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# COMPETITIVE

# PRODUCTIVITY

# IN A DIGITAL

# AGE

**Remuneration  
Report 2023**



## 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.

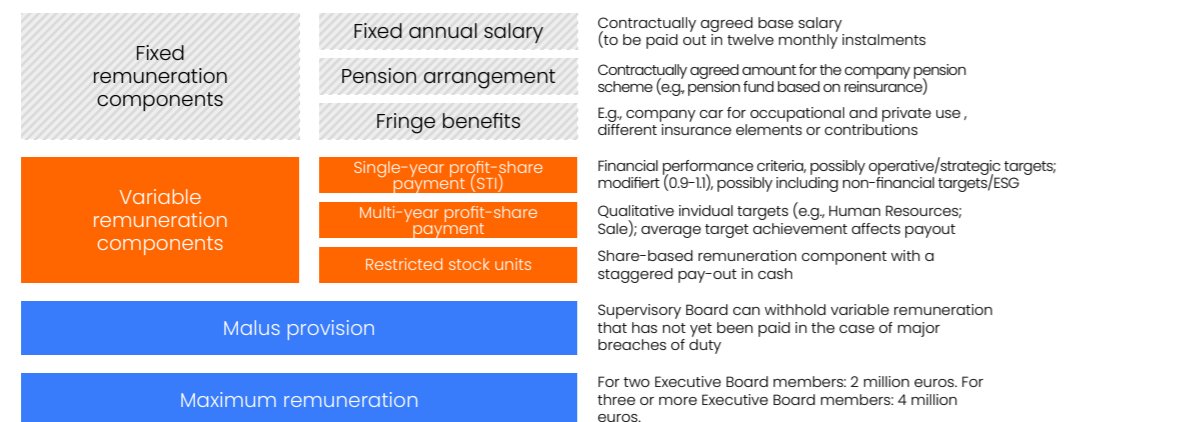
## II. Maximum Remuneration

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

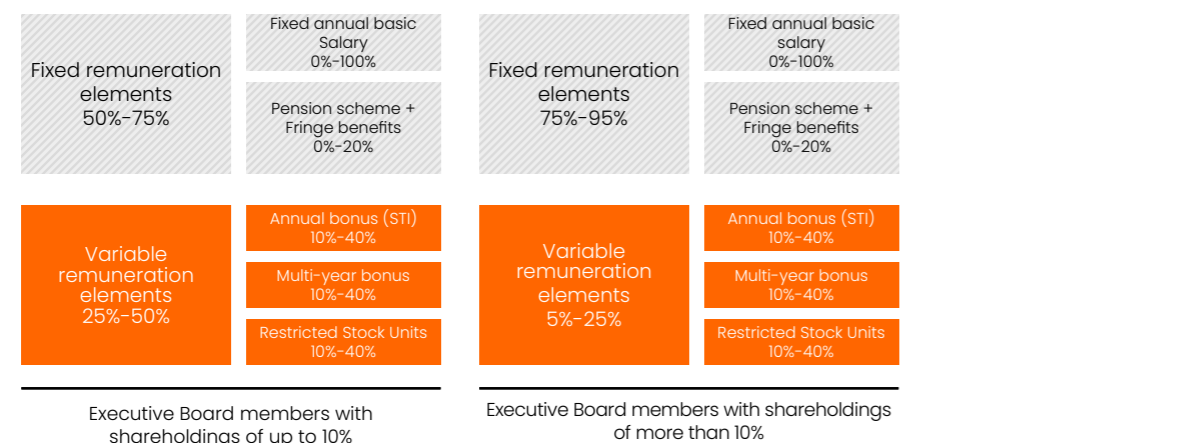
The remuneration of the Management Board members consists of fixed and variable remuneration components. The fixed remuneration components of the Management Board members include a fixed annual basic salary as well as various possible fringe benefits and pension payments. The variable components are 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**

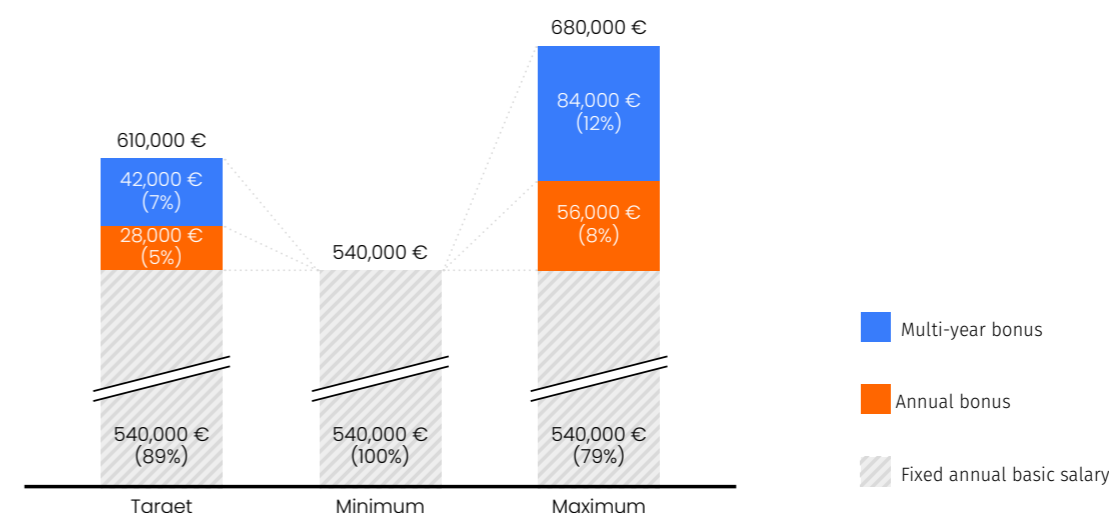
**1. Remuneration of the Management Board members active in the financial year**

**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-

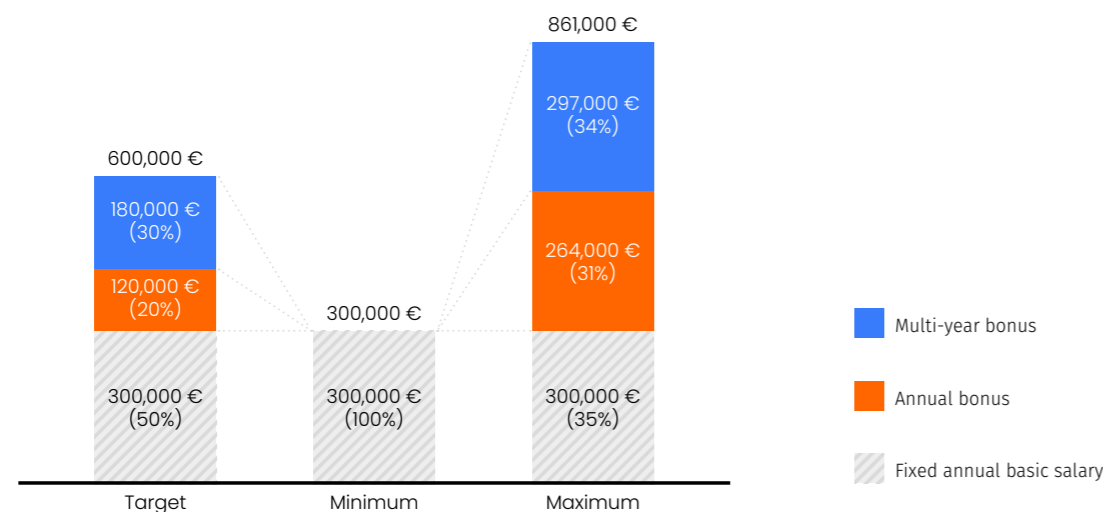
over growth of 10% p.a. and 14% p.a. The unweighted average over the three-year period is decisive in each case. The multi-year bonus is capped at 200%.

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

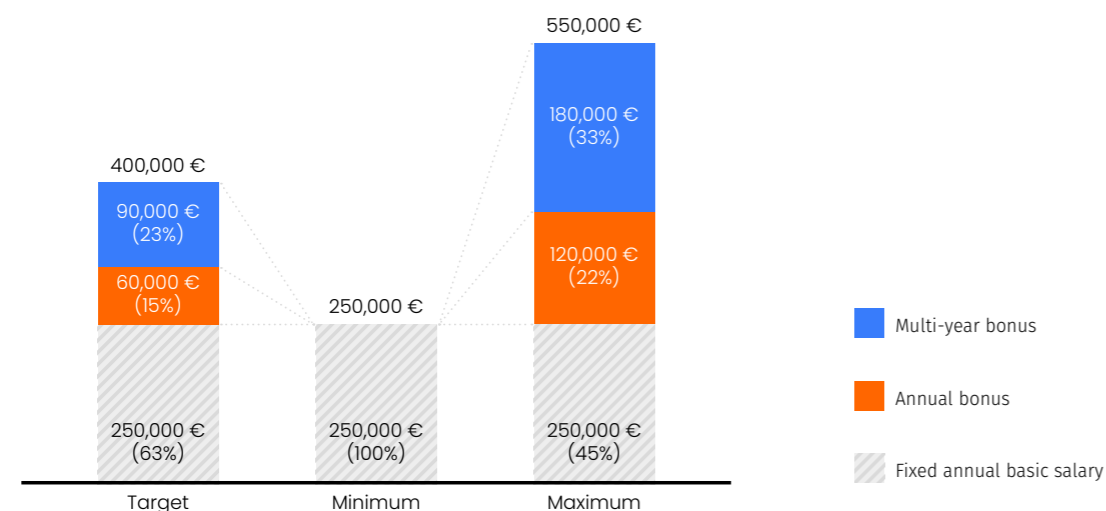


last phantom options granted, such that 100% of the phantom options are allocated. Phantom options may be exercised in particular after termination of the Management Board Service Agreement or after five years of service for ATOSS as Management Board member. Phantom options can be exercised in the event 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.

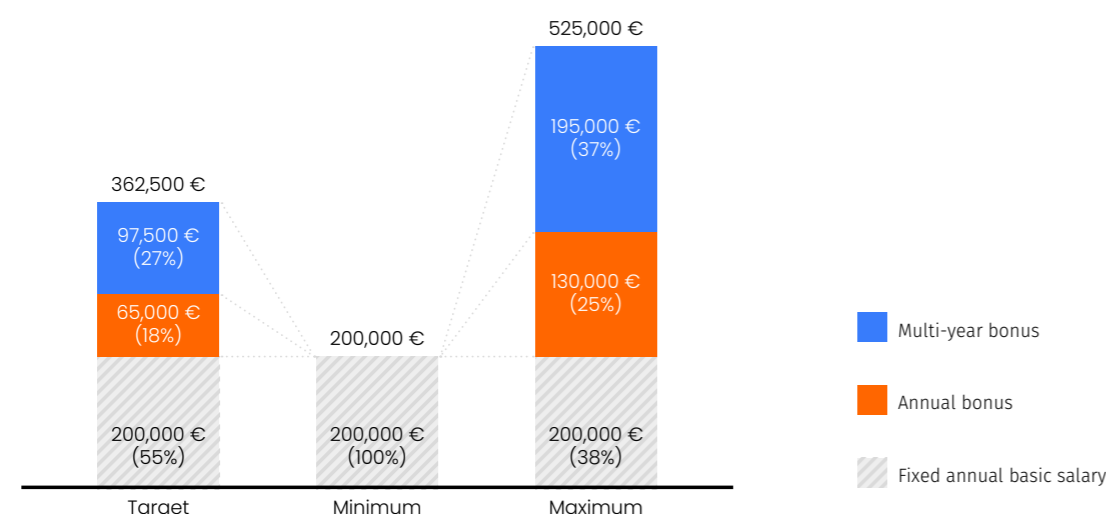
In addition, Mr Christof Leiber was granted virtual shares (Restricted Stock Units) with an equivalent value of EUR 1.0 million on 1 July 2021. The share-based payment component is settled in cash. There will be no delivery of shares. The Restricted Stock Units are subject to a 5-year vesting period, 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 %
<b>Fixed Remuneration Elements</b>				
Fixed Annual Basic Salary	540,000	57%	540,000	65%
Fringe Benefits	258,846	28%	169,843	20%
<b>Total Fixed Remuneration</b>	<b>798,846</b>	<b>85%</b>	<b>709,843</b>	<b>85%</b>
<b>Variable Remuneration Elements</b>				
Annual Bonus (STI)	56,000	6%	39,489	5%
Multi-Year Bonus	84,000	9%	84,000	10%
<b>Total Variable Remuneration</b>	<b>140,000</b>	<b>15%</b>	<b>123,489</b>	<b>15%</b>
<b>Total Remuneration</b>	<b>938,846</b>	<b>100%</b>	<b>833,332</b>	<b>100%</b>

**Management Board member (Co-CEO) Dirk Häußermann**

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

**Management Board member (CFO) Christof Leiber**

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

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

**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 <sup>1)</sup>	36,000		36,000	
Christof Leiber <sup>1)</sup>	36,000		36,000	
Pritim Kumar Krishnamoorthy <sup>1)</sup>	36,000		36,000	

<sup>1)</sup> 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 %
<b>Management Board Remuneration (in Euros)</b>							
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%	
<b>Supervisory Board Remuneration (Fixed Remuneration) (in Euros)</b>							
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			
<b>Earnings Trend (in KEUR)</b>							
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%
<b>Average Remuneration of ATOSS Employees on a Full-Time Equivalent Basis in Germany (Gross)**</b>							
	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
<b>Total</b>	<b>125,260</b>	<b>100%</b>	<b>21,000</b>	<b>100%</b>	<b>146,260</b>

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
<b>Total</b>	<b>120,000</b>	<b>100%</b>	<b>18,000</b>	<b>100%</b>	<b>138,000</b>

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

#### 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

# Imprint

## **Responsible**

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