



ATOSS Software SE, Munich
2024 Ordinary General Meeting

Security identification number 510 440 - ISIN No. DE0005104400

Ordinary General Meeting Friday, 30 April 2025, 11:00 a.m. (CEST)

Explanation of shareholders' rights in accordance with Sections 122 (2), 126 (1), 127 and 131 (1) AktG

The notice convening the General Meeting already contains information on the rights of shareholders within the meaning of Section 121 (3) No. 3 AktG. Below you will find the relevant provisions of Sections 122 (2), 126 (1), 127 and 131 (1) of the German Stock Corporation Act (AktG).

Motions for additions to the agenda pursuant to 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 must be made in writing (Section 126 German Civil Code (BGB)) to the Executive Board at the following address:

ATOSS Software SE
Executive Board
for the attention of the Legal Department – GM 2025
Rosenheimer Str. 141 h
81671 Munich

and, according to Section 122 (2) sentence 3 AktG, must be received by the Company by no later than on 30 March 2025, 24:00 hours (CET). Each new item on the agenda must be accompanied by a justification or draft resolution. The applicants must 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 Executive Board's decision 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 convocation.

The relevant statutory regulations are set out below.

Section 122 of the German Stock Corporation Act (AktG), convocation at the request of a minority, reads as follows:

(1) The General Meeting shall be convened if shareholders whose shares together amount to one-twentieth of the share capital request such a meeting in writing, stating the purpose and reasons; the request must be addressed to the Executive Board. The Articles of Association may link the right to request the convening of the General Meeting to a different form and to the ownership of a smaller share of the share capital. The applicants must 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 Executive Board's decision on the request. Section 121 (7) shall apply *mutatis mutandis*.

(2) In the same way, shareholders whose shares together amount to one-twentieth of the share capital or a proportionate amount of EUR 500,000 may request that items be placed on the agenda and announced. Each new item must be accompanied by a statement of reasons or a draft resolution. The request within the meaning of sentence 1 must be received by the

company at least 24 days, in the case of listed companies at least 30 days, prior to the meeting; the day of receipt is not included.

(3) If the request is not complied with, the court may authorise the shareholders who made the request to convene the General Meeting or to announce the item themselves. At the same time, the court may appoint the chairman of the meeting. Reference must be made to such authorisation when the meeting is convened or announced. An appeal may be lodged against the decision. The applicants must prove that they hold the shares until the court's decision.

(4) The company shall bear the costs of the General Meeting and, in the case of paragraph 3, also the court costs if the court has granted the application.

Section 70 of the German Stock Corporation Act, calculation of the shareholding period, reads as follows:

If the exercise of rights arising from the share is dependent on the shareholder having held the share for a certain period of time, a claim for transfer of ownership against a credit institution, a financial services institution, a securities institution or a company operating in accordance with Section 53 (1) sentence 1 or Section 53b (1) sentence 1 or (7) of the German Banking Act shall be deemed equivalent to ownership. The period of ownership of a legal predecessor is attributed to the shareholder if he has acquired the share free of charge, from his trustee, as universal successor, in the event of a community settlement or in the event of a portfolio transfer in accordance with Section 13 of the German Insurance Supervision Act or Section 14 of the German Building Societies Act.

Section 121 (7) of the German Stock Corporation Act reads as follows:

(7) In the case of deadlines and dates that are calculated backwards from the day of the meeting, the day of the meeting shall not be counted. A deadline or date being moved from a Sunday, a Saturday or a public holiday to a preceding or following working day is not possible. Sections 187 to 193 of the German Civil Code shall not apply *mutatis mutandis*. In the case of non-listed companies, the Articles of Association may stipulate a different calculation of the deadline.

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 an election of Supervisory Board members and/or auditors and/or sustainability reporting 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 SE
Legal Department – GB 2025
Rosenheimer Str. 141 h
81671 Munich
Fax: 089 - 42771 - 58400
Email: 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 2025, will be published, including the name of the shareholder and any justification, on the website <https://www.atoss.com/en/company/investor-relations/general-meetings> without undue delay after their receipt. Counter-motions and election proposals addressed otherwise will not be

considered. Any comments by the management on the counter-motions and election proposals will 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. Moreover, any statement of reasons for a counter-motion need not be made available 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 Executive 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 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.

The relevant statutory regulations are set out below.

Section 126 of the German Stock Corporation Act, motions by shareholders, reads as follows:

(1) Shareholder motions, including the name of the shareholder, the grounds and any statement by the management, shall be made available to the authorised persons specified in Section 125 (1) to (3) under the conditions specified therein if the shareholder has sent a countermotion against a proposal by the Executive Board and Supervisory Board on a specific item on the agenda, together with the grounds, to the address specified for this purpose in the notice convening the meeting at least 14 days before the meeting. The day of receipt shall not be counted. In the case of listed companies, access must be provided via the company's website. Section 125 (3) applies *mutatis mutandis*.

(2) A counter-motion and its reasons need not be made accessible,

1. to the extent that the Executive Board would make itself liable to prosecution by making it accessible,
2. if the counter-motion would lead to a resolution of the General Meeting that is illegal or contrary to the Articles of Association,
3. if the statement of reasons contains obviously false or misleading information in essential points or if it contains insults,
4. if a counter-motion of the shareholder based on the same facts has already been made available to a General Meeting of the company in accordance with Section 125,
5. if the same counter-motion of the shareholder with essentially the same justification has already been made available to at least two General Meetings of the company in the last five years in accordance with Section 125 and less than one-twentieth of the share capital represented voted in favour of it at the General Meeting,
6. if the shareholder indicates that he will not attend the General Meeting and will not be represented, or
7. if the shareholder has not submitted or had submitted a counter-motion communicated by him at two General Meetings in the last two years.

The statement of reasons need not be made accessible if it exceeds 5,000 characters in total.

(3) If several shareholders submit counter-motions on the same subject of resolution, the Executive Board may summarise the counter-motions and the reasons for them.

Section 127 of the German Stock Corporation Act, election proposals by shareholders, reads as follows:

Section 126 shall apply *mutatis mutandis* to the proposal of a shareholder for the election of Supervisory Board members or auditors. The election proposal does not need to be accompanied by a reasoning. The Executive Board also does not need to make the election proposal accessible if the proposal does not contain the information pursuant to Section 124 (3) sentence 4 and Section 125 (1) sentence 5. The Executive Board must include the following information in a shareholder's proposal for the election of Supervisory Board members of listed companies to which the German Co-Determination Act, the German Co-Determination Act or the German Co-Determination Amendment Act apply:

1. Reference to the requirements of Section 96 (2),
2. Information on whether the overall fulfilment pursuant to Section 96 (2) sentence 3 was objected to, and
3. Information on the minimum number of seats on the Supervisory Board that must be held by women and men in order to fulfil the minimum quota requirement pursuant to Section 96 (2) sentence 1.

Section 124 (3) sentence 4 of the German Stock Corporation Act, announcement of requests for additions; proposals for resolutions, reads as follows:

The proposal for the election of Supervisory Board members or auditors must state their name, profession and place of residence.

Section 125 (1) sentence 5 of the German Stock Corporation Act, notifications for shareholders and Supervisory Board members, reads as follows:

In the case of listed companies, a proposal for the election of Supervisory Board members must be accompanied by information on their membership of other statutory supervisory boards; information on their membership of comparable domestic and foreign supervisory bodies of commercial enterprises should be included.

Shareholders' right to information pursuant to Section 131 (1) AktG

Pursuant to Section 131 (1) AktG, each shareholder shall be provided with information on the Company's affairs by the Executive 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 Executive 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 provision of information it is also necessary for the proper assessment of the item on the agenda.

The Executive 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.

The relevant statutory regulations are set out below.

Section 131 of the German Stock Corporation Act, the shareholder's right to information, reads as follows:

(1) Each shareholder shall be provided with information on the Company's affairs by the Executive Board upon request during the General Meeting, to the extent that such information is necessary for a proper assessment of the item on the agenda. The duty to provide

information also extends to the Company's legal and business relationships with its affiliated companies. If a Company makes use of the simplifications pursuant to Section 266 (1) sentence 3, Section 276 or Section 288 of the German Commercial Code, each shareholder may request that the annual financial statements be presented to them at the General Meeting on the annual financial statements in the form that the annual financial statements would be in without these simplifications. The duty of the Executive Board of a parent company (Section 290 (1), (2) of the German Commercial Code) to provide information at the General Meeting to which the consolidated financial statements and the Group management report are presented also extends to the situation of the Group and the companies included in the consolidated financial statements.

(1a) In the case of a virtual General Meeting, paragraph 1 sentence 1 shall apply with the *proviso* that the Executive Board may stipulate that shareholders' questions must be submitted by means of electronic communication no later than three days before the meeting. Section 121 (7) applies to the calculation of the deadline. Questions that are not submitted on time will not be considered.

(1b) The scope of the submission of questions may be appropriately limited in the convening notice. The right to submit questions may be restricted to shareholders who have duly registered for the meeting.

(1c) The Company must make duly submitted questions available to all shareholders before the meeting and answer them no later than one day before the meeting; Section 121 (7) applies to the calculation of the deadline. In the case of listed companies, the questions and the answers to them must be made available on the Company's website. Section 126 (2) sentence 1 numbers 1, 3 and 6 shall apply accordingly to making the questions accessible. If the answers are available one day before the start of the meeting and during the meeting, the Executive Board may refuse to provide information on these questions during the meeting.

(1d) Every shareholder connected to the meeting electronically shall be granted the right to ask questions at the meeting by means of electronic communication regarding all answers given by the Executive Board before and during the meeting. Paragraph 2 sentence 2 shall also apply to the right of enquiry.

(1e) In addition, every shareholder connected electronically to the meeting shall be granted the right to ask questions at the meeting by means of electronic communication on matters that only arose after the deadline pursuant to paragraph 1a sentence 1 had passed. Paragraph 2 sentence 2 also applies to this right to ask questions.

(1f) The chairman of the General Meeting may determine that the right to information pursuant to paragraph 1, the right to enquiry pursuant to paragraph 1d and the right to ask questions pursuant to paragraph 1e may only be exercised in the General Meeting by means of video communication.

(2) The information provided must comply with the principles of conscientious and faithful accountability. The Articles of Association or the rules of procedure pursuant to Section 129 may authorise the chairman of the meeting to impose reasonable time limits on the shareholder's right to ask questions and speak, and may stipulate further details.

(3) The Executive Board may refuse to provide information,

1. insofar as the provision of the information is likely, according to reasonable commercial judgement, to cause a not insignificant disadvantage to the Company or an affiliated company;

2. insofar as it relates to tax valuations or the amount of individual taxes;

3. on the difference between the value at which items have been recognised in the annual balance sheet and a higher value of these items, unless the General Meeting approves the annual financial statements;

4. on the accounting and valuation methods, insofar as the disclosure of these methods in the notes is sufficient to give a true and fair view of the net assets, financial position and results of operations of the Company within the meaning of Section 264 (2) of the German Commercial Code; this does not apply if the General Meeting approves the annual financial statements;

5. to the extent that the Executive Board would make itself liable to prosecution by providing the information requested;

6. insofar as a credit institution, a financial services institution or a securities institution is not required to disclose information on the accounting policies applied and offsetting in the annual financial statements, management report, consolidated financial statements or group management report;

7. insofar as the information is continuously available on the Company's website for at least seven days before the start of and during the General Meeting.

The provision of information may not be refused for other reasons.

(4) If a shareholder has been provided with information outside the General Meeting in his capacity as a shareholder, this information must be provided to any other shareholder at the General Meeting upon request, even if it is not necessary for a proper assessment of the item on the agenda. In the case of a virtual General Meeting, it must be ensured that every shareholder connected electronically to the meeting can submit their request in accordance with sentence 1 by means of electronic communication. The Executive Board may not refuse to provide information in accordance with paragraph 3 sentence 1 nos. 1 to 4. Sentences 1 to 3 shall not apply if a subsidiary (Section 290 (1), (2) of the German Commercial Code), a joint venture (Section 310 (1) of the German Commercial Code) or an associated company (Section 311 (1) of the German Commercial Code) provides the information to a parent company (Section 290 (1), (2) of the German Commercial Code) for the purpose of including the company in the consolidated financial statements of the parent company and the information is required for this purpose.

(5) If a shareholder is denied information, he may request that his question and the reason for which the information was denied be recorded in the minutes of the meeting. In the case of a virtual General Meeting, it must be ensured that every shareholder connected electronically to the meeting can submit their request in accordance with sentence 1 by means of electronic communication.

Munich, March 2025

ATOSS Software SE

The Executive Board