure that the costs of such expert are in reasonable relation to the relevance of the topic to be advised on and that the necessity of the assignment as well as its costs are discussed with the Board of Directors of the Company prior to the assignment.

Section 4: Participation rights

14. Duty of information

(1) The Board of Directors of the Company shall inform the European Employee Forum twice a calendar year in its Periodical Meetings about the development of the business situation and the prospects of the Company in Cross-border Matters and shall consult the European Employee Forum in this respect.

(2) The subject of the information shall be in particular:

- a. economic and financial situation (annual financial statements or half-yearly or quarterly financial report);
- b. development of Employee numbers;
- c. turnover forecast.

(3) Documents required for the briefing shall in principle be made available to the European Employee Forum at least one week before the Periodical Meeting. For the Periodical Meeting in the first half of the year, the annual financial statements or the currently available quarterly report shall be made available in any case, and for the Periodical Meeting in the second half of the year, the half-yearly financial report or the currently available quarterly report shall be made available.

(4) If the European Employee Forum submits a statement within one week after the Periodical Meeting, the Board of Directors of the Company will take this into account in the final decision-making process; however, the Board of Directors is not bound by the statement. Accordingly, the information procedure does in no way affect the authority to take decisions or to implement the planned measures etc.

15. Duty of information in exceptional circumstances

(1) The Board of Directors of the Company shall inform the Executive Committee of the European Employee Forum about extraordinary Cross-border Matters which have a significant impact on the interests of the Employees. At its request the Executive Committee shall be heard on this matter after the information has been provided.

(2) The information shall be provided before the measure is implemented. If the Executive Committee submits a statement within one week after the information, the Board of Directors of the Company will take this into account in the final decision-making process; however, the Board of Directors is not bound by the statement. Accordingly, the information procedure does in no way affect the authority to take decisions or to implement the planned measures etc.

(3) Exceptional circumstances shall be deemed to be exclusively.

- a. the relocation or closure of undertakings, Establishments or significant parts of Establishments,
- b. collective redundancies.

insofar as these each affect at least 25% of the employees of the ATOSS Group.

16. Information of Employees

The European Employee Forum shall inform Employees of the content and outcome of the hearings, unless the information provided is confidential. For this purpose, the European Employee Forum shall receive, at the discretion of the Company, either a corresponding e-mail distribution list or an intranet page to be maintained by the European Employee Forum.

Section 5: Exemption and costs

17. Exemption

(1) The members of the European Employee Forum hold their office as an honorary office without receiving any remuneration. To the extent necessary for the proper discharge of their duties, they shall, subject to paragraphs (2) and (3), be exempted from their professional duties for the duration of the meetings without reduction of pay.

(2) The members and, if applicable, the substitute members will sign out for the meetings with their respective supervisor in due time.

(3) In exceptional cases, the supervisor may request that the member of the European Employee Forum fulfil his/her work duties due to urgent operational requirements. He/she shall immediately inform the Board of Directors of the Company and the Chairperson of the European Employee Forum, stating the urgent reasons for his/her inability to attend. In this case, the member of the European Employee Forum shall be deemed to be prevented from attending. This objection is only possible against a full member of the European Employee Forum, but not against the respective substitute members.

18. Trainings

(1) Irrespective of the domestic regulations, according to information provided by the Company, one member of the European Employee Forum per term of office is entitled to participate in training and educational events of up to 5 hours, provided that this imparts knowledge which is absolutely necessary for the work of the European Employee Forum and the knowledge cannot be acquired in any other way.

(2) Operational requirements must be taken into account when planning the time schedule.

19. Costs

(1) The necessary costs arising from the formation and activities of the European Employee Forum and the Executive Committee (in particular travel expenses in accordance with the applicable travel policy) shall be borne by the Company. The Company shall provide the premises and systems necessary for the meetings and preparatory activities.

(2) The principles of economic efficiency and appropriateness shall be observed.

Section 6: Cooperation

20. Trustful cooperation, working language

(1) The European Employee Forum and the Board of Directors of the Company trustful work together in the interests of the Employees of the ATOSS Group.

(2) The working language of the European Employee Forum is English. If any documents provided are in another language, the Company will provide a translation.

21. Confidentiality

(1) The members and substitute members of the European Employee Forum are obliged not to disclose and not to exploit trade and business secrets which have become known to them in the course of their activities as European Employee Forum. Possible conflicts of interest must be disclosed immediately to the Board of Directors of the Company. The European Employee Forum shall ensure that any experts who may be involved in accordance with Clause 13 para. 4 submit to a corresponding obligation vis-à-vis the ATOSS Group.

(2) The duty of confidentiality shall continue to apply after the end of membership in the European Employee Forum.

(3) The duty of confidentiality does not apply vis-à-vis other members of the European Employee Forum unless the Company has requested the temporary exclusion of external persons (experts) from the meeting for individual topics on the agenda due to a particular need for confidentiality.

(4) Reference is made to the criminal liability (Section 45 SEBG).

(5) The Company's applicable data protection and insider trading policies apply.

22. Protection rights

(1) In the performance of their duties, members of the European Employee Forum shall enjoy the protection granted to Employee representatives of the Member State in which the member is employed. This applies in particular to protection against dismissal and time off for meetings.

(2) The same shall apply to substitute members, however, only from the time they have succeeded to the European Employee Forum for the first time.

Part III: Final Provisions

23. Participation

There is no participation of employees in the Supervisory Board of the Company.

24. Entry into force, term of the Agreement

(1) This Agreement shall enter into force upon registration of the conversion of ATOSS Software AG into ATOSS Software SE in the commercial register.

(2) This Agreement is concluded for an indefinite period.

(3) The Agreement can only be terminated unilaterally for good cause. Good cause exists if structural changes within the meaning of Section 18 para. 3 of the SEBG of the Company are planned which are likely to reduce Employee participation rights.

(4) The Agreement shall continue to apply after termination until it is replaced by a new agreement. The European Employee Forum is responsible for renegotiating and concluding a new agreement on the Employees' side instead of a newly formed SNB.

(5) Until the registration of the SE in the commercial register, the termination or cancellation of this Agreement is excluded.

25. Applicable law, amendments to this Agreement, place of jurisdiction, severability clause

(1) This Agreement is governed by German law. The applicability of Sections 22 et seq. SEBG is excluded, unless this Agreement expressly provides for their application.

(2) This Agreement may be amended at any time by mutual agreement between the European Employee Forum and the Company. Amendments and/or supplements to this Agreement must be confirmed in writing to be legally effective. This shall also apply to a waiver of this written form requirement.

(3) The competent court at the registered office of the Company, i.e. Munich, shall have exclusive jurisdiction for legal disputes arising from and in connection with this Agreement.

(4) Should any provision of this Agreement be or become void, invalid or unenforceable in whole or in part, or if a loophole is found, the validity and enforceability of the remaining provisions shall not be affected. In this case, the Parties are obliged to negotiate an effective and reasonable substitute provision that comes as close as possible to what was originally intended.

Place, date
ATOSS Software AG represented by:

Place, date
SNB of ATOSS Software AG, represented by:

Christof Leiber, CFO
Board of Directors
ATOSS Software AG

Chairperson of the SNB Christina Kraus
Chairperson of SNB of ATOSS Software AG

Andreas Obereder, CEO
Board of Directors
ATOSS Software AG

First Substitute Chairperson of the SNB Benjamin Gernhardt
as Deputy Chairperson of SNB of ATOSS Software AG

Second Substitute Chairperson of the SNB Benjamin Zaidani
as Deputy Chairperson of SNB of ATOSS Software AG

Annex 1

Members of the first European Employee Forum

According to Section 6 para. 1 of the Agreement on the participation of employees, the SNB decided that the first European Employee Forum will consist of the following members and substitute members, where required:

Region	Member	Substitute Member
Germany	Christina Kraus	Michael Knoblauch
	Benjamin Gernhardt	Jürgen Füssel
	Silke Schneider	Monika Kreuzpointner
	Kai Seidelmann	Björn Wittmann
	Sabine Flexer	Florian Hogger
	Julia Gebele	Stephan Groeger
Romania	Dan Jigoria-Oprea	Stefan Handra
	Adrian Zglobiu	Stefan Cheroiu Cozma
Delegation Group	Remco Nijland	Reyno Stol

Anlage 2

(Beglaubigte Übersetzung aus der englischen Sprache)

Vereinbarung über die Beteiligung der Arbeitnehmer in der ATOSS Software SE (im Folgenden als „Vereinbarung“ bezeichnet)

zwischen

ATOSS Software AG,

vertreten durch ihren Vorstand, Rosenheimer Straße 141 h, 81671 München, Deutschland

- im Folgenden als „**ATOSS Software AG**“ oder die „**Gesellschaft**“ bezeichnet -

und dem

Besonderen Verhandlungsgremium der Arbeitnehmer der ATOSS Software AG gemäß § 4 Abs. 1 des Gesetzes über die Beteiligung der Arbeitnehmer in einer Europäischen Gesellschaft (SE-Beteiligungsgesetz - SEBG)), vertreten durch seine Vorsitzende Christina Kraus, den Ersten Ersatzvorsitzenden Benjamin Gernhardt sowie den Zweiten Ersatzvorsitzenden Benjamin Zaidani, die gemäß dem Beschluss vom 07. November 2023 befugt sind, das Besondere Verhandlungsgremium zu vertreten.

- im Folgenden als „**BVG**“ bezeichnet -

- die Gesellschaft und das BVG werden im Folgenden gemeinsam als die „**Parteien**“ bezeichnet.

Präambel

A. Die ATOSS Software AG ist eine Aktiengesellschaft nach deutschem Recht mit Sitz und Hauptverwaltung in München, Deutschland. Die ATOSS Software AG hat zwei Tochtergesellschaften, die 1996 gegründete ATOSS Software Ges.mBH mit Sitz in Österreich und die 2004 gegründete SC ATOSS Software SRL mit Sitz in Rumänien, die dem Recht eines anderen Mitgliedstaates des Europäischen Wirtschaftsraumes unterliegen.

B. Der Vorstand der ATOSS Software AG hat am 17. Juli 2023 beschlossen, die ATOSS Software AG in eine Europäische Gesellschaft (Societas Europaea - SE) gemäß Art. 2 Abs. 44 in Verbindung mit Art. 37 der Verordnung (EG) Nr. 2157/2001 des Rates vom 08. Oktober 2001 über das Statut der Europäischen Gesellschaft (SE-Verordnung) umzuwandeln. Die Rechtsform der SE spiegelt die zunehmend internationale Ausrichtung der Gesellschaft wider. Daher soll die Umwandlung der ATOSS Software AG in die ATOSS Software SE der Hauptversammlung der ATOSS Software AG am 30. April 2024 zur Beschlussfassung vorgeschlagen werden.

C. Der Vorstand der ATOSS Software AG und das Besondere Verhandlungsgremium („BVG“) schließen die folgende Vereinbarung über die Beteiligung der Arbeitnehmer¹ in der ATOSS Software SE. Ein entsprechender Beschluss der Hauptversammlung auf der Grundlage der SE-Verordnung, der Richtlinie des Rates zur Ergänzung des Statuts der Europäischen Gesellschaft hinsichtlich der Beteiligung der Arbeitnehmer (Richtlinie 2001/86/EG vom 08. Oktober 2001 – SE-Richtlinie) und des Gesetzes über die Beteiligung der Arbeitnehmer in der Europäischen Gesellschaft (SE-Beteiligungsgesetz vom 22. Dezember 2004 – SEBG) steht noch aus.

¹Im Folgenden wird lediglich aus Gründen der leichten Lesbarkeit ausschließlich die männliche Form verwendet. Die männliche Form „Arbeitnehmer / Mitglied des Europäischen Betriebsrats etc.“ umfasst im Folgenden also auch weibliche und intersexuelle Personen.

Teil I: Allgemeine Bestimmungen

1. Geltungsbereich

(1) Diese Vereinbarung gilt für die Gesellschaft und ihre Tochtergesellschaften und Niederlassungen in einem Mitgliedstaat der Europäischen Union (EU) oder des Europäischen Wirtschaftsraums (EWR) sowie in der Schweiz (alle im Folgenden als „Mitgliedstaat“ bezeichnet), die der unmittelbaren oder mittelbaren Kontrolle der Gesellschaft unterliegen, sowie für die Arbeitnehmer der ATOSS-Gruppe, die ihren gewöhnlichen Arbeitsort in einem Mitgliedstaat haben.

(2) Der territoriale Geltungsbereich dieser Vereinbarung ist auf die Staatsgebiete der Mitgliedstaaten beschränkt.

2. Begriffsbestimmungen

(1) Soweit Begriffe in dieser Vereinbarung nicht anders definiert sind, gilt die Begriffsbestimmung des § 2 SEBG.

(2) Im Rahmen dieser Vereinbarung:

- a. **„Mitgliedstaat“** bezeichnet jeden Mitgliedstaat der EU und des EWR sowie die Schweiz.
- b. **„Tochtergesellschaft“** bezeichnet jede Einrichtung und Gesellschaft, auf die die Gesellschaft unmittelbar oder mittelbar einen beherrschenden Einfluss im Sinne von § 17 AktG ausüben kann und die in mindestens einem Mitgliedstaat Arbeitnehmer beschäftigt.
- c. **„Betrieb“** bezeichnet die Organisationseinheit im Sinne von § 1 BetrVG.
- d. **„ATOSS-Gruppe“** bezeichnet die Gruppe, die aus der Gesellschaft und ihren unmittelbar oder mittelbar gehaltenen Tochtergesellschaften mit Sitz in einem Mitgliedstaat besteht.
- e. **„Arbeitnehmer“** bezeichnet jede Person einer Gesellschaft der ATOSS-Gruppe, die nach dem jeweiligen nationalen Recht als Arbeitnehmer zu qualifizieren ist und die ihren regelmäßigen Arbeitsort in einem Mitgliedstaat hat. Es gilt § 2 (1) SEBG.

f. **„Grenzüberschreitende Angelegenheit“** bezeichnet eine Angelegenheit der ATOSS-Gruppe, die die Gesellschaft selbst, eine andere Gesellschaft der ATOSS-Gruppe oder eine ihrer Betriebe in einem anderen Mitgliedstaat betrifft oder die die Befugnisse der zuständigen Stellen auf der Ebene des einzelnen Mitgliedstaates übersteigt.

Teil II: Europäischer Betriebsrat

3. Betrieb, Zuständigkeit

(1) Zur Sicherung der Rechte der Arbeitnehmer der ATOSS-Gruppe auf Information und Beratung in Grenzüberschreitenden Angelegenheiten wird ein „Europäischer Betriebsrat“ eingerichtet, der die Aufgaben nach § 21 (1) SEBG in Übereinstimmung mit den folgenden Bestimmungen wahrnimmt. Der Europäische Betriebsrat vertritt alle Arbeitnehmer der ATOSS-Gruppe im Einklang mit den folgenden Bestimmungen. Die Rechte und Pflichten der nationalen Arbeitnehmervertretungen, insbesondere des deutschen Gesamtbetriebsrats, bleiben davon unberührt.

(2) Die Pflichten und Verantwortlichkeiten des Europäischen Betriebsrats werden ausschließlich durch diese Vereinbarung geregelt.

Abschnitt I: Bildung und Wahl

4. Anzahl der Mitglieder des Europäischen Betriebsrats

(1) Der Europäische Betriebsrat wird aus bis zu 10 Arbeitnehmern der Gesellschaft, ihrer Tochtergesellschaften und Betriebe („**Maximalanzahl**“) gebildet.

(2) Die Sitze verteilen sich wie folgt:

- a. Jeder Mitgliedstaat, in dem die ATOSS-Gruppe mindestens sechs Monate lang vertreten ist, erhält im Rahmen dieser Vereinbarung einen Sitz pro volle 10 % der Gesamtzahl der Arbeitnehmer.
- b. Die Arbeitnehmer der Mitgliedstaaten, denen kein Sitz gemäß a) zugewiesen wurde, wählen aus ihrer Gruppe („**Delegationsgruppe**“) ein Mitglied des Europäischen Betriebsrats, das sie gemeinsam vertritt.

Zum Zeitpunkt des Abschlusses dieser Vereinbarung ergibt sich daraus Folgendes:

- Deutschland: 6 Sitze
- Rumänien: 2 Sitze
- Delegationsgruppe (Belgien, Frankreich, Niederlande, Österreich, Schweiz, Schweden): 1 Sitz

5. Wahlberechtigung, Wählbarkeit

(1) Wahlberechtigt sind alle Arbeitnehmer der ATOSS-Gruppe, die am Tag der Stimmabgabe das 16. Lebensjahr vollendet haben.

(2) Jeder Arbeitnehmer der ATOSS-Gruppe, der am Tag der Stimmabgabe seit mindestens sechs Monaten bei der Gesellschaft oder einer ihrer Tochtergesellschaften beschäftigt ist und zu diesem Zeitpunkt das 18. Lebensjahr vollendet hat, kann in den Europäischen Betriebsrat gewählt werden.

6. Wahl

(1) Die für den jeweiligen Mitgliedstaat oder die jeweilige Delegationsgruppe gewählten oder ernannten Mitglieder des BVG haben die Mitglieder des ersten Europäischen Betriebsrats und ihre Ersatzmitglieder gemäß **Anlage 1** bestimmt.

(2) Die Wahl oder Ernennung aller anderen künftigen Mitglieder und Ersatzmitglieder des Europäischen Betriebsrats erfolgt auf Antrag des Vorsitzenden des derzeitigen Europäischen Betriebsrats in Übereinstimmung mit den folgenden Bestimmungen:

a) Besteht in dem Betrieb/den Betrieben des Mitgliedstaats, für den das Mitglied/ die Mitglieder und das Ersatzmitglied/die Ersatzmitglieder zu wählen sind, eine Arbeitnehmervertretung auf der höchsten Ebene, die für die Wahl oder Ernennung der Mitglieder des BVG zuständig ist, so ist diese für die Wahl der Mitglieder des Europäischen Betriebsrats verantwortlich. Gewerkschaften gelten nicht als Arbeitnehmervertreter im Betrieb. Gibt es mehrere Arbeitnehmervertretungen auf höchster Ebene, so wählen sie das Mitglied/die Mitglieder und das Ersatzmitglied/die Ersatzmitglieder des Europäischen Betriebsrats gemeinsam per Mehrheitsbeschluss. Der Vorsitzende der Arbeitnehmervertretung der höchsten Ebene, die die meisten Arbeitnehmer vertritt, steht der Wahl vor.

b) Ist nach nationalem Recht eine Vorwahl für die Ernennung der Mitglieder des BVG durchzuführen oder ist das Mitglied und Ersatzmitglied des Europäischen Betriebsrats für die Delegationsgruppe zu wählen, so erfolgt die Wahl des Mitglieds des Europäischen Betriebsrats auf Einladung des Vorsitzenden des derzeitigen Europäischen Betriebsrats in einer Wahlversammlung, die per Telefon- und/oder Videokonferenz sowie ggf. mit anderen elektronischen Mitteln (E-Mail, Online-Tool etc.) von allen betroffenen Arbeitnehmern des Mitgliedstaats oder der Delegationsgruppe direkt als Personalauswahl durchgeführt wird. Für jeden Mitgliedstaat, dem mindestens ein Sitz zugewiesen ist, und für die Delegationsgruppe findet eine gesonderte Wahlversammlung statt.

Die Wahlversammlung wird vom Vorsitzenden des Europäischen Betriebsrats geleitet. Alle Wahlberechtigten des jeweiligen Mitgliedstaats oder der jeweiligen Delegationsgruppe können bis drei Tage vor dieser Wahlversammlung per E-Mail Nominierungen (Einzel- oder Mehrfachkandidaten) an den Vorsitzenden des Europäischen Betriebsrats übermitteln. Die Wahl erfolgt nach Ermessen des derzeitigen Vorsitzenden des Europäischen Betriebsrats offen per Telefon- und/oder Videokonferenz oder mit Hilfe eines Online-Wahlprogramms. Der Kandidat mit der höchsten Stimmenzahl gilt als gewählt; der Kandidat mit der zweithöchsten Stimmenzahl ist zum Ersatzmitglied gewählt. Bei Stimmengleichheit erfolgt eine Stichwahl.

(3) Der derzeitige Vorsitzende des Europäischen Betriebsrats informiert den Vorstand der Gesellschaft unverzüglich schriftlich (z.B. per E-Mail) über das gewählte Mitglied / die gewählten Mitglieder des Europäischen Betriebsrats. Der Vorstand der Gesellschaft teilt der lokalen Geschäftsführung die Namen der gewählten Mitglieder und Ersatzmitglieder des Europäischen Betriebsrats mit. Nach der konstituierenden Sitzung veröffentlicht der Europäische Betriebsrat seine personelle Zusammensetzung.

(4) Werden für einen Mitgliedstaat keine oder weniger Mitglieder des Europäischen Betriebsrats gewählt, als diesem Mitgliedstaat tatsächlich Sitze zugewiesen sind, kann die konstituierende Sitzung des Europäischen Betriebsrats nach Ablauf von fünf Wochen nach dem Wahlauftrag erfolgen. Der Europäische Betriebsrat hat dann entsprechend weniger Mitglieder; der betreffende Mitgliedstaat bzw. die betreffende Delegationsgruppe kann während der Amtsperiode Mitglieder für den Europäischen Betriebsrat nachmelden, so dass sich die Zahl der Mitglieder des Europäischen Betriebsrats entsprechend erhöht. Die nachträglich zugelassenen Mitglieder des Europäischen Betriebsrats nehmen fortan als Vollmitglieder an den Sitzungen des Europäischen Betriebsrats teil. Bereits gefasste Beschlüsse bleiben wirksam.

Abschnitt 2: Dauer der Amtsperiode**7. Dauer der Amtsperiode, Ende der Mitgliedschaft**

(1) Die Amtsperiode des ersten Europäischen Betriebsrats beginnt mit der konstituierenden Sitzung und endet am 31. Juli 2026. Ansonsten beträgt die Amtsperiode vier Jahre. Die Amtsperiode beginnt am 01. August des jeweiligen Vierjahreszeitraums. Sie endet automatisch am 31. Juli des jeweiligen Vierjahreszeitraums (31. Juli 2030, 31. Juli 2034, usw.).

(2) Die Wahlen werden so abgehalten, dass die neuen Mitglieder spätestens bis zum Ende der jeweiligen Amtsperiode gewählt sind, jedoch höchstens drei Monate vor Ablauf der laufenden Amtsperiode. Für die Wahl der Mitglieder des Europäischen Betriebsrats und die Verteilung der Sitze im Europäischen Betriebsrat ist die Zahl der Arbeitnehmer am letzten 31. Dezember vor der Neuwahl maßgebend.

(3) Ändert sich während der Amtsperiode eines Europäischen Betriebsrats die Zahl der regelmäßig beschäftigten Arbeitnehmer der ATOSS-Gruppe, so wird die Zahl seiner Mitglieder innerhalb der verbleibenden Amtsperiode nur dann angepasst, wenn die Änderung der Zahl der Arbeitnehmer dazu führt, dass ein Mitgliedstaat zum ersten Mal einen Sitz im Europäischen Betriebsrat erhält oder ein Mitgliedstaat alle Sitze im Europäischen Betriebsrat verliert. Die Anpassung erfolgt wie folgt:

a. wird die Zahl der Sitze eines Mitgliedstaats oder einer Delegationsgruppe erhöht, so wird der neue Sitz nur in dem betroffenen Mitgliedstaat oder der betroffenen Delegationsgruppe gewählt;

b. werden die einem Mitgliedstaat oder einer Delegationsgruppe zugewiesenen Sitze verringert und gibt es mehrere Sitze für diesen Mitgliedstaat, so tritt das Mitglied zurück, das auf der mitgeteilten Liste der Mitglieder des Europäischen Betriebsrats für diesen Mitgliedstaat oder diese Delegationsgruppe an letzter Stelle steht.

Außer während seiner ersten Amtsperiode wird der Europäische Betriebsrat seine Zusammensetzung zwei Jahre nach der konstituierenden Sitzung überprüfen. Dabei wird die Zahl der Arbeitnehmer zum 31. Dezember des vorangegangenen Jahres zugrunde gelegt.

(4) Die Amtsperiode eines Mitglieds des Europäischen Betriebsrats endet mit

a. dem Ablauf der Amtsperiode;

b. der Amtsniederlegung;

Die Mitglieder des Europäischen Betriebsrats können ihr Amt aus wichtigem Grund durch schriftliche Erklärung gegenüber dem Vorstand der Gesellschaft niederlegen. Der Vorstand der Gesellschaft unterrichtet der Europäische Betriebsrat unverzüglich über den Rücktritt.

c. Rücktritt des Arbeitgebers vom Geltungsbereich dieser Vereinbarung;

d. Beendigung des Arbeitsverhältnisses des Mitglieds oder Ersatzmitglieds des Europäischen Betriebsrats, ohne dass unmittelbar danach ein neues Arbeitsverhältnis mit einem Unternehmen der ATOSS-Gruppe im selben Mitgliedstaat besteht;

e. Tod;

f. Ausschluss des Mitglieds des Europäischen Betriebsrats wegen schwerwiegender Verletzung seiner gesetzlichen Pflichten als Mitglied des Europäischen Betriebsrats auf der Grundlage eines Beschlusses des Europäischen Betriebsrats, der mit einfacher Mehrheit der stimmberechtigten Mitglieder des Europäischen Betriebsrats gefasst wird;

g. Verlust der Wählbarkeit.

8. Ersatzmitglieder

(1) Für jeden Mitgliedstaat und jede Delegationsgruppe können so viele Ersatzmitglieder gewählt werden, wie es Mitglieder des Europäischen Betriebsrats in diesem Mitgliedstaat gibt. Die Wahl erfolgt nach Maßgabe von Ziffer 6.

(2) Gibt es für einen Mitgliedstaat mehrere Ersatzmitglieder, so vertreten sie die Mitglieder des Europäischen Betriebsrats dieses Mitgliedstaats in der Reihenfolge, in der sie gewählt wurden.

(3) Im Falle einer vorübergehenden Verhinderung (nachstehend Ziffer 8 Absatz 4) oder einer vorzeitigen Beendigung (Ziffer 7 Absatz 4) des Amtes des Mitglieds des Europäischen Betriebsrats übernimmt das Ersatzmitglied das Amt des Mitglieds des Europäischen Betriebsrats vorübergehend oder dauerhaft. Gibt es für einen Mitgliedstaat oder eine Delegationsgruppe kein Ersatzmitglied mehr, so bleibt der Sitz bzw. bleiben die Sitze bis zum Ende der Amtsperiode oder bis zum Zeitpunkt der nächsten Überprüfung der Zusammensetzung des Europäischen Betriebsrats unbesetzt, je nachdem, was früher eintritt. Dieses Unbesetztsein gilt jedoch nicht, wenn a) mindestens 50 % der Sitze unbesetzt sind oder b) kein Sitz eines Mitgliedstaats oder einer Delegationsgruppe besetzt ist. In diesem Fall werden die frei gewordenen Sitze gemäß Ziffer 6 für die jeweils verbleibende Amtsperiode nachgewählt, sofern die verbleibende Amtsperiode mehr als 6 Monate beträgt.

(4) Vorübergehende Verhinderung liegt vor bei Krankheit, Urlaub, Teilnahme an Lehrgängen, Beschäftigungsverbot wegen Mutterschutz, Elternzeit und vergleichbaren Fällen.

Abschnitt 3: Arbeitsweise

9. Konstituierende Sitzung

(1) Unmittelbar nach Eintragung der SE in das Handelsregister lädt der Vorstand der Gesellschaft die gemäß Anlage 1 ernannten Mitglieder des Europäischen Betriebsrats zum ersten Mal zur konstituierenden Sitzung ein.

(2) Für alle folgenden Amtsperioden lädt der Vorsitzende des derzeitigen Europäischen Betriebsrats die gewählten oder ernannten Mitglieder des Europäischen Betriebsrats spätestens fünf Wochen nach dem Wahlauftrag zur konstituierenden Sitzung ein. Die Einladung zur konstituierenden Sitzung erfolgt frühestens, wenn alle in dieser Vereinbarung vorgesehenen Mitglieder und Ersatzmitglieder des Europäischen Betriebsrats dem Vorsitzenden des Europäischen Betriebsrats des jeweiligen Mitgliedstaats mitgeteilt worden sind; die Bestimmungen unter Abschnitt 6 Absatz 4 bleiben hiervon unberührt.

(3) Die konstituierende Sitzung findet im Rahmen einer Videokonferenz statt.

(4) Der Europäische Betriebsrat wählt auf seiner jeweiligen konstituierenden Sitzung aus den Reihen seiner Mitglieder einen Vorsitzenden und einen stellvertretenden Vorsitzenden und ernennt einen Exekutivausschuss (Ziffer 10). Die Wahl der Vorsitzenden findet unmittelbar nach Beginn der konstituierenden Sitzung statt. Das an Lebensjahren älteste anwesende Mitglied des Europäischen Betriebsrats eröffnet die konstituierende Sitzung und leitet diese Wahl der Vorsitzenden; er/sie kann auch selbst kandidieren. Der Europäische Betriebsrat informiert den Vorstand der Gesellschaft unverzüglich schriftlich (z. B. per E-Mail) über das Ergebnis der Wahl des Vorsitzenden und seines Stellvertreters.

(5) Der Europäische Betriebsrat wird von seinem Vorsitzenden oder im Falle von dessen Verhinderung von seinem Stellvertreter vertreten. Diese sind befugt, Erklärungen im Namen des Europäischen Betriebsrats entgegenzunehmen.

(6) Im Falle einer dauerhaften Verhinderung des Vorsitzenden oder seines Stellvertreters wählt der Europäische Betriebsrat unverzüglich einen Stellvertreter und informiert den Vorstand der Gesellschaft unaufgefordert in schriftlicher Form (z. B. per E-Mail) darüber.

(7) Der Europäische Betriebsrat kann eine Geschäftsordnung verabschieden, um Verfahrensfragen zu regeln, die nicht unter diese Vereinbarung fallen. Die Geschäftsordnung wird dem Vorstand der Gesellschaft vorgelegt.

10. Ausschüsse

Der Europäische Betriebsrat bildet einen Exekutivausschuss aus drei Mitgliedern („**Exekutivausschuss**“). Der Exekutivausschuss besteht aus dem Vorsitzenden des Europäischen Betriebsrats, seinem Stellvertreter und einem weiteren Mitglied des Europäischen Betriebsrats. Der Exekutivausschuss setzt sich aus Mitgliedern zusammen, die Arbeitnehmer aus mindestens zwei beteiligten Ländern vertreten. Das andere Ausschussmitglied wird in der konstituierenden Sitzung gewählt.

11. Sitzungen

(1) Der Vorstand der Gesellschaft lädt den Europäischen Betriebsrat zweimal pro Kalenderjahr zu einer Sitzung zur Information und Beratung über Grenzüberschreitende Angelegenheiten ein („**Regelmäßige Sitzung**“). Die Parteien kommen überein, dass im Jahr der Eintragung (voraussichtlich 2024) nur eine Regelmäßige Sitzung stattfinden wird. Die Regelmäßigen Sitzungen finden jeweils an einem einzigen Kalendertag statt.

(2) Die Regelmäßigen Sitzungen finden einmal pro Kalenderhalbjahr statt. Die Tagesordnung der Regelmäßigen Sitzungen wird von der Gesellschaft im Voraus mit dem Exekutivausschuss vereinbart. Die Gesellschaft ist befugt, weitere Themen auf die Tagesordnung zu setzen.

(3) Außerordentliche Sitzungen des Europäischen Betriebsrats können vom Vorsitzenden nach Bedarf oder auf Antrag des Vorstands der Gesellschaft einberufen werden. Die Gesamtzahl der außerordentlichen Sitzungen ist auf eine Sitzung pro Kalenderjahr begrenzt; zusätzliche Sitzungen sind nur mit schriftlicher Zustimmung des Vorstands der Gesellschaft zulässig.

(4) Der Exekutivausschuss kann zur Erfüllung seiner Aufgaben nach Ziffer 15 weitere Sitzungen ohne Beteiligung der Gesellschaft einberufen, jedoch nicht mehr als zweimal in einem Kalenderjahr. Dabei ist auf die Interessen der Gesellschaft Rücksicht zu nehmen. Darüber hinausgehende Sitzungen sind nur mit vorheriger schriftlicher Zustimmung des Vorstands der Gesellschaft zulässig.

(5) Die Sitzungen des Europäischen Betriebsrats und die Sitzungen des Exekutivausschusses werden in der Regel als Videokonferenzen abgehalten. Abweichungen hiervon bedürfen der vorherigen schriftlichen Zustimmung des Vorstands der Gesellschaft. Die Regelmäßigen Sitzungen können auf Vorschlag des Vorstands der Gesellschaft auch als Präsenzsitzungen abgehalten werden.

(6) Die Protokolle aller Sitzungen des Europäischen Betriebsrats und des Exekutivausschusses sind vom Vorsitzenden und einem weiteren Mitglied des Europäischen Betriebsrats zu unterzeichnen (Scan oder elektronische Unterschrift ist ausreichend) und vom Vorstand der Gesellschaft zu genehmigen.

12. Beschlussfassung

(1) Der Europäische Betriebsrat ist beschlussfähig, wenn mindestens die Hälfte seiner Mitglieder anwesend ist.

(2) Die folgenden Beschlüsse des Europäischen Betriebsrats werden mit der Mehrheit seiner anwesenden Mitglieder gefasst, die zugleich die Mehrheit der vertretenen Arbeitnehmer darstellt („**Doppelte Mehrheit**“):

- a. Wahl des Vorsitzenden des Europäischen Betriebsrats und seines Stellvertreters;
- b. Wahl des anderen Mitglieds des Exekutivausschusses;
- c. Sofern zutreffend. Geschäftsordnung des Europäischen Betriebsrats und, sofern zutreffend, des Exekutivausschusses;
- d. Änderung der vorliegenden Vereinbarung.

(3) Der Europäische Betriebsrat kann mit einer Dreiviertelmehrheit seiner Mitglieder, die 3/4 der vertretenen Arbeitnehmer darstellen, die Beendigung dieser Vereinbarung beschließen („**Doppelte Dreiviertelmehrheit**“).

(4) Im Übrigen werden die Beschlüsse des Europäischen Betriebsrats, soweit in dieser Vereinbarung nichts anderes bestimmt ist, mit der Mehrheit seiner anwesenden Mitglieder gefasst („**Einfache Mehrheit**“).

(5) Beschlüsse des Europäischen Betriebsrats, die nicht in den Sitzungen gefasst werden, können auch auf schriftlichem Wege, z.B. per E-Mail, gefasst werden, nachdem der Exekutivausschuss einen entsprechenden Beschluss vorgelegt und der Vorsitzende eine Frist gesetzt hat.

13. Zugang der Öffentlichkeit

(1) Die Sitzungen des Europäischen Betriebsrats sind nicht öffentlich. Nehmen der Vorstand der Gesellschaft und/oder andere Personen an einer Sitzung teil, kann der Europäische Betriebsrat die Sitzung gegebenenfalls unter Ausschluss dieser Personen vorbereiten und die Angelegenheit vor einer Beschlussfassung intern diskutieren. Die nachfolgenden Regelungen gelten auch für die Teilnahme anderer Personen an den Sitzungen.

(2) Der Vorstand der Gesellschaft nimmt an den ordentlichen und außerordentlichen Sitzungen teil. Er wird grundsätzlich durch ein Mitglied des Vorstands vertreten. Soweit dies im Einzelfall nicht möglich ist, kann sich der Vorstand durch ein Mitglied der Rechts- oder Personalabteilung oder einen anderen Bevollmächtigten vertreten lassen.

(3) Der Vorstand der Gesellschaft ist berechtigt, bei Bedarf sachkundige Personen zur Beratung über einzelne Themen der Tagesordnung oder einzelne Teile der Sitzung hinzuzuziehen.

(4) Der Europäische Betriebsrat kann nach vorheriger Anhörung des Vorstands der Gesellschaft einen Sachverständigen zur Teilnahme an seinen Sitzungen hinzuziehen, soweit dies für die ordnungsgemäße und wirksame Erfüllung seiner Aufgaben erforderlich ist. Vorrangig ist ein interner Sachverständiger hinzuzuziehen. Soweit die Hinzuziehung eines externen Sachverständigen erforderlich ist, z. B. wegen mangelnder interner Sachkenntnis der Gesellschaft, stellt der Europäische Betriebsrat sicher, dass die Kosten für einen solchen Sachverständigen in einem angemessenen Verhältnis zur Relevanz des zu beratenden Themas stehen und dass die Notwendigkeit der Beauftragung sowie deren Kosten vor der Beauftragung mit dem Vorstand der Gesellschaft besprochen werden.

Abschnitt 4: Beteiligungsrechte**14. Informationspflicht**

(1) Der Vorstand der Gesellschaft unterrichtet den Europäischen Betriebsrat zweimal im Kalenderjahr in seinen Regelmäßigen Sitzungen über die Entwicklung der Geschäftslage und die Aussichten der Gesellschaft in Grenzüberschreitenden Angelegenheiten und konsultiert den Europäischen Betriebsrat in dieser Hinsicht.

(2) Gegenstand der Informationen sind insbesondere:

- a. die wirtschaftliche und finanzielle Lage (Jahresabschluss oder Halbjahres- oder Quartalsfinanzbericht);
- b. Entwicklung der Arbeitnehmerzahlen;
- c. Umsatzprognose.

(3) Die für die Unterrichtung erforderlichen Unterlagen sind dem Europäischen Betriebsrat grundsätzlich mindestens eine Woche vor der Regelmäßigen Sitzung zur Verfügung zu stellen. Für die Regelmäßige Sitzung in der ersten Jahreshälfte ist in jedem Fall der Jahresabschluss oder der aktuell vorliegende Quartalsbericht, für die Regelmäßige Sitzung in der zweiten Jahreshälfte der Halbjahresfinanzbericht oder der aktuell vorliegende Quartalsbericht zur Verfügung zu stellen.

(4) Legt der Europäische Betriebsrat innerhalb einer Woche nach der Regelmäßigen Sitzung eine Stellungnahme vor, wird der Vorstand der Gesellschaft diese bei der endgültigen Entscheidungsfindung berücksichtigen; der Vorstand ist jedoch nicht an die Stellungnahme gebunden. Das Informationsverfahren berührt daher in keiner Weise die Befugnis, Entscheidungen zu treffen oder die geplanten Maßnahmen umzusetzen usw.

15. Informationspflicht in außergewöhnlichen Umständen

(1) Der Vorstand der Gesellschaft informiert den Exekutivausschuss des Europäischen Betriebsrats über außergewöhnliche Grenzüberschreitende Angelegenheiten, die erhebliche Auswirkungen auf die Interessen der Arbeitnehmer haben. Auf sein Verlangen ist der Exekutivausschuss nach der Unterrichtung zu dieser Angelegenheit zu hören.

(2) Die Information muss vor der Umsetzung der Maßnahme erfolgen. Legt der Exekutivausschuss innerhalb einer Woche nach der Information eine Stellungnahme vor, wird der Vorstand der Gesellschaft diese bei der endgültigen Entscheidungsfindung berücksichtigen; der Vorstand ist jedoch nicht an die Stellungnahme gebunden. Das Informationsverfahren berührt daher in keiner Weise die Befugnis, Entscheidungen zu treffen oder die geplanten Maßnahmen umzusetzen usw.

(3) Als außergewöhnliche Umstände gelten ausschließlich:

- a. die Verlegung oder Schließung von Unternehmen, Betrieben oder wesentlichen Teilen von Betrieben;
- b. Massenentlassungen;

sofern diese jeweils mindestens 25 % der Arbeitnehmer der ATOSS-Gruppe betreffen.

16. Information der Arbeitnehmer

Der Europäische Betriebsrat informiert die Arbeitnehmer über den Inhalt und das Ergebnis der Anhörungen, es sei denn, die übermittelten Informationen sind vertraulich. Zu diesem Zweck erhält der Europäische Betriebsrat nach Wahl der Gesellschaft entweder einen entsprechenden E-Mail-Verteiler oder eine vom Europäischen Betriebsrat zu unterhaltende Intranetseite.

Abschnitt 5: Freistellung und Kosten

17. Freistellung

(1) Die Mitglieder des Europäischen Betriebsrats üben ihr Amt als Ehrenamt aus, ohne eine Vergütung zu erhalten. Soweit es für die ordnungsgemäße Wahrnehmung ihrer Aufgaben erforderlich ist, werden sie vorbehaltlich der Absätze 2 und 3 für die Dauer der Sitzungen ohne Minderung des Arbeitsentgelts von ihrer beruflichen Tätigkeit freigestellt.

(2) Die Mitglieder und ggf. die Ersatzmitglieder melden sich rechtzeitig bei ihrem jeweiligen Vorgesetzten für die Sitzungen ab.

(3) In Ausnahmefällen kann der Vorgesetzte verlangen, dass das Mitglied des Europäischen Betriebsrats seine Arbeitspflichten aufgrund dringender betrieblicher Erfordernisse erfüllt. Das Mitglied informiert unverzüglich den Vorstand der Gesellschaft und den Vorsitzenden des Europäischen Betriebsrats unter Angabe der dringenden Gründe für seine Verhinderung. In diesem Fall gilt das Mitglied des Europäischen Betriebsrats als an der Teilnahme verhindert. Diese Einwendung ist nur gegenüber einem ordentlichen Mitglied des Europäischen Betriebsrats möglich, nicht aber gegenüber den jeweiligen Ersatzmitgliedern.

18. Schulungen

(1) Unabhängig von den nationalen Regelungen ist nach Angaben der Gesellschaft ein Mitglied des Europäischen Betriebsrats berechtigt, pro Amtsperiode an Schulungs- und Bildungsveranstaltungen im Umfang von bis zu 5 Stunden teilzunehmen, sofern dadurch Kenntnisse vermittelt werden, die für die Arbeit des Europäischen Betriebsrats unbedingt erforderlich sind und die Kenntnisse nicht auf andere Weise erworben werden können.

(2) Bei der Zeitplanung müssen die betrieblichen Erfordernisse berücksichtigt werden.

19. Kosten

(1) Die durch die Bildung und Tätigkeit des Europäischen Betriebsrats und des Exekutivausschusses entstehenden notwendigen Kosten (insbesondere Reisekosten gemäß den geltenden Reiserichtlinien) werden von der Gesellschaft getragen. Die Gesellschaft stellt die für die Sitzungen und vorbereitenden Tätigkeiten erforderlichen Räumlichkeiten und Hilfsmittel zur Verfügung.

(2) Die Grundsätze der Wirtschaftlichkeit und Angemessenheit sind zu beachten.

Abschnitt 6: Zusammenarbeit

20. Vertrauensvolle Zusammenarbeit, Arbeitssprache

(1) Der Europäische Betriebsrat und der Vorstand der Gesellschaft arbeiten im Interesse der Arbeitnehmer der ATOSS-Gruppe vertrauensvoll zusammen.

(2) Die Arbeitssprache des Europäischen Betriebsrats ist Englisch. Werden Dokumente in einer anderen Sprache vorgelegt, stellt das Unternehmen eine Übersetzung zur Verfügung.

21. Vertraulichkeit

(1) Die Mitglieder und Ersatzmitglieder des Europäischen Betriebsrats sind verpflichtet, Betriebs- und Geschäftsgeheimnisse, die ihnen im Rahmen ihrer Tätigkeit im Europäischen Betriebsrat bekannt werden, nicht offen zu legen und nicht zu nutzen. Mögliche Interessenkonflikte sind dem Vorstand der Gesellschaft unverzüglich mitzuteilen. Der Europäische Betriebsrat stellt sicher, dass sich etwaige Sachverständige, die gemäß Ziffer 13 (4) hinzugezogen werden, einer entsprechenden Verpflichtung gegenüber der ATOSS-Gruppe verpflichten.

(2) Die Geheimhaltungspflicht besteht auch nach Beendigung der Mitgliedschaft im Europäischen Betriebsrat fort.

(3) Die Geheimhaltungspflicht besteht nicht gegenüber anderen Mitgliedern des Europäischen Betriebsrats, es sei denn, die Gesellschaft hat wegen eines besonderen Vertraulichkeitsbedürfnisses zu einzelnen Tagesordnungspunkten den vorübergehenden Ausschluss von externen Personen (Sachverständigen) von der Sitzung beantragt.

(4) Es wird auf die Strafbarkeit verwiesen (§ 45 SEBG).

(5) Dabei gelten die jeweils gültigen Datenschutz- und Insiderhandelsrichtlinien der Gesellschaft.

22. Schutzrechte

(1) Bei der Wahrnehmung ihrer Aufgaben genießen die Mitglieder des Europäischen Betriebsrats den Schutz, der den Arbeitnehmervertretern des Mitgliedstaats gewährt wird, in dem das Mitglied beschäftigt ist. Dies betrifft insbesondere den Kündigungsschutz und die Freistellung für Sitzungen.

(2) Das Gleiche gilt für Ersatzmitglieder, jedoch erst ab dem Zeitpunkt, an dem sie erstmals in den Europäischen Betriebsrat nachgerückt sind.

Teil III: Schlussbestimmungen**23. Beteiligung**

Eine Beteiligung der Arbeitnehmer im Aufsichtsrat der Gesellschaft besteht nicht.

24. Inkrafttreten und Laufzeit der Vereinbarung

(1) Diese Vereinbarung tritt mit der Eintragung der Umwandlung der ATOSS Software AG in die ATOSS Software SE in das Handelsregister in Kraft.

(2) Diese Vereinbarung wird auf unbestimmte Zeit abgeschlossen.

(3) Diese Vereinbarung kann ausschließlich aus wichtigem Grund einseitig gekündigt werden. Ein wichtiger Grund liegt vor, wenn strukturelle Änderungen der Gesellschaft im Sinne des § 18 Abs. 3 SEBG geplant sind, die geeignet sind, die Beteiligungsrechte der Arbeitnehmer zu mindern.

(4) Die Vereinbarung gilt auch nach ihrer Kündigung weiter, bis sie durch eine neue Vereinbarung ersetzt wird. Der Europäische Betriebsrat ist für die Neuverhandlung und den Abschluss einer neuen Vereinbarung auf Arbeitnehmerseite anstelle eines neu gebildeten BVG zuständig.

(5) Bis zur Eintragung der SE in das Handelsregister ist die Beendigung oder Aufhebung dieser Vereinbarung ausgeschlossen.

25. Anwendbares Recht, Änderungen dieser Vereinbarung, Gerichtsstand, Salvatorische Klausel

(1) Diese Vereinbarung unterliegt deutschem Recht. Die Anwendbarkeit der §§ 22 ff. SEBG ist ausgeschlossen, soweit diese Vereinbarung nicht ausdrücklich deren Anwendung vorsieht.

(2) Diese Vereinbarung kann jederzeit im beiderseitigen Einvernehmen zwischen dem Europäischen Betriebsrat und der Gesellschaft geändert werden. Änderungen und/oder Ergänzungen dieser Vereinbarung müssen schriftlich bestätigt werden, um rechtlich wirksam zu sein. Dies gilt auch für die Aufhebung dieses Schriftformerfordernisses.

(3) Ausschließlicher Gerichtsstand für Rechtsstreitigkeiten aus und im Zusammenhang mit dieser Vereinbarung ist das zuständige Gericht am Sitz der Gesellschaft, d. h. München.

(4) Sollte eine Bestimmung dieser Vereinbarung ganz oder teilweise nichtig, ungültig oder undurchsetzbar sein oder werden, oder sollte sich eine Lücke offenbaren, so bleibt die Gültigkeit und Durchsetzbarkeit der übrigen Bestimmungen davon unberührt. In diesem Fall sind die Parteien verpflichtet, eine wirksame und angemessene Ersatzbestimmung auszuhandeln, die dem ursprünglich Gewollten so nahe wie möglich kommt.

Anlage 1

Mitglieder des ersten Europäischen Betriebsrats

Gemäß § 6 (1) der Vereinbarung über die Beteiligung der Arbeitnehmer hat das BVG beschlossen, dass der erste Europäische Betriebsrat aus den folgenden Mitgliedern und ggf. Ersatzmitgliedern bestehen wird:

Region	Mitglied	Ersatzmitglied
Deutschland	Christina Kraus	Michael Knoblauch
	Benjamin Gernhardt	Jürgen Füssel
	Silke Schneider	Monika Kreuzpointner
	Kai Seidelmann	Björn Wittmann
	Sabine Flexer	Florian Hogger
	Julia Gebele	Stephan Groeger
Rumänien	Dan Jigoria-Oprea	Stefan Handra
	Adrian Zglobiu	Stefan Cheroiu Cozma
Delegationsgruppe	Remco Nijland	Reyno Stol

München, 07.11.2023
 ATOSS Software AG vertreten durch

München, 07.11.2023
 BVG der ATOSS Software AG vertreten durch

Christof Leiber, CFO
 Vorstand
 ATOSS Software AG

Vorsitzende des BVG Christina Kraus
 Vorsitzende des BVG der ATOSS Software AG

Andreas Obereder, CEO
 Vorstand
 ATOSS Software AG

Erster Ersatzvorsitzender des BVG Benjamin Gernhardt
 als Stellvertretender Vorsitzender des BVG der ATOSS Software AG

Zweiter Ersatzvorsitzender des BVG Benjamin Zaidani
 als Stellvertretender Vorsitzender des BVG der ATOSS Software AG

End of Translation

As a publicly appointed and sworn translator for the English language in Bavaria by the President of the Regional Court of Munich I, I hereby certify: This translation of the English language document submitted to me in photo-copy is correct and complete.

Munich, 15 December 2023

Ilona Abendschein
 Lohengrinstraße 44
 81925 Munich
 Publicly appointed and sworn translator for the English language

III. Requirements for Participation in the General Meeting and the Exercise of Voting Rights

Right to Participate

The shareholders entitled to participate in the General Meeting, to exercise their voting rights and to submit motions in the General Meeting are only those who register in text form in German or English with proof of their shareholding at the latest by 23 April 2024, 24:00 hours (CEST), at the office designated below.

Pursuant to Section 15 (2) of the Articles of Association, proof of shareholding pursuant to Section 67c (3) AktG, which refers to the beginning of the 22nd day prior to the General Meeting, i.e. to 8 April 2024, 24:00 hours (CEST) (the so-called cut-off date), is sufficient. The proof of share ownership shall be provided in text form in German or English and shall be received by the Company at the latest by 23 April 2024, 24:00 hours (CEST), at the following address:

ATOSS Software AG
c/o UBJ GmbH
Kapstadtring 10
22297 Hamburg
E-Mail: hv@ubj.de

In relation to the Company, only those who have provided proof of shareholding shall be deemed to be shareholders for the purpose of participating in the General Meeting and exercising voting rights. The entitlement to participate and the scope of voting rights are based exclusively on the shareholding on the cut-off date. The cut-off date does not imply a lock on the saleability of the shareholding. Disposals after the cut-off date shall have no significance for the seller's statutory participation and voting rights. Likewise, an additional acquisition of shares in the Company after the cut-off date does not lead to any changes with regard to participation and voting rights. Anyone who does not yet own any shares on the cut-off date, and only becomes a shareholder thereafter, is not entitled to participate and vote.

Procedure for Voting by Proxy at the General Meeting

Shareholders who do not wish to participate in the General Meeting in person may also have their voting rights exercised at the General Meeting by a proxy, for example by an intermediary (e.g. a bank), a shareholders' association, other institutions or persons covered by Section 135 AktG, by proxies appointed by the Company who are bound by instructions, or by another person of their choice. In this case, too, timely registration and proof of shareholding under the above provisions are required.

If a shareholder authorises more than one person, the Company may reject one or more of them.

The granting of the power of attorney, revocation thereof and proof of the authority vis-à-vis the Company shall be in text form. The granting can be made to the proxy or to the Company. Proof of authority shall either be presented by the proxy on the day of the General Meeting (e.g. by presenting the proxy at the admission control) or by declaration to the Company by post or by fax at the latest by 29 April 2024, 17:00 hours (CEST) or by the commencement of the voting procedures on the day of the General Meeting or electronically by e-mail to the following address:

ATOSS Software AG
Legal Department - HV 2024
Rosenheimer Str. 141 h
81671 Munich
Fax: 089 - 42771 - 58400
E-Mail: hauptversammlung@atoss.com

A power of attorney form will be sent to the persons duly registered for the General Meeting. This form is also accessible on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings> for downloading.

The above provisions on the form of powers of attorney do not extend to the form of granting, its revoking and proving powers of attorney to intermediaries, shareholders' associations or other institutions or persons covered by Section 135 AktG. The special statutory provisions of Section 135 AktG shall apply in this regard. However, the relevant proxies may set their own formal requirements; in such a case, the shareholders are therefore requested to consult with the proxies in good time regarding any particular form of the relevant power of attorney that may be required.

Procedure for Votes Casting by Proxies Appointed by the Company at the General Meeting

The Company offers its shareholders the option of authorising the proxies nominated by the Company to exercise their voting rights prior to the General Meeting. Shareholders wishing to grant a power of attorney to the proxies appointed by the Company shall also register for the General Meeting in due time under the above provisions and provide proof of shareholding. The proxies appointed by the Company shall exercise the voting rights under their instructions. Without instructions from the shareholder, the proxies appointed by the Company are not authorised to exercise voting rights. A form for granting power of attorney and issuing instructions to the proxies appointed by the Company will be sent to the persons duly registered for the General Meeting and is also available for download on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings>.

The granting of the power of attorney to the proxies appointed by the Company, revocation thereof and proof of the authority vis-à-vis the Company, shall be in text form. This can also be transmitted electronically (e-mail), e.g. by sending the admission card and the power of attorney/instruction form as a scanned file, for example in PDF format, by e-mail to the address below. For organisational reasons, shareholders are requested to send the power of attorney and instructions to the proxies appointed by the Company to the following address, fax number or e-mail address by 29 April 2024, 17:00 hours (CEST) (date of receipt by the Company) at the latest:

ATOSS Software AG
Legal Department - HV 2024
Rosenheimer Str. 141 h
81671 Munich
Fax: 089 - 42771 - 58400
E-Mail: hauptversammlung@atoss.com

Alternatively, a handover to the proxies during the General Meeting is also possible until the commencement of the voting procedures. In addition, we offer shareholders who have duly registered and are present at the General Meeting to authorise the proxies appointed by the Company to exercise their voting rights at the General Meeting as well until the commencement of the voting procedures.

Representation by the proxies appointed by the Company is limited to the exercise of voting rights in accordance with instructions. In particular, the proxies appointed by the Company do not accept any

powers of attorney or instructions to file objections against resolutions of the General Meeting, to exercise the right to speak and ask questions or to file motions.

There is no obligation to use the forms provided by the Company to authorise or issue instructions to the proxies appointed by the Company.

IV. Shareholders' Rights

Motions for Additions to the Agenda under Section 122 (2) AktG

Shareholders whose shares together amount to one-twentieth of the share capital or a proportionate amount of the share capital of EUR 500,000.00 may request that items be placed on the agenda and announced. The request shall be made in writing (Section 126 BGB) to the Management Board at the following address

ATOSS Software AG
Management Board
for the attention of the Legal Department - HV 2024
Rosenheimer Str. 141 h
81671 Munich

and, under Section 122(2) sentence 3 AktG, shall be received by the Company by no later than 24:00 hours (CEST) on 30 March 2024. Each new item on the agenda shall be accompanied by a justification or draft resolution. The applicants shall prove that they have been shareholders for at least 90 days prior to the day of receipt of the request and that they hold the shares until the Management Board decides on the request.

Additions to the agenda to be announced will be announced without delay in the same manner as the convocation, unless these additions have already been announced together with the convening.

Counter-Motions and Election Proposals by Shareholders under Sections 126 (1), 127 AktG

Shareholders may submit to the Company motions against a management proposal on a specific agenda item pursuant to Section 126 (1) AktG and election proposals on the election of Supervisory Board members and/or external auditors provided for in the agenda pursuant to Section 127 AktG. These are to be sent exclusively to the following address, fax number or e-mail address:

ATOSS Software AG
Legal Department - HV 2024
Rosenheimer Str. 141 h
81671 Munich
Fax: 089 - 42771 - 58400
E-Mail: hauptversammlung@atoss.com

Counter-motions from shareholders regarding items on the agenda and election proposals from shareholders, received by the Company at the address stated above at least 14 days prior to the General Meeting (not including the day of the General Meeting and the day of receipt), i.e. by 24:00 hours (CEST) on 15 April 2024, will be published, including the name of the shareholder and any justification,

on the website at <https://www.atoss.com/en/company/investor-relations/general-meetings> without undue delay after receipt. Counter-motions and election proposals addressed otherwise will not be considered. Any comments by the management on the counter-motions and election proposals shall also be published on the above-mentioned internet website.

The Company may refrain from publishing a counter-motion and any statement of grounds if one of the reasons under Section 126 (2) sentence 1, nos. 1 to 7 AktG applies, such as because the counter-motion would lead to a resolution of the General Meeting that would be contrary to the law or to the Articles of Association. Furthermore, any statement of grounds for a counter-motion need not be made accessible if it exceeds 5,000 characters in total. The above sentences apply mutatis mutandis to election proposals by shareholders pursuant to Section 127 AktG. Except in the cases of Section 126 (2) AktG, election proposals by shareholders need not be made accessible by the Management Board even if they do not contain the information required by Section 124 (3) AktG (information on the name, profession and place of residence of the proposed Supervisory Board members or external auditors) or Section 125 (1) sentence 5 AktG (information on the membership of the proposed Supervisory Board members in other statutory Supervisory Boards).

The right of each shareholder to submit counter-motions or election proposals to the various items on the agenda during the General Meeting, even without prior submission to the Company, shall remain unaffected. Please note that counter-motions or election proposals that have been submitted to the Company in advance and in due time will only be considered at the General Meeting if they are submitted there.

Shareholders' Right to Information pursuant to § 131 (1) AktG

Pursuant to Section 131 (1) AktG, each shareholder shall be provided with information on the Company's affairs by the Management Board upon request, to the extent that such information is necessary for a proper assessment of an item on the agenda. The duty to provide information also extends to the Company's legal and business relationships with its affiliated companies. The Management Board's duty to provide information also extends to the situation of the Group and the companies included in the consolidated financial statements, provided that the information is also necessary for the proper assessment of the item on the agenda.

The Management Board may refrain from answering individual questions for the reasons stated in Section 131 (3) AktG, e.g. because the provision of the information is, according to reasonable commercial assessment, likely to cause a considerable detriment to the Company or an affiliated company.

V. Publications on the Company's website under Section 124a AktG

Publications pursuant to Section 124a AktG regarding the General Meeting can be found on the Company's website at <https://www.atoss.com/en/company/investor-relations/general-meetings>.

VI. Total Number of Shares and Voting Rights – Additional Disclosures Pursuant to Section 49 (1) no. 1 of the German Securities Trading Act (WpHG)

At the time of announcement of the General Meeting convening in the Federal Gazette, the Company's share capital amounts to EUR 7,953,136.00, divided into 7,953,136 ordinary shares without par value (no-par value shares). The shares are issued in bearer form. Each no-par share grants one vote. The total number of voting rights in the Company at the time of the announcement of the General Meeting convening in the German Federal Gazette thus amounts to 7,953,136. Of these 7,953,136 voting rights, no voting rights from treasury shares are currently suspended (Section 71b AktG). The actual number of non-dormant voting rights may still change until the General Meeting.

All members of the Company's Management Board and Supervisory Board intend to take part in the General Meeting for the entire duration.

Munich, March 2024

ATOSS Software AG
The Management Board

Information on Data Protection Pursuant to Article 13, 14 GDPR with regard to processing of personal data for the purposes of the General Meeting

This notice informs you about the processing of your personal data by ATOSS Software AG, Rosenheimer Straße 141 h, 81671 Munich, (hereinafter also referred to as "We" or "ATOSS") and the rights to which you are entitled under data protection law.

1. Who is responsible for data processing?

The Data Controller is ATOSS Software AG, Rosenheimer Straße 141 h, 81671 Munich, e-mail: hauptversammlung@atoss.com, telephone: +49 89 4 27 71 0.

You can reach the Data Protection Officer of ATOSS Software AG at

ATOSS Software AG
Dr. Stefanie Hagemeyer
Rosenheimer Str. 141 h
81671 Munich
Germany
E-Mail: datenschutz@atoss.com

2. For what purposes and on what legal basis is your data processed?

ATOSS processes your personal data (in particular name, address and other contact details of the shareholder, number of shares, type of shareholding, admission card number and data) in connection with the General Meeting under the provisions of the General Data Protection Regulation ("GDPR"), the German Federal Data Protection Act ("BDSG"), the German Stock Corporation Act ("AktG") and all other relevant legal provisions. This is done only for the purposes provided for in the Stock Corporation Act. This includes communicating with shareholders and handling General Meetings. In detail:

the Company processes data provided by the shareholders in the context of the registration for the General Meeting or transmitted to the Company by their custodian banks on that occasion. Under Section 135 (5) sentence 2 AktG, a shareholder may authorise a credit institution, another intermediary or shareholders' associations equivalent thereto under Section 135 (8) AktG, voting advisors or persons who offer themselves to shareholders on a business basis, to exercise the voting right in the General Meeting, to represent them in the General Meeting and to have their voting right exercised in the name of the person to whom it relates. In this case, only the personal data of the representative will be processed.

We process your personal data for the purpose of handling shareholder registration and participation in the General Meeting (e.g. checking eligibility) and to enable shareholders to exercise their rights in

the General Meeting (including granting, revoking and providing proof of powers of attorney and instructions). Without the provision of the relevant data, your participation in the General Meeting and the exercise of voting rights and other meeting-related rights is not possible.

This includes the following processing operations:

When registering a shareholder for the General Meeting, ATOSS Software AG processes the necessary data provided by the shareholder or transmitted for this purpose by the shareholder's custodian bank (in particular first and last names, place of residence or address, number of shares, class of shares, admission card number and type of ownership).

Insofar as participation in the General Meeting is by a proxy, we process the personal data of the shareholder specified in the granting of power of attorney as well as the first and last name and place of residence or address of the proxy. In the event that power of attorney is granted and instructions are issued to the proxies appointed by ATOSS, the instructions issued shall also be processed and the power of attorney statement recorded by the Company in a verifiable manner for a period of three years.

Under Section 129 AktG, a list of participants at the General Meeting with the following personal data will be kept: number of the admission card, first name, last name and place of residence of the represented shareholder or the shareholder representative and of the Company's proxy, number of shares, class of shares, number of voting rights and type of ownership.

Insofar as a shareholder requests that items be placed on the agenda, ATOSS Software AG will announce these items, stating the name of the shareholder if the prerequisites are met under company law provisions. Similarly, ATOSS Software AG will make counter-motions and election proposals by shareholders accessible on the ATOSS Software AG website if the prerequisites are met under company law provisions, stating the name of the shareholder (Sections 122 (2), 126 (1), 127 AktG).

The relevant legal basis for the data processing procedures described above is Section 67e AktG in conjunction with Art. 6 (1) lit. c) GDPR.

In addition, your personal data may also be processed to comply with other legal obligations, such as regulatory requirements, as well as company, commercial and tax law retention obligations. The legal basis for the processing is the relevant statutory regulations in conjunction with Article 6 (1) lit. c) GDPR.

Should your personal data be processed for another purpose, you will be informed in advance within the framework of the statutory provisions.

3. To which categories of recipients will your data be passed on, if any?

Subsequently, we inform you about the categories of recipients to whom we pass on your personal data:

External service providers: for the organisation of the General Meeting, we use external service providers who process your personal data according to our instructions in compliance with Article 28 GDPR.

Shareholders/Third Parties: within the scope of the statutory right to inspect the list of participants in the General Meeting, shareholders may inspect the data recorded in the list of participants upon request for up to two years after the General Meeting. The list of participants will also be made available to shareholders present at the General Meeting. Your personal data will also be published in accordance to the statutory provisions in the framework of motions for additions to the agenda, counter-motions or election proposals that require publication.

Other recipients: Within the framework of legal regulations, we may be obliged to transmit your personal data to further recipients, such as authorities and courts.

4. How long will your personal data be stored?

As a matter of principle, we erase or anonymise your personal data as soon as and insofar as it is no longer required for the aforementioned purposes, unless statutory obligations to provide evidence and/or to retain data (including under the German Stock Corporation Act, the German Commercial Code, the German Tax Code or other legal provisions) oblige us to keep it stored. Data related to General Meetings are regularly erased or anonymised after three years. As soon as we have become aware of the sale of your shares, we will only store your personal data for a maximum of twelve months, subject to other statutory provisions. Beyond this, we only store your personal data to the extent that further processing is necessary in individual cases in connection with claims asserted against ATOSS or on the part of ATOSS (statutory limitation period of up to 30 years).

5. Übermitteln wir personenbezogene Daten ins außereuropäische Ausland?

The transfer of personal data to a third country is not intended.

6. Does automated decision-making take place in individual cases (including profiling)?

We do not use any purely automated decision-making procedures under Article 22 GDPR or profiling.

7. What rights do you have?

Insofar as we process personal data relating to you, you are entitled to the following rights with regard to the processing of your personal data within the framework of the legal requirements:

- Right of access to the data stored about you by ATOSS Software AG (Article 15 GDPR);
- Right to rectification of incorrect data stored about you (Article 16 GDPR);
- Right to have your data erased, in particular if it is no longer necessary for the purposes for which it was originally collected (Article 17 GDPR);
- Right to restriction of processing (blocking), in particular if the processing of your data is unlawful or the accuracy of your data is contested by you (Article 18 GDPR);
- Right to object to the processing of your data insofar as the processing is carried out solely for the purposes of safeguarding the legitimate interests of the Company (Article 21 GDPR);
- Right to lodge a complaint: for complaints regarding the processing of your personal data, please contact our Data Protection Officer using the contact details provided. Irrespective of this, you have the right to lodge a complaint with the competent data protection authority.

ATOSS.COM