Remuneration Report 2024

A. Introduction

This Remuneration Report explains the principles of the remuneration system for Executive Board and Supervisory Board members of ATOSS Software SE and describes the level and structure of remuneration for members of the corporate bodies in the 2024 financial year. The report is based on the requirements of Section 162 AktG (German Stock Corporation Act).

The German Corporate Governance Code (DCGK), as amended on 28 April 2022, came into force in June 2022. The Supervisory Board of ATOSS Software SE places great importance on good corporate governance and transparency - including in the area of remuneration for the members of its corporate bodies. Both the remuneration system for the Executive 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 2023 financial year was approved by the shareholders of ATOSS Software SE on 30 April 2024 with 76.92 per cent. No adjustments were made to the reporting.

B. Review of the 2024 financial year

A clear link between the remuneration of the Executive 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 Executive Board in the 2024 financial year is provided in Section D.

In the 2024 financial year, ATOSS Software SE once again succeeded for the nineteenth time in a row in exceeding the already high record sales and earnings figures of previous years. Group turnover rose by 13% to EUR 170.6 million (EUR 151.2 million in the previous year). In the same period, the operating result increased to EUR 63.4 million (EUR 51.8 million in the previous year) with an EBIT margin of 37% (34% 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 custom ers 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.

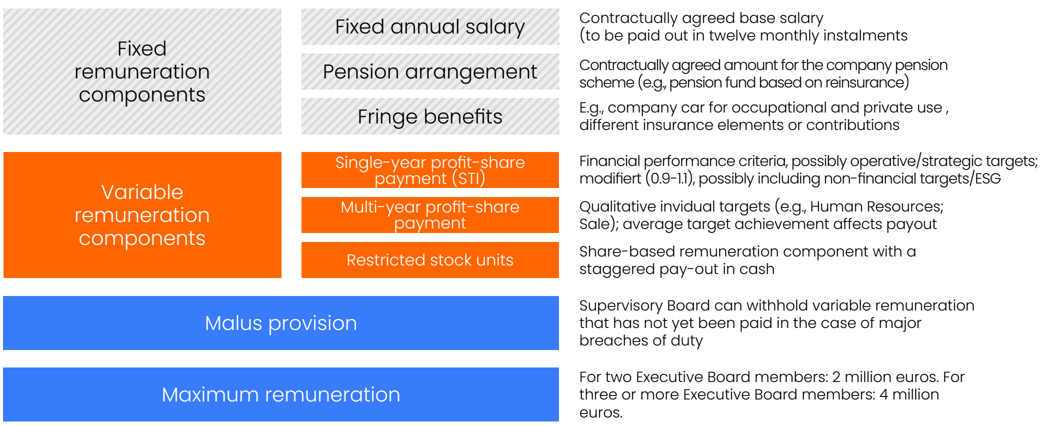
The remuneration system also provides the framework for appropriate compensation of the Management Board members, which makes it possible to recruit qualified managers and keep them at ATOSS Software AG in the long term.

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

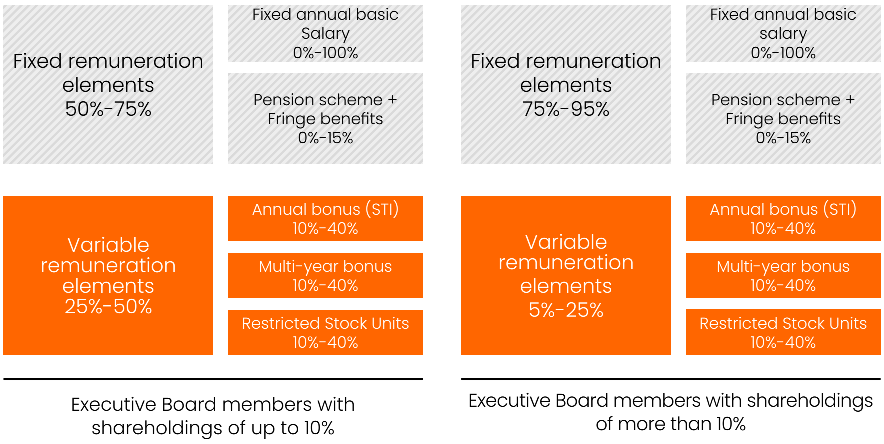
The remuneration of the Management Board members consists of fixed and variable remuneration components. The fixed remuneration components of the Management Board members include a fixed annual basic salary as well as various possible fringe benefits and pension payments. The variable components are 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. CO_2 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 Executive Board service contract of Mr. Dirk Häußermann terminated on 31 March 2024. The Executive Board service contracts of Mr. Christof Leiber and Mr. Pritim Kumar Krishnamoorthy both have a term running until 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 remueration 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 Executive Board remuneration in the 2024 financial year

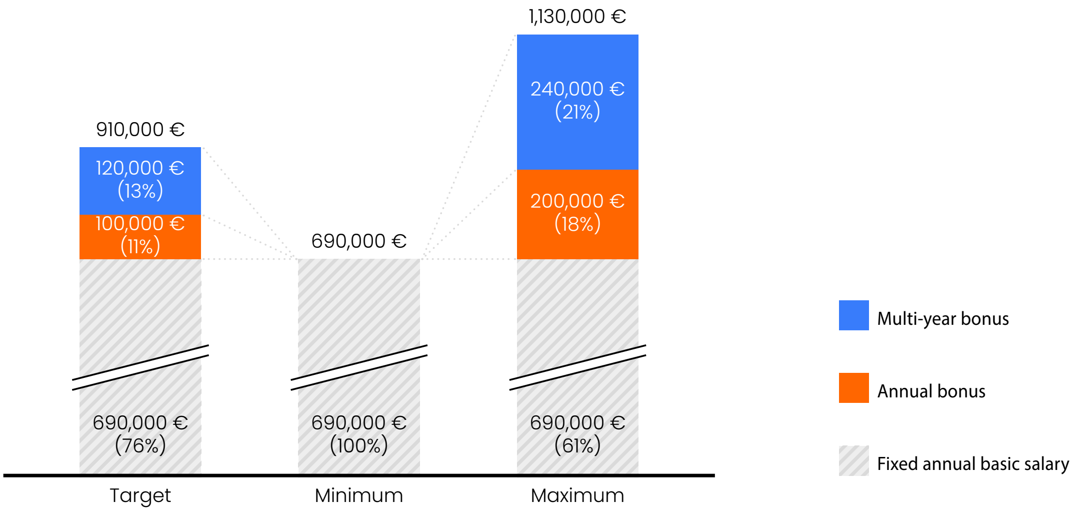
1. Remuneration of the Executive Board members active in the financial year

1.1 Target agreements

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

The term of the Executive Board service contract for the Chairman of the Executive Board, Mr. Andreas F.J. Obereder, was extended for a term of three additional years until 31 December 2026 with effect from 1 January 2024. The variable remuneration targets agreed therein are divided into 45% one-year targets and 55% 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 include quantitative turnover targets 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 2024 financial year for the Executive 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%) or (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 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%) or (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 one-year bonus, an additional modifier with an annual target was set (internal Net Promoter Score (NPS) value of 25 and external Net Promoter Score (NPS) value of 10).

A bonus plan with equally weighted targets in the two target categories „Dynamic Growth International and in the Cloud" and „Sales Performance" was agreed with Mr. Andreas F.J. Obereder for the calculation of the 2024 multi-year bonus.

The assessment of the above two 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 2024, the 2024 target achievement rates were 104% with a „Group Turnover" of EUR 170.6 million and 154% with a „Group EBIT" of EUR 63.4 million.

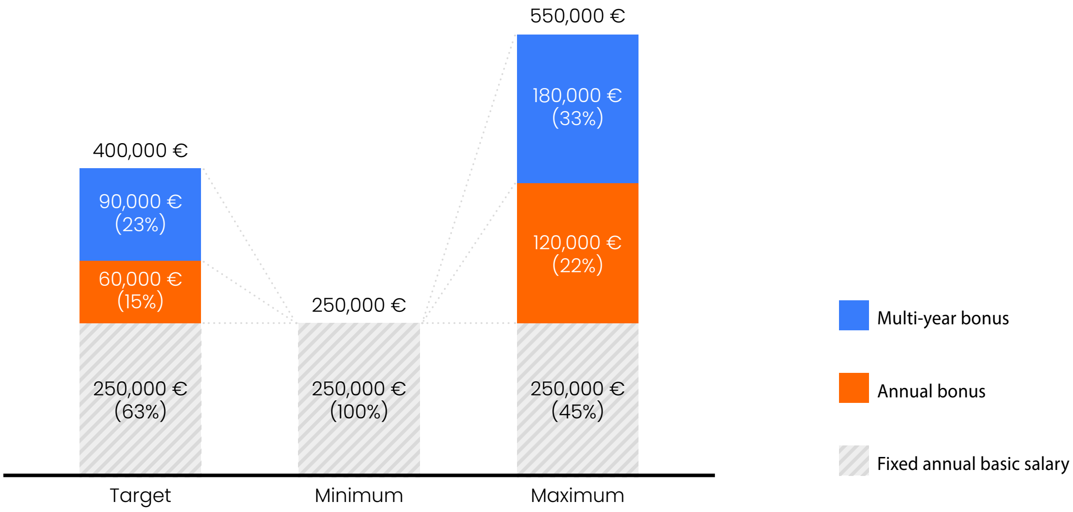
The modifier set for the 2024 one-year target was achieved at a factor of 105%.

The multi-year target, which relates to the two target categories „Dynamic Growth International and in the Cloud" and „Sales Performance", was achieved by 16% with 1.6 points.

Executive Board member (CFO) Christof Leiber

The Executive Board agreement for board member and CFO Mr. Christof Leiber, dated 30 June/5 July 2016, was replaced by a new Executive Board service contract with effect from 1 July 2021 and extended until 30 June 2026 by a resolution of the Supervisory Board from 26 April 2021. 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 include quantitative and qualitiative 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 2024 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%) or (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%) or (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 one-year bonus, an additional modifier with an annual target was set (internal Net Promoter Score (NPS) value of 25 and external Net Promoter Score (NPS) value of 10).

For the assessment of the 2024 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 2024, the 2024 target achievement rates were 104% with a „Group Turnover" of EUR 170.6 million and 154% with a „Group EBIT" of EUR 63.4 million.

The modifier set for the 2024 one-year target was achieved at a factor of 105%.

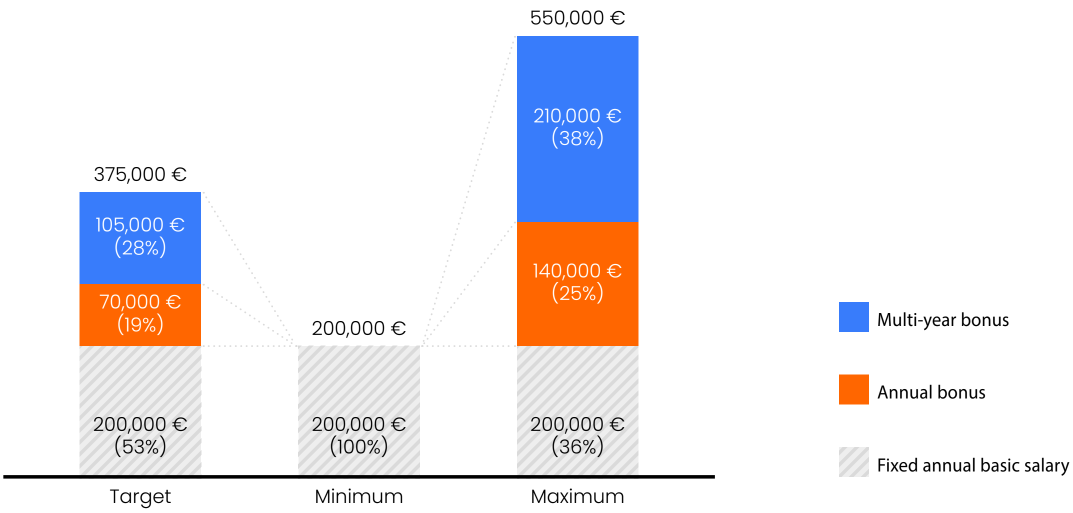
In the case of the multi-year target, which relates to the three target categories of "Finance, People & Organization (FPO)", "Sales" and "Other Strategic Topics", a target achievement of 79% was achieved with 7.9 points.

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 remuneration component is to be 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 time of granting, the average price of the shares (Xetra daily closing prices) of ATOSS Software SE over the last three months amounted to EUR 86.43 (value after the capital increase from company funds and the issue of new shares carried out in 2024) (value before the capital increase from company funds and the issue of new shares carried out in 2024: 172.86 per share). Thus, the number of virtual shares granted amounts to 11,570 shares (number of shares after the capital increase from company funds and the issue of new shares carried out in 2024) (value before the capital increase from company funds and the issue of new shares carried out in 2024: 5.785 shares).The payments of this share-based remuneration component are limited to a maximum of EUR 3.0 million.

In addition, on 17 September 2024, AOB Invest GmbH, which is controlled by the founder and CEO of ATOSS Software SE, Andreas F.J. Obereder, Grünwald, granted Mr. Christof Leiber a one-time voluntary special payment of EUR 1,210,000. As this is a third-party benefit, this voluntary special payment is neither granted nor owed by ATOSS Software SE. This payment was granted in recognition of the considerable contribution that Mr. Christof Leiber has made over the last 25 years, thereby contributing significantly to the increase in value of the ATOSS Software SE shares held by AOB Invest GmbH.

Executive Board member (CTO) Pritim Kumar Krishnamoorthy
The Executive Board contract of the member and CTO Mr. Pritim Kumar Krishnamoorthy, was concluded with effect from 1 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 include qualitative targets and are capped at 200%.

The target as well as minimum and maximum remuneration in the 2024 financial year for the CTO Mr. Pritim Kumar Krishnamoorthy is as follows:



The equally weighted performance indicators relevant for the 2024 one-year target are „Group Turnover“, „Group EBIT“ and „Development Cloud Native + Crewmeister“ for the 2024 financial year.

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%) or (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%) or (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 one-year bonus, an additional modifier with an annual target was set (internal Net Promoter Score (NPS) value of 25 and external Net Promoter Score (NPS) value of 10).

For the assessment of the 2024 multi-year bonus, a bonus plan with equally weighted targets in the three target categories of „Product Vision & Crewmeister“, „Organisational Development I&D“ 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 2024, the 2024 target achievement rates were 104% with a „Group Turnover" of EUR 170.6 million and 154% with a „Group EBIT" of EUR 63.4 million. The target achievement rate for the second performance indicator „Development Cloud Native + Crewmeister" was 144% in the 2024 financial year.

The modifier set for the 2024 one-year target was achieved at a factor of 105%.

For the multi-year target, which relates to the three target categories of „Product Vision & Crewmeister", „Organisational Development I&D" and „Other Strategic Topics", a target achievement of 135% was achieved with 13.5 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 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 time of granting, the average price of the shares (Xetra daily closing prices) of ATOSS Software SE over the last three months amounted to EUR 86.43 (value after the capital increase from company funds and the issue of new shares carried out in 2024) (value before the capital increase from company funds and the issue of new shares carried out in 2024: 172.86 per share). Thus, the number of virtual shares granted amounts to 11,570 shares (number of shares after the capital increase from company funds and the issue of new shares carried out in 2024) (value before the capital increase from company funds and the issue of new shares carried out in 2024: 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 Executive Board contract, Mr. Pritim Kumar Krishnamoorthy was granted and paid a one-time additional special remuneration in the amount of EUR 200,000 in 2024 in view of his assuming of areas of responsibilities outside of his department.

1.2 Remuneration granted and owed in the 2024 financial year

The following tables show the remuneration granted and owed to each Executive Board member individually in the 2024 financial year under Section 162 (1) sentence 1 AktG. Accordingly, the tables contain all amounts granted and owed to the individual Executive 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 2024 financial year as well as the multi-year bonus for which the targets are met in the 2024 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

	2024		2023	
	in €	**in %**	**in €**	**in %**
Fixed remuneration elements				
Fixed annual basic salary	690,000	62%	540,000	57%
Fringe benefits	261,742	24%	258,846	28%
Total fixed remuneration	**951,742**	**86%**	**798,846**	**85%**
Variable remuneration elements				
Annual bonus (STI)	135,227	12%	56,000	6%
Multi-year bonus	19,500	2%	84,000	9%
Total variable remuneration	**154,727**	**14%**	**140,000**	**15%**
Total remuneration	**1,106,469**	**100%**	**938,846**	**100%**

Executive Board member (CFO) Christof Leiber

	2024		2023	
	in €	**in %**	**in €**	**in %**
Fixed remuneration elements				
Fixed annual basic salary	250,000	57%	250,000	49%
Fringe benefits*	33,152	8%	34,946	7%
Total fixed remuneration	**283,152**	**65%**	**284,946**	**56%**
Variable remuneration elements				
Annual bonus (STI)	81,136	19%	114,000	23%
Multi-year bonus	70,650	16%	108,000	21%
Total variable remuneration	**151,786**	**35%**	**222,000**	**44%**
Total remuneration	**434,938**	**100%**	**506,946**	**100%**
Special payment from AOB Invest GmbH, Grünwald	**1,210,000**		**2,220,000**	

* incl. contributions to direct insurance EUR 1,752 (EUR 1,752 in the previous year) and staff pension insurance EUR 3,624 (EUR 3,504 in the previous year).

Executive Board member (CTO) Pritim Kumar Krishnamoorthy

	2024		2023	
	in €	**in %**	**in €**	**in %**
Fixed remuneration elements				
Fixed annual basic salary	200,000	31%	200,000	29%
Fringe benefits	9,527	1%	9,527	2%
Total fixed remuneration	**209,527**	**32%**	**209,527**	**31%**
Variable remuneration elements				
Annual bonus (STI)	100,004	15%	106,031	16%
Multi-year bonus	141,613	22%	165,750	24%
Total variable remuneration	**241,617**	**37%**	**271,781**	**40%**
Special remuneration	200,000	31%	200,000	29%
Total remuneration	**651,144**	**100%**	**681,308**	**100%**

2. Pension payments

For the benefit of Executive Board members Christof Leiber and Pritim Krishnamoorthy, ATOSS Software SE 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. 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 Executive 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 65 year of age. As a result of the extension of Andreas F.J. Obereder's Executive Board contract until 31 December 2026, the start of his retirement pension was postponed to 1 January 2027. There were no changes to this commitment in the 2024 financial year. Personnel expenses from the standard addition to pension provisions totalled EUR 23,662 in the financial year (in the previous year: Dissolution of provisions in the amount of EUR 1,487,352 from the extension of the Executive Board contract).

As of 31 December 2024, the following pension entitlement exists under the German Commercial Code (HGB) and IFRS, and the following contributions were made to the pension fund, direct insurance and staff pension insurance:

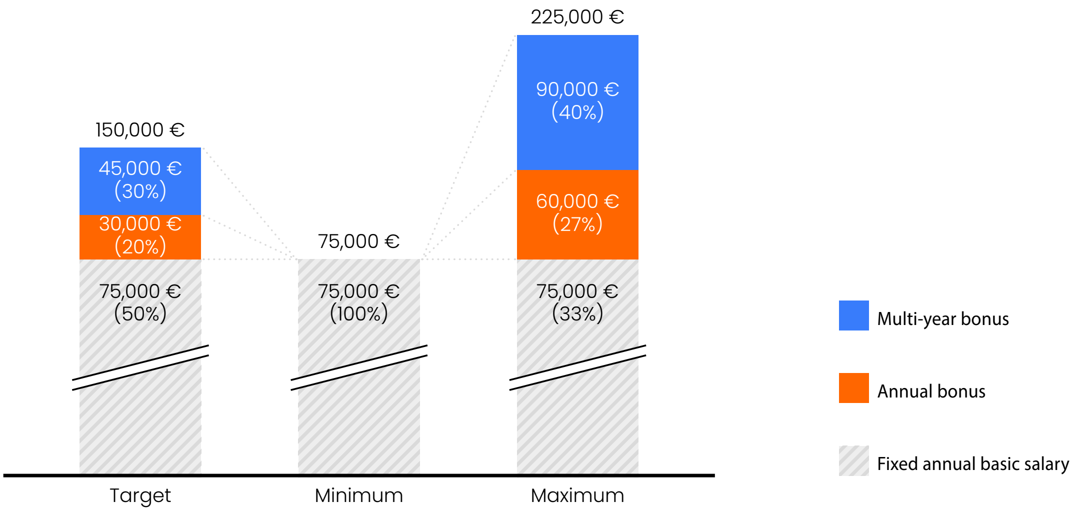
	HGB	HGB	IFRS	IFRS
	Personnel expenses component of the standard allocation	**Settlement amount of the pension obligation**	**Service time expense**	**Cash value of the pension obligation**
	2024	**31.12.2024**	**2024**	**31.12.2024**
	€	**€**	**€**	**€**
Andreas F.J. Obereder	23,662	8,216,517	0	6,695,566
Christof Leiber 1), 2)	41,376		41,376	
Pritim Kumar Krishnamoorthy1)	36,000		36,000	

1)Contributions to provident fund; 2) Contributions to direct insurance and staff pension insurance

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

The Executive Board contract of the former Executive Board member and Co-CEO, Mr. Dirk Häußermann, ended on 31 March 2024 after a term of three years. The remuneration targets agreed therein are allocated at 40% to one-year targets and at 60% to multi-year targets over a period of three years. The one-year targets included 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 were based on a multi-year assessment basis that was determined on the basis of qualitative targets. Furthermore, Mr. Dirk Häußermann was 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 pro rata target, minimum and maximum remuneration in the 2024 financial year (1 January 2024 to 31 March 2024) for the former Co-CEO Mr. Dirk Häußermann is as follows:



The equally weighted performance indicators relevant for the 2024 one-year target were „Group Turnover", „Group EBIT", „Degree of effectiveness in the development of International Sales" and „Degree of effectiveness in the development of sales performance in the Co-CEO's overall area of responsibility" in the 2024 financial year.

The entitlement to the one-year bonus, which depends on the "Group Turnover", developed linearly, from EUR 0 to 50% of the agreed one-year target bonus, between the following key figures: (turnover plan -10%) or (turnover plan +0%). In principle, overachievement was 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 could not exceed 20 times the EBIT.

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

The entitlement to the one-year bonus, which is dependent on the „degree of efficiency in the development of international sales", developed from exceeding the minimum of 80% and increased linearly from 0% until the target was reached. An overperformance of up to 200% was possible.

This would have been achieved at 150% of the target.

The entitlement to the one-year bonus, which depends on the „degree of effectiveness in the development of sales performance in the Co-CEO's overall area of responsibility", developed from exceeding the minimum of 80% and increased linearly from 0% until the target was reached. An overperformance of up to 200% was possible. This would have been achieved at 130% of the target.

For the one-year bonus, an additional modifier with an annual target was set (internal Net Promoter Score (NPS) value of 25 and external Net Promoter Score (NPS) value of 10).

The multi-year bonus was measured for the short financial year of 2024 in the same way as the one-year bonus.

For the „Group Turnover" and „Group EBIT" performance indicators relevant to the one-year target for the financial year 2024, the 2024 target achievement rates were 104% with a „Group Turnover" of EUR 170.6 million and 154% with a „Group EBIT" of EUR 63.4 million. For the third and fourth performance indicators „Efficiency in the development of international sales" and „Efficiency in the development of sales performance in the Co-CEO's overall area of responsibility", the target achievement rates were 0% respectively.

The modifier set for the 2024 one-year target was achieved at a factor of 105%.

The target achievement for the multi-year bonus without the defined modifier was analogous to the target achievement described for the one-year bonus.

In addition, Mr. Dirk Häußermann received 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 SE, 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 entitled 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 were subject to a 5-year vesting period, in which the availability of the respective pay-out amount was staggered over time. Mr. Dirk Häußermann could only have disposed of the full pay-out amount after a 5-year vesting period had expired.

As a result of the premature departure of Mr. Dirk Häußermann before the end of the vesting period agreed with AOB Invest GmbH, Grünwald, partial claims amounting to 60% (25,200 virtual share options) have lapsed. The 40% of the phantom stock options that vested after the first and second vesting periods (16,800 virtual stock options) were exercised by Mr. Dirk Häußermann on 31 March 2024. The amount paid out totalled EUR 1,899,408.

According to the agreement, 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 remaining phantom options granted, such that a total of 100%

of the phantom options granted are allocated. Phantom options could be exercised in particular after termination of the Executive Board service contract or after five years of service for ATOSS as Executive Board member. Phantom options could be exercised in the case of an exit event, provided that the minimum increase in the ATOSS share price at the time of exercise would be at least 30% compared to the fixed base price of EUR 130 (performance hurdle). The pay-out from the share-based remuneration component was determined according to the following formula and was 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 was defined as the average price of a share in the period of three months before the exit event minus EUR 130.

The following tables show the remuneration granted and owed to Mr. Dirk Häußermann in the 2024 financial year under Section 162 (1) sentence 1 AktG.

	2024 (until 31.03.2024)		2023	
	in €	**in %**	**in €**	**in %**
Fixed remuneration elements				
Fixed annual basic salary	75,000	59%	300,000	49%
Fringe benefits	3,223	2%	12,632	2%
Total fixed remuneration	**78,223**	**61%**	**312,632**	**51%**
Variable remuneration elements				
Annual bonus (STI)	20,284	16%	114,000	18%
Multi-year bonus	28,977	23%	188,836	31%
Total variable remuneration	**49,261**	**39%**	**302,836**	**49%**
Total remuneration	**127,484**	**100%**	**681,468**	**100%**

In addition, ATOSS Software SE has granted Mr. Dirk Häußermann an employer-financed company pension scheme in the form of a defined contribution plan on a reinsurance basis until his retirement. The Company has paid contributions totalling EUR 9,000 to an external provider in accordance with the defined contribution plan.

The exercise of the vested phantom stock options as of 31 March 2024 (16,800 virtual stock options) will result in a payment of EUR 1,899,408 by AOB Invest GmbH, Grünwald, to Mr. Dirk Häußermann in 2024.

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

The following overview presents the relative development in the remuneration granted and owed to Executive 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 SE, Munich) on a full-time equivalent basis, and selected key earnings figures of ATOSS Software SE compared with the previous year. The remuneration of the Executive 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 SE (IFRS consolidated financial statements basis) and turnover of ATOSS Software SE (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 Executive Board.

Development of the Executive Board remuneration in relation to the earnings trend of the Company, the ATOSS

	2024	2023	2022	2021	2020	Change 24/23 in %	Change 23/22 in %	Change 22/21 in %	Change 21/20 in %
Executive Board remuneration (in EUR)									
Andreas F.J. Obereder (CEO)	1,106,469	938,846	833,332	794,024	798,240	18%	13%	5%	-1%
Dirk Häußermann (Co-CEO) (01.04.2021-31.03.2024)	127,484	615,468	644,439	464,044	-	-79%	-4%	39%	-
Christof Leiber (CFO)	434,938	506,946	506,112	494,409	484,288	-14%	0%	2%	2%
Pritim Kumar Krishnamoorthy (CTO) (since 01.07.2021)*	651,144	681,308	406,691	195,198	-	-4%	68%	108%	-
Supervisory Board remuneration (total remuneration) (in EUR)									
Moritz Zimmermann	66,000	66,000	66,000	66,000	66,000	0%	0%	0%	0%
Rolf Baron Vielhauer von Hohenhau	34,500	36,000	36,000	36,000	26,000	-4%	0%	0%	38%
Klaus Bauer	36,000	36,000	36,000	36,000	13,000	0%	0%	0%	177%
Jörn Nikolay (27.09.2023-22.10.2024)	20,675	8,260	0	0	0	150%	-	-	-
Christian Osterland (since 23.10.2024)	5,325	0	0	0	0				
Earnings development (in TEUR)									
Turnover (IFRS Group)	170,625	151,198	113,916	97,066	86,053	13%	33%	17%	13%
EBIT (IFRS Group)	63,427	51,819	30,802	27,244	26,165	22%	68%	13%	4%
Turnover (HGB individual financial statements)	166,997	145,143	114,915	96,608	87,118	15%	26%	19%	11%
Average remuneration of ATOSS employees on a full-time equivalent basis in Germany (gross)**	86,102	83,268	80,633	79,581	79,701	3%	3%	1%	0%

* incl. one-off special bonus in 2024 and 2023 in the amount of EUR 200,000 each

** without special payments

5. Review of the appropriateness of Executive Board remuneration

In the 2024 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 SE is laid down in Section 15 of the Articles of Association. The current remuneration system for Supervisory Board members of ATOSS Software SE 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. Supervisory Board members 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 shall receive lower remuneration, according to the time required. The remuneration as well as the attendance fees shall be 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 Supervisory Board members only 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 shall receive a lower remuneration, according to the time required.

Remuneration granted and owed in the 2024 financial year

The expenses for the fixed remuneration and the remuneration for the Audit Committee activities of the Supervisory Board amounted to EUR 140,000 in the 2024 financial year (EUR 125.260 in the previous year).

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 22,500 (EUR 21,000 in the previous year).

	2024				
	Fixed remuneration		Attendance fee		Total SB remune-ration
	in €	in %	in €	in %	in €
Moritz Zimmermann	60,000	43%	6,000	27%	66,000
Rolf Baron Vielhauer von Hohenhau	30,000	21%	4,500	20%	34,500
Klaus Bauer	30,000	21%	6,000	27%	36,000
Jörn Nikolay (until 22.10.2024)	16,175	12%	4,500	20%	20,675
Christian Osterland (since 23.10.2024)	3,825	3%	1,500	7%	5,325
Total	**140,000**	**100%**	**22,500**	**100%**	**162,500**

	2023				
	Fixed remuneration		Attendance fee		Total SB remune-ration
	in €	in %	in €	in %	in €
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 (until 22.10.2024)	5,260	4%	3,000	14%	8,260
Christian Osterland (since 23.10.2024)	-	-	-	-	-
Total	**125,260**	**100%**	**21,000**	**100%**	**146,260**

	Change 24/23
Moritz Zimmermann	0%
Rolf Baron Vielhauer von Hohenhau	-4%
Klaus Bauer	0%
Jörn Nikolay (until 22.10.2024)	150%
Christian Osterland (since 23.10.2024)	-
Summe	**11%**

Munich, 25 February 2025

The Executive Board

Andreas F.J. Obereder
CEO

Pritim Kumar Krishnamoorthy
CTO

Christof Leiber
CFO

The Supervisory Board

Moritz Zimmermann
Chairman of the Supervisory Board

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

To ATOSS Software SE, 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 2024, 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, February 25, 2025

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

Holger Graßnick	Petra Hälsig
German public auditor	German public auditor

Imprint

Responsible
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