

# 2024



ATOSS SUSTAINABILITY REPORT



# Group sustainability report

This sustainability report is prepared on a consolidated basis for the ATOSS Group and simultaneously fulfills all requirements for the sustainability declaration for the ATOSS Group in accordance with the European Sustainability Reporting Standards (ESRS) as well as the requirements for non-financial reporting obligations pursuant to §§ 315b to 315c of the German Commercial Code (HGB). The sustainability statement for the ATOSS Group is prepared in full compliance with the ESRS.

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## ESRS 2–BP 1 General basis for the preparation of the sustainability report

The sustainability report relates to the ATOSS Software SE Group (hereinafter referred to as “ATOSS”, the “company”). The underlying basis for the data corresponds to the group of consolidated companies included in the financial reporting. In its sustainability activities and in assessing the impact of sustainability, the ATOSS Group focuses on its own operations and the upstream and downstream value chain.

The Group did not avail itself of the opportunity to omit any specific information relating to intellectual property, know-how or the results of innovations. Equally, the Group did not make use of the exemption under Article 19a (3) and Article 29a (3) of the 2013/34/EU Directive governing exemptions to the disclosure of imminent developments or matters under negotiation.

## ESRS 2–BP 2 Disclosures in connection with specific circumstances

This sustainability report is compiled for the ATOSS Software SE Group on a consolidated basis, and at the same time it meets all requirements for the sustainability declaration of the ATOSS Software SE Group under the European Sustainability Reporting Standards (ESRS) as well as the demands on non-financial reporting obligations in accordance with Secs. 315B to 315c of the German Commercial Code (HGB) (non-financial Group declaration). The sustainability declaration has been prepared for the ATOSS Software SE Group taking full account of the ESRS.

### Declaration on the fulfilment of reporting obligations under commercial law:

The European Sustainability Reporting Standards (ESRS) are used for the first time in their entirety as the framework in accordance with Secs. 315C (3) in conjunction with Sec. 289d HGB due to the importance of the ESRS as the reporting standard for sustainability reporting accepted by the European Commission.

Our business activities, business relationships, products and services do not give rise to any material risks that are very likely to have serious negative impacts on the non-financial aspects in accordance with Sec. 289c HGB.

### Disclosures on the basis of the EU Taxonomy Regulation

As part of the environmental information in this sustainability declaration, the disclosures for the ATOSS Group in accordance with Article 8 of Regulation 2020/852 (EU Taxonomy Regulation) are to be found on Page 88 ff.

The Group did not deviate from the medium-term or long-term time horizons defined in ESRS 1 Section 6.4 for the purposes of sustainability reporting.

The disclosures in ATOSS’ sustainability declaration include data estimates in some cases, or in other words, the disclosures are subject to measurement uncertainties. Where only some of the data were available, the missing data were extrapolated. Where this is the case, a note was inserted at the relevant point.

All significant Scope 3 emissions in the value chain are subject to estimates or projections (for the assumptions made, the methodology and emission factors used, see table in ESRS EI–6). With regard to the resulting accuracy of the Scope 3 categories reported, see also table in ESRS EI–6.

The estimates reported under Scope 3.11 in the upstream and downstream value chain are subject to a high degree of uncertainty. For the sources of measurement uncertainties and the assumptions made, please refer to the table in ESRS EI–6. In terms of our own operations, no key data or monetary amounts are subject to a high degree of measurement uncertainty.

### Inclusion of information by reference

ESRS Disclosure requirement	Information	Reference to sections of the management report
ESRS 2–GOV 5.36	Risk assessment	3.1. Company-wide risk management and control system 3.2 Risk report
ESRS 2–SBM 1.40 a) i) und ii)	Strategy, business model, markets, customer groups	1. 3 Positioning of the ATOSS Group
ESRS GI.3 MDR–A 68 a)	The most important actions taken in the reporting year and the methods employed to implement them	3.1. Company-wide risk management and control system

## ESRS 2–GOV 1 The role of administrative, managerial and supervisory bodies

### Managerial and non-managerial members of administrative, managerial and supervisory bodies:

	Administrative and managerial bodies	Supervisory bodies
Number of executive members:	3	0
Number of non-executive members:	0	4

### Representation of employees and other workers in administrative, management and supervisory bodies

In accordance with Secs. 95 Sentence 2, 96 (1) last instance, 101 (1) of the German Stock Corporation Act (AktG) and Sec. 10 (1) of the company’s articles of association, ATOSS Software SE’s supervisory board consists of four members, three of whom are elected by the annual general meeting of shareholders. The fourth member of the supervisory board is delegated to the supervisory board by the shareholder entitled to delegate (currently: AOB Invest GmbH headquartered in Grünwald) in accordance with Sec. 101 (2) AktG and Sec. 10 (1) Sentence 3, (3 to 4) of the articles of association. Employees are included through SE’s Works Council. For example, where warranted, SE’s Works Council can approach the Management Board directly at any time and inform it of employees’ concerns and needs. The results of employee satisfaction surveys (see Section ESRS SI, Company’s workforce) are also included in the Management Board’s variable remuneration component.

### Experience of administrative, managerial and supervisory bodies of relevance to industry sectors, products and geographic locations

Members of the Management Board possess the necessary knowledge and experience to conduct the business of the ATOSS Group. Members of the Supervisory Board hold the necessary knowledge and experience to perform their monitoring duties. Their relevant fields of expertise include the development and sale of software solutions, designing and implementing strategies, IT, cloud computing and digitalization, risk management and accounting.

### Gender diversity in administrative, managerial and supervisory bodies

The Management Board of ATOSS Software SE consisting of three members is composed exclusively of male members as of December 31, 2024. The Supervisory Board of ATOSS Software SE consisting of four members is also exclusively male. The proportion of independent members of the body (independent members of the Supervisory Board) in ATOSS Software SE’s dualistic system stands at 75 percent. Employees are included through SE’s Works Council.

### Names of administrative, managerial and supervisory bodies responsible for monitoring the impacts, risks and opportunities

#### Members of the Management Board as of 12/31/2024 are the following:

<b>Andreas F.J. Obereder</b>	CEO Sales & Marketing, Human Resources, Process Consulting
<b>Christof Leiber</b>	CFO Finance, Investor Relations, Legal and Administration, M&A
<b>Pritim Kumar Krishnamoorthy</b>	CTO Innovation & Development, Consulting Services & Support

The Management Board contract of Dirk Häußermann who has been responsible for the Globalization and Marketing departments as Co-CEO of ATOSS Software SE, ended on 03/31/2024.

Members of the Supervisory Board as of 12/31/2024 are the following:

<b>Moritz Zimmermann</b>	Chairman, member of the Supervisory Board, Munich General Partner at 42 CAP Manager GmbH, Munich
<b>Rolf Baron Vielhauer von Hohenhau</b>	Deputy Chairman, member of the Supervisory Board President Bund der Steuerzahler in Bayern e.V., Munich
<b>Klaus Bauer</b>	Member of the Supervisory Board and Chairman of the Audit Committee, member of the Advisory Board, Nuremberg
<b>Jörn Nikolay (to 10/22/2024)*</b>	Member of the Supervisory Board, Munich
<b>Christian Osterland (since 10/23/2024)*</b>	Member of the Supervisory Board, Munich

#### Responsibilities of individual bodies or persons in relation to impacts, risks and opportunities

##### Organizational incorporation of sustainability and inclusion of management

ATOSS Software SE has established a corresponding organizational structure in order to achieve its sustainability targets and implement the associated measures. The Management Board has enshrined corresponding responsibilities, duties and structures in the ATOSS Group. A cross-departmental core sustainability team, consisting of managers and employees from relevant departments, identifies topics and issues of relevance to the subject of sustainability and controls the implementation of corresponding measures. The core sustainability team maintains a regular dialog. The departments Facility & Office Management, Legal & Data Protection, Compliance & Risk Management, IT, Human Resources, Finance and Fleet Management, are permanent members. It is incumbent on the CFO to coordinate the core teams.

##### Transfer of the management's role to a specific position or management tier committee

The core duty of ATOSS Software SE's Supervisory Board is to make appointments to the Management Board, to regularly advise the Board as well as to monitor management and attainment of the company's long-term objectives. This monitoring and advisory capacity also encompasses sustainability issues, in particular.

##### Information on reporting duties towards members of the administrative, managerial and supervisory bodies

The Management Board presents the sustainability report to the Supervisory Board.

##### Monitoring the setting of targets in relation to material impacts, risks and opportunities, as well as progress made in such targets being met by the administrative, managerial and supervisory bodies

A cross-departmental sustainability team consisting of senior executives and employees from the relevant departments, ensures that sustainability issues, in particular sustainability targets, are tackled and implemented in a coordinated manner. The team provides support both for enhancing ATOSS' ESG performance and for the collection of data and information for sustainability reporting. It also supports for the Management Board in all relevant sustainability issues and in preparing decisions to be taken by the Board in this field.

##### Sustainability-related technical knowledge of administrative, managerial and supervisory bodies

The necessary technical knowledge is available in the Management Board and Supervisory Board both in terms of the business strategy element and risk-related component of sustainability by means of their access to experts and advisors. In this way, the Management Board and Supervisory Board hold the necessary knowledge to identify material impacts, risks and opportunities in the area of sustainability and derive corresponding measures to be implemented. The executive bodies are supported in managing the sustainability-related impacts, opportunities and risks by the risk and compliance management system.

##### Role of administrative, managerial and supervisory bodies in relation to company policy

The executive bodies of ATOSS Software SE are the Supervisory Board and the Management Board. The Supervisory Board advises the Management Board in the management of the company and monitors its management of the company. It also appoints the members of the Management Board. The Management Board is responsible for running ATOSS. It represents ATOSS Software SE both in and out of court. Below the Management Board, there is a further tier of management: the Executive Leadership Team.

\* Delegated to the Supervisory Board of ATOSS Software SE pursuant to right of delegation set out in the Articles of Association

## ESRS 2-GOV 2 Information and sustainability aspects handled by the company's administrative, managerial and supervisory bodies

#### Information to the administrative, managerial and supervisory bodies on material impacts, risks and opportunities

The Management Board is kept regularly informed by the cross-departmental core sustainability team on the implementation status of sustainable activities (e.g. with respect to meeting the sustainability targets set).

Various Key Performance Indicators (KPIs) of relevance to sustainability form part of the regular, internal reporting both to the Management Board and the Supervisory Board.

Potential risks in connection with sustainability aspects are reported to the Management Board and Supervisory Board as part of the risk and compliance management surveys conducted every six months.

The Supervisory Board also reviews the sustainability report of ATOSS Software SE.

#### Taking account of impacts, risks and opportunities in monitoring the strategy, taking decisions on important transactions and as part of the risk management procedure implemented by administrative, managerial and supervisory bodies

The involvement of the Management Board as a management body and the Supervisory Board as a supervisory body is based for the Supervisory Board on the articles of association and rules of procedure of ATOSS Software SE.

#### Management Board

The Management Board is bound by the company's interests as well as the business policies of ATOSS Software SE and the principles of proper corporate governance within the framework of statutory regulations. The objective of its corporate governance is to boost the value of the company on a sustainable basis. In the process, the Management Board takes account of ecological and social objectives besides its long-term economic aims. In consultation with the Supervisory Board, it develops ATOSS' strategic alignment and is responsible for implementing this strategy. It is also responsible for maintaining and refining expedient planning, control and risk management systems.

The remits of individual management board members are defined in such a way that all the material functions, products and markets are represented on the board. Decisions of fundamental importance are taken on the basis of systematic, results-driven preparations, an appropriate analysis of the expected income effects and risks as well as open-ended discussions.

In exercising their management of the company, members of the Management Board may not pursue any interests that conflict with or harm the interests of ATOSS Software SE or accept any gifts or other benefits of this nature. They may not, either directly or indirectly, take advantage for themselves or persons or companies affiliated with them of business opportunities to which ATOSS Software SE is entitled. Members of the Management Board are also subject to a comprehensive non-competition clause as well as statutory regulations governing insider trading. In order to assist them in such matters, they have a Compliance Officer who advises them on insider trading issues, monitors compliance with insider trading guidelines and is responsible for corresponding contact with the responsible authorities. The aforementioned principles also apply to senior executives. Significant transactions require the approval of the Supervisory Board.

#### Supervisory Board

The core duty of the Supervisory Board is to make appointments to the Management Board, to regularly advise the Board as well as to monitor the management and attainment of the company's long-term objectives. This monitoring and advisory capacity also encompasses sustainability issues, in particular.

To fulfill its monitoring role, the Supervisory Board of ATOSS Software SE has prescribed itself rules of procedure. Under the Management Board's rules of procedure, certain transactions require its approval, in particular strategic realignments, investment projects, loans, setting up or investing in companies as well as other transactions exceeding a certain limit. The Supervisory Board's report forming part of the annual report accounts for the attendance of Supervisory Board members and members of the Audit Committee in meetings of the relevant bodies.

In selecting candidates to be proposed to the annual general meeting of shareholders for election to the Supervisory Board, the Supervisory Board pays attention to ensuring that such persons have the necessary knowledge, skills and professional experience.

With regard to the impacts, risks and opportunities which the administrative, managerial and supervisory bodies attended to in terms of sustainability issues in the 2024 fiscal year, please refer to the comments in sections E1, S1, S4 and G1.

## ESRS 2-GOV 3 Inclusion of sustainability-related performance in incentive systems

The remuneration system approved by the annual general meeting of shareholders on April 30, 2021 forms the basis for the remuneration of the Management and Supervisory Boards in the ATOSS Group.

The remuneration system supports the business strategy of ATOSS Software SE to further secure its market position as a leading supplier of working time management and workforce management software systems, and generate high sustainable growth by continuously winning new customers and expanding the systems already installed with existing customers.

The remuneration system sets incentives for promoting this business strategy: The short-term variable remuneration (Short-Term Incentive – STI) is based on the financial performance criteria of revenue and EBIT (subject to any differing agreement), thus supporting the focus on profitable growth. As part of a criteria-based modifier, operational and non-financial performance criteria (including ESG targets from the fields of environmental protection, social issues and good corporate governance) of strategic importance for the growth of the company can also be taken into account when calculating the STI, thereby creating additional incentives for sustainable business practices.

At the end of the year, the Supervisory Board assesses whether members of the Management Board have met their targets. In the process, it also considers whether the performance targets for financial and non-financial criteria, including ESG targets, have been met. With regard to the actual attainment of targets in fiscal 2024, see the 2024 remuneration report at <https://www.atoss.com/en/company/investor-relations/corporate-governance>

### Sustainability-related performance parameters as performance benchmarks or their consideration in the remuneration policy of administrative, managerial and supervisory bodies

The sustainability targets agreed for members of the Management Board for fiscal 2024 relate to employee and customer satisfaction as well as ensuring that the targets for Annual Recurring Revenues and churn as an indicator of long-term customer relationships, are met.

Members of the Supervisory Board receive fixed remuneration that does not include any sustainability or climate-related parameters.

## EI-GOV 3 Inclusion of sustainability-related performance in incentive systems

The sustainability-related performance parameters currently take no account of climate-related considerations such as any focus on achieving the CO2e reduction targets as described in EI-4.

### Proportion of variable remuneration of administrative, managerial and supervisory bodies that depends on sustainability-related targets and/or their impacts

The short-term variable remuneration of the Management Board contains criteria-based adjustment factors, so-called modifiers with annual targets for company NPS (Net Promoter Score) and employee NPS (Net Promoter Score) with factors between 0.9 and 1.1.

### Tier of management responsible for approving and updating the conditions of incentive systems for administrative, managerial and supervisory bodies

Responsibility for designing the remuneration – and thus for the conditions of incentive systems – lies with the annual general meeting of shareholders for the remuneration of Supervisory Board members, with the Supervisory Board for the remuneration of Management Board members and with the Management Board for the remuneration of employees.

Members of the Supervisory Board receive fixed remuneration that does not include any sustainability or climate-related parameters.

## ESRS 2-GOV 4 Due diligence statement

### Application of the most important aspects and procedural steps to meet the duty of due diligence in the sustainability report

Core element of due diligence	Sections in the sustainability report
a) Inclusion of due diligence in the governance, strategy and business model	ESRS 2-GOV 2, ESRS 2-GOV 3
b) Inclusion of stakeholders affected in all important stages of due diligence	ESRS 2-SBM 2
c) Determination and evaluation of negative impacts	ESRS 2-SBM 3
d) Measures to counteract these negative impacts	ESRS EI Climate change
e) Tracking the efficacy of these efforts and communication	ESRS EI Climate change

## ESRS 2-GOV 5 Risk management and internal checks on sustainability reporting

### Scope, principle features and elements of risk management as well as internal checks with regard to sustainability reporting

Sustainability reporting is made at annual intervals. The effects, risks and opportunities identified on the basis of the double materiality analysis and associated datapoints and key indicators are surveyed, checked, viewed and consolidated in subsidiaries and central departments on each reporting date and subsequently elucidated in the sustainability report.

In the process, ATOSS is exposed to the risk that incorrect disclosures or incomplete data are reported. These risks are equally likely and are therefore assigned equal priority.

ATOSS counters these risks of errors by establishing documentation instructions and internal checks throughout the entire process of sustainability reporting. At the same time, the departments responsible for sustainability reporting (cross-departmental core sustainability team) coordinates with the Management Board as and when required in order to point out changes in statutory requirements and their impact on the company at an early juncture. In particular, the specific effects on data gathering are discussed in detail.

Data collection requires a dual control principle as central departments and subsidiaries submit data and the data are only released after plausibility checks. As part of the evaluation, the sustainability data are compared with data from the previous period, in particular. Implausible data are verified and if necessary corrected, or measures implemented to improve the quality of the data or the process. If necessary, the findings are discussed in detail with the employees involved.

ATOSS Software SE defines sustainability risks as events or conditions from the spheres of the environment, social issues or corporate governance, the occurrence of which might have an actual or potentially negative impact on the Group's financial position and performance as well as its reputation. As for all comments made in Section 3.1 – company-wide risk management and control system – of the combined management report, sustainability risks are included as a standard process in the risk inventory to determine all material risks in the Group.

The risk management committee is responsible for properly integrating sustainability risks into the risk management cycle. This also includes checking to ensure adequate capital and liquidity as well as the development of sensible tools to record these risks.

The risk management and compliance department is involved in the refinement of internal specifications in the defined spheres of action for sustainability, and helps to implement effective procedures for the observance of applicable legal regulations, rules, ordinances and standards. This also includes monitoring new regulatory requirements as well as the identification of and where applicable support for the implementation of material legal regulations and specifications in the sphere of sustainability.

The Management Board is responsible for preparing the sustainability report. The Supervisory Board checks it. ATOSS undertakes to ensure that the sustainability reporting is accurate.



### Approach to risk evaluation, including the method for classifying risks

The disclosures (ESRS 2-GOV 5.36) are included in the information provided in Sections 3.1 Company-wide risk management and control system and 3.2 Risk report in the combined management report (p. 12 and 13) and at the same time are an integral part of this Group sustainability report.

### The most important risks determined and mitigation strategies as well as associated checks

The following material risks related to sustainability issues were identified by the risk management committee in fiscal 2024 as part of the risk and compliance management surveys conducted every six months:

- Company workforce:
- Lack of healthcare leads to high rates of sickness and disrupts operating processes
- Competition for qualified staff from different groups in a diverse work environment has become one of the greatest challenges for many companies and ATOSS, too, has to face up to this problem.
- Consumers and end users::
- Data leaks / hacker attacks / leaking of customer data – cyber risks

With respect to the mitigation strategies and controls implemented for this purpose, cf. comments in the sections: Company workforce (ESRS S1) as well as Consumers and end users (ESRS S4).

### Regular reporting on the specified results to administrative, managerial and supervisory bodies

After the risk and compliance management surveys conducted every six months by the risk management committee have been completed, the Management Board and the Supervisory Board are informed of their results which form the basis for further action. To this end, the results of the risk and compliance management surveys are first analyzed and, where necessary, corresponding recommendations for action issued to the relevant departments or specific measures defined. The implementation of actions is continuously monitored by the management bodies.

## ESRS 2-SBM 1 Strategy, business model and value chain

The disclosures (ESRS 2-SBM 1.40 a) i) and ii) are included in the information provided in section 1.3 Positioning of the ATOSS Group in the combined management report (p. 2) and at the same time are an integral part of this sustainability report. Reference is also made to the section ESRS 2-SBM 3 (Material impacts, risks and opportunities and their interaction with strategy and business model).

As of 12/31/2024, the ATOSS Group employed 820 people. For the number of employees by geographical region, see also the comments in section ESRS S1 Company workforce.

None of ATOSS Software SE's products or services are prohibited.

### Sustainability targets

Sustainability is a key pillar of ATOSS' business activities. It represents the company's commitment to reconciling the needs of employees, customers, society and the environment with the achievement of its short and long-term growth targets. For ATOSS, responsible conduct and social acceptance are fundamental to its ability to operate successfully in the market. With regard to contribution to social value, cf. comments in section ESRS G1 Corporate governance.

### Net Zero Target

At the end of 2024, ATOSS undertook to reduce its greenhouse gas emissions across Scopes 1-3 by a total of 90% compared with 2023 by 2045. This target applies regardless of the product groups offered by ATOSS or customer groups targeted.

Recruiting highly qualified, motivated employees and ensuring their loyalty to the company on a lasting basis represent the key to success, and are thus an important input factor for the ATOSS business model. For employees as an input factor, see also ESRS S1 Company workforce.

With regard to the evaluation of the most important products, services, markets and customer groups, suppliers and investors in terms of ATOSS' own sustainability targets and its own social contribution, cf. comments in the sections for ESRS E1, S1, S4 and G1.

## ESRS 2-SBM 2 Interests and viewpoints of stakeholders

The ATOSS Group divides its stakeholders into internal and external participants. The internal groupings comprise the company's employees, Management Board, Supervisory Board, Compliance Management Committee and Works Council. The external groupings are made up of customers, suppliers and service providers, the partner network, shareholders and investors, (potential) future employees as well as important multipliers such as analysts and the media.

ATOSS attaches great importance to maintaining a continuous dialog with these stakeholders. This is also reflected in the structure of the departments at ATOSS which focus on dialog with these stakeholder groups. For example, they include the departments of Sales, Customer Services & Support, Human Resources, Marketing and Investor Relations.

In the 2024 financial year, the ATOSS Group maintained a regular dialog with all the relevant stakeholders. Trust is to be established by means of an open, constructive dialog, thus fostering mutual understanding. ATOSS always strives to understand and weigh up stakeholders' potentially differing perspectives and viewpoints, and if applicable to derive measures from them. This exchange allows the company to identify themes and topics that it perceives as significant in terms of its entrepreneurial responsibility. Investors and ATOSS' shareholders make up a key stakeholder group in addition to customers and employees. The ATOSS Group uses various communication channels to engage in dialog with them and it values one-on-one conversations. As well as participating in investor conferences, the company also conducts telephone calls and private conversations with investors on a regular basis. The business performance is communicated via quarterly bilingual press releases, the half-yearly report and the annual report.

Besides holding its regular Annual General Meeting at the end of April, participating in a analysts' conference in November and various investor conferences and roadshows at home and abroad, ATOSS made time for one-on-one discussions with its investors.

In 2024, ATOSS' management once again actively solicited feedback from its employees in surveys (Connect@ATOSS Engagement Survey and Pulse Survey) and annual interviews. Employees were also involved through staff meetings – organized for the German facilities by the Works Council.

Every year, the results of the employee and customer satisfaction surveys are fed into the variable remuneration system for all members of the Management Board via corresponding targets for net promoter scores, thus supporting continuous improvement in the company's sustainability performance. ATOSS maintains continuous dialog with suppliers of importance to the company.

As part of the materiality analysis, no material human rights-related impacts or risks were identified either in relation to workers in the value chain or with respect to communities or indigenous peoples affected. If such groups consider their viewpoints, interests or rights to be impacted by the business activities of ATOSS, those affected can make use of the company's anonymous whistleblower system (see link on ATOSS homepage at [www.atoss.com](http://www.atoss.com)).

The Management Board is kept continuously informed of the results of dialog with the relevant stakeholder groups and any measures required by means of its bilateral exchange with representatives of the top tier of management or their internal proxies (see ESRS 2 IRO-1). The Management Board's working relationship with the company's Supervisory Board is marked by constructive dialog and mutual trust. The Management Board keeps the Supervisory Board regularly informed of any material aspects pertaining to the development of the business, including sustainability issues.

## ESRS 2-SBM 3 Material impacts, risks and opportunities and their interactions with the strategy and business model

The list of impacts, risks and opportunities identified by the ATOSS as material is shown in the following tables, broken down by subject area.

The tables also show where these impacts are occurring in the value chain and over what time horizons they are expected.

ESRS E1 Climate change

Sub-Topic	Type	Designation of the IRO (impacts, risks and opportunities)	Description	Value chain			Time horizons		
				upstream	own activities	downstream	short-term	medium-term	long-term
Climate protection	Impact, actual, negative	Co2e emissions as the material ecological impact caused internally by ATOSS as a result of energy consumption in buildings, the operation of server rooms and by service providers, mobility	Even if they are relatively low by comparison with other companies and industries, ATOSS causes Co2e emissions as a result of its business activities and its upstream and downstream value chain, thereby contributing to climate change.	X	X		X	X	X
Climate protection	Opportunity	Possible net zero strategy as a competitive advantage	ATOSS business activities themselves cause relatively low emissions. The largest sources of emissions here are the supply of electricity and heat to rented office space as well as the vehicle fleet. With the development of a climate or net zero strategy in 2024, ATOSS took its first steps towards reducing its impact on the climate.	X	X		X	X	X

Even if the impacts on the set of issues referred to as climate change are directly linked to ATOSS' business model, they do not give rise to any direct changes to the business model either currently or to be expected in the future. To reduce the impact on the climate caused by its business activities, ATOSS adopted a climate strategy in 2024.

ESRS S1 The company's workers

Sub-Topic	Type	Designation of the IRO (impacts, risks and opportunities)	Description	Value chain			Time horizons		
				upstream	own activities	downstream	short-term	medium-term	long-term
Working conditions	Impact, potential, positive	Prevention of sickness and incentives for a healthy lifestyle	Company health management boosts the health of employees, reduces the physical and mental stresses and strains of work, prevents illness and the associated loss of productivity and enhances employees' commitment.		X		X	X	X
Working conditions	Risk	Lack of healthcare leads to high rates of sickness and disrupts operating processes	Various measures for promoting health at ATOSS not only help individual employees but also contribute to the long-term success of the business.		X		X	X	X
Working conditions	Impact, actual, positive	Competitive remuneration and further benefits for employees	In the increasing competition for qualified specialists, attractive remuneration and further employer benefits are decisive factors in recruiting staff and enhancing loyalty. These are the fundamental prerequisites for ATOSS' growth strategy.		X		X	X	X
Working conditions	Opportunity	The reconciliation of family and work is becoming an ever more important factor in the competition for staff.	It is a matter of some concern to ATOSS that employees across all levels of the hierarchy and all divisions of the company take advantage of their parental leave and that they can quickly slot back in after returning from their parental leave. This can have a positive impact on employee satisfaction, leading to lower staff turnover and reducing the associated cost of recruitment.		X		X	X	X
Working conditions	Impact, potential, positive	Fast reboarding after returning from parental leave	Reconciling an employee's work situation with their private circumstances, incl. flexible working arrangements, is an important cornerstone of high employee satisfaction. Besides employee recruitment, employee loyalty is a significant factor in the successful implementation of ATOSS' growth plans.		X		X	X	X
Working conditions	Impact, actual, positive	Flexible work agreements incl. working from home	Reconciling an employee's work situation with their private circumstances, incl. flexible working arrangements, is an important cornerstone of high employee satisfaction. Besides employee recruitment, employee loyalty is a significant factor in the successful implementation of ATOSS' growth plans.		X		X	X	X
Working conditions	Opportunity	Enhancing employer's attractiveness for applicants	The key to ATOSS' success is to attract highly qualified, motivated employees and ensure their loyalty to the company over the long term.		X		X	X	X

Sub-Topic	Type	Designation of the IRO (impacts, risks and opportunities)	Description	Value chain			Time horizons		
				upstream	own activities	downstream	short-term	medium-term	long-term
Equal treatment and equal opportunities for all	Impact, actual, positive	Training and further education for employees	ATOSS offers its employees career prospects. This can have a positive effect on the corporate culture and the level of knowledge in the company.		X		X	X	X
Equal treatment and equal opportunities for all	Opportunity	The professional and personal skills of ATOSS employees are game-changers in persuading customers, investors and business partners to choose the company and thereby play an important part in the success of the business	Seminars and further education courses can not only have a positive effect on staff turnover rates, but also help to meet customer expectations and improve product and service offerings through innovation that can establish a competitive edge.		X		X	X	X
Equal treatment and equal opportunities for all	Impact, actual, positive	Every employee – irrespective of their age, ethnic origin and nationality, gender, physical and mental abilities, religion, ideology or their sexual orientation and identity – can contribute to the success of the company with their individual personalities and strengths, thereby unlocking their full potential.	An open working environment for all employees leads to a positive working atmosphere and has a positive impact on the company's reputation as an attractive employer for specialists. Diverse teams can benefit from different perspectives and expertise.		X		X	X	X
Equal treatment and equal opportunities for all	Opportunity	Employee diversity promotes the company's agility and capacity for innovation.	ATOSS is convinced that employee diversity boosts the company's agility and innovative talent as different perspectives are the breeding ground for new ideas. This can have a positive impact on productivity and business growth.		X		X	X	X

Sub-Topic	Type	Designation of the IRO (impacts, risks and opportunities)	Description	Value chain			Time horizons		
				upstream	own activities	downstream	short-term	medium-term	long-term
Equal treatment and equal opportunities for all	Risk	Competition for qualified staff from different groups in a diverse work environment has become one of the greatest challenges for many companies and ATOSS, too, has to face up to this problem.	Any worsening in skilled labor shortages poses a risk to ATOSS as vacancies can only be filled at an increasingly high cost, or else they remain unfilled and productivity declines as a result. This in turn can have consequences for profitability and production capacity.		X		X	X	X

The impact on the company's workforce is inseparably linked to ATOSS' business model. Recruiting highly qualified employees and ensuring that they remain loyal to the company over the long term represent crucial success factors for companies in the software sector. The positive effects are actively promoted by the Group in order to achieve a high degree of employee loyalty. Exploiting existing opportunities can also enhance competitiveness and positively affect the recruitment of qualified specialists. Conversely, the impacts and opportunities described also affect the corporate strategy as performance is boosted, enabling growth opportunities to be seized.



ESRS S4 Consumers and end users

Sub-Topic	Type	Designation of the IRO (impacts, risks and opportunities)	Description	Value chain			Time horizons		
				upstream	own activities	downstream	short-term	medium-term	long-term
Information-related impacts for consumers and/or end users	Impact, actual, positive	Handling of personal (customer) information in line with statutory requirements incl. the protection of such information from unauthorized access		X	X		X	X	X
Information-related impacts for consumers and/or end users	Opportunity	A high level of information security leads to a good reputation	Information security and the protection of customer data are top of the agenda for ATOSS. For this reason, the company has implemented very extensive measures and checks in the company to guarantee information security. The aim of these measures is to prevent attacks or unwanted activities that violate the confidentiality, integrity or availability of data. Loopholes in information security or the loss of customer data could have negative consequences for ATOSS and its reputation.		X	X		X	X
Information-related impacts for consumers and/or end users	Opportunity	A high level of protection for customer data leads to a good reputation			X	X		X	X
Information-related impacts for consumers and/or end users	Risk	Data leaks / hacker attacks / leaking of customer data – cyber risks			X	X		X	X
Innovation and value added for customers (company-specific disclosure)	Impact, actual, positive	The added value for customers in ATOSS solutions lies in their			X	X		X	X

Sub-Topic	Type	Designation of the IRO (impacts, risks and opportunities)	Description	Value chain			Time horizons		
				upstream	own activities	downstream	short-term	medium-term	long-term
Innovation and value added for customers	Impact, actual, positive	The added value for customers in ATOSS solutions lies in their demonstrable contribution to greater employee satisfaction for its customers and thus to better retention and motivation.	ATOSS solutions deliver added value for customers by enabling them to make more intelligent use of their available personnel capacity and adapt with speed and agility to changing conditions at any time.		X	X		X	X
Innovation and value added for customers	Opportunity	High customer satisfaction is the basis for holding onto customers (net retention rate). In this way, market shares can be held or even expanded (customer successively expands portfolio).	The core task of ATOSS software solutions is to synchronize workload and working hours to the best possible effect at all times and generate cost-optimized deployment planning. This creates a sustainably productive, viable working environment which actively involves employees in the organization of their working time and contributes to greater employee satisfaction and productivity through its transparency. Furthermore, this raises productivity, efficacy and the service level and/or product quality. In this way, companies can quickly respond to changes in the market.		X	X		X	X
Innovation and value added for customers	Opportunity	To win new customers as a result of high technical expertise in certain sectors (thereby further expanding market share)	ATOSS attaches great importance to long-term customer relationships. These are based on mutual trust and the ability to recognize and understand their customers' requirements and work with them to meet their demands.		X	X		X	X

Information security and the protection of customer data represent vital elements of ATOSS' business model that consists in continuously winning new customers and expanding installations with existing customers in the fields of working time management and workforce scheduling. Consequently, this model also constitutes an important element in the company's risk management: potential impacts, risks and opportunities are identified in a structured manner, evaluated and continuously observed. If necessary, corresponding risk mitigation measures are also implemented.

**ESRS G1 Corporate governance**

Sub-Topic	Type	Designation of the IRO (impacts, risks and opportunities)	Description	Value chain			Time horizons		
				upstream	own activities	downstream	short-term	medium-term	long-term
Corporate culture	Impact, actual, positive	Flat hierarchies			X		X	X	X
Corporate culture	Impact, actual, positive	Open working environment that encourages all employees to contribute their differing perspectives	ATOSS attaches great importance to a transparent, appreciative and trusting corporate culture. Its employees are the key factor in successfully achieving the company's targets. The corporate culture at ATOSS is distinguished by flat organizational structures, co-determination and an open relationship between the company management and employee representatives. The success of the company depends more than ever on its ability to attract highly qualified, motivated staff who fit in with the ATOSS corporate culture, develop their skills and keep them in the company.		X		X	X	X
Corporate culture	Opportunity	A positive working environment leads to lower staff turnover and greater employee loyalty (measurable strategic effects result primarily in reducing personnel costs, sickness and staff turnover rates as well as over- and understaffing).			X		X	X	X
Corruption and bribery	Impact, potential, negative	Compliance breaches	Actual or suspected infringements of current legal provisions, internal rules or ethical standards might have negative financial consequences for ATOSS and its reputation. For this reason, the avoidance of critical compliance incidents is given top priority.	X	X	X	X	X	X
Social value added (company-specific disclosure)	Impact, actual, positive	Social value added (optimal deployment of personnel resources in times of skills shortages)	The efficient deployment of personnel resources is an important factor for the financial success of ATOSS customers. The shortage of skilled labor requires strategic, optimized use of the available skilled workers to support productivity and growth.		X	X	X	X	X

The company's management lays the foundation for ATOSS' business model and strategy. The impacts, risks and opportunities analyzed as part of the double materiality analysis in the area of corporate governance were already covered by risk management and HR management over and above the sustainability context and addressed with corresponding measures and guidelines. For this reason, no adaptation was required in the current reporting year.

The sustainability risks identified as material were compared with the existing risk portfolio from the risk and compliance management system.

The risks already contained in the risk and compliance management system were evaluated with respect to their financial impact on ATOSS' financial position and performance. In the process, no additional sustainability risks with a material financial impact on ATOSS' financial position and performance were identified either with respect to the current fiscal year or for the next fiscal year and beyond.

ATOSS' business model and strategy are very resilient to external physical effects such as the consequences of climate change. Equally, the effects of the transformation process are of no direct relevance to ATOSS. Qualitative considerations regarding various climate change scenarios (such as the hot house world and a best case scenario) and their short-term, medium-term and long-term impacts did not lead to any different result here. Thanks to ATOSS' broad customer base which is highly diversified, the risk would be spread should individual customers or industries be directly affected by physical or transitory effects of climate change.

The greatest sustainability-related risks or challenges for ATOSS are the issues of skills shortages and data protection. However, as these factors extend far beyond the mere context of sustainability, they were already a fixed component of the company's risk and compliance management system including the underlying evaluations of potential impacts before the double materiality analysis was conducted. No further, purely sustainability-related resilience analysis was therefore carried out.

More detailed, issue-related disclosure requirements on the material impacts, risks and opportunities and their interactions with the strategy and business model can be found in the relevant topic-specific sections.

**ESRS 2-IRO 1: Description of the procedure for determining and evaluating material impacts, risks and opportunities**

**Procedure**

This sustainability report is based on an extensive materiality analysis to identify significant sustainability aspects for the company. The materiality analysis for ATOSS' CSRD reporting builds on the materiality analysis carried out in the context of the EU NFRD and updated in line with ESRS 1.

The first step consisted in outlining ATOSS' business model and the company's value chain as part of a context analysis. Subsequently, a long list of potentially material sustainability issues was prepared for ATOSS. The long list derives both from ATOSS' previously material issues from past sustainability reports and analyses and also from the reporting of relevant competitors, international frameworks (mainly ESRS 1 AR 16), current global trends and developments.

This list of issues was discussed in the course of workshops with the participation of internal technical experts and the top tier of management. The aspects were compared with the value chain previously defined and points of contact identified. All issues with points of contact with the value chain form the short list of potential sustainability issues. All assumptions made in the materiality process and input parameters, e.g. on the size and scope of impacts or the financial effect of risks, are based on the technical knowledge and practical experience of persons and experts involved in the process as well as of the representatives of the top tier of management included.

The step in the analysis from the long list to the short list takes into account the entire sub-topic / sub-sub-topic list from ESRS 1 AR 16. The following ESRS were excluded in this step due to the business model as no points of contact whatever with ATOSS' value chain were identified and there were consequently no potential impacts, risks or opportunities: ESRS E4 Biological diversity and ecosystems and ESRS S3 Affected communities. After identifying the potentially material short list issues for ATOSS, the positive and negative impacts of ATOSS on people and the environment (impacts; actual and potential) as well as the risks and opportunities potentially associated with these issues for ATOSS were identified and described in an impact screening along the entire value chain in order to define the size and type of impact to be evaluated in each case (similar to the descriptions in SBM-3).

The impact screening was also conducted in the first step as part of the materiality workshop described. The IRO list (impacts, risks and opportunities) was subsequently partially added to or adjusted in the course of individual discussions with various internal experts. The question of whether impacts lead to financial effects (risks and opportunities) which were included in the evaluation accordingly and conversely whether financial effects cause impacts was also examined. ATOSS' risk management was also included at this juncture. Aspects with a heightened risk of negative impacts were treated together with all other aspects and evaluated in accordance with the formula described below in the sustainability context, and thus checked for their significance for the reporting. Opportunities were derived from the consideration and discussion of impacts during the materiality analysis and evaluated in a similar manner to the risks.

#### **Transfer to double materiality in accordance with CSRD**

The IROs (impacts, risks and opportunities) identified as part of the impact screening were evaluated with internal experts (topic owners) in individual workshops in accordance with the double materiality principle.

All impacts, risks and opportunities were collected in an assessment matrix and assessed in accordance with the procedure described below. The impacts, risks and opportunities were also described in the assessment matrix in order to define the size and type of impact to be assessed in each case (similar to the descriptions in SBM-3).

The assessment of the IROs was conducted on the basis of a company-specific guide containing detailed information and definitions for every step, especially regarding classification values. The results of these workshops were documented in detail.

This documentation enables the impacts, risks and opportunities to be monitored when the process is tested annually to ensure it is up to date. An internal check was also conducted with consideration of the overall results of the double materiality assessment by the Chief Financial Officer.

#### **Impact materiality**

In order to assess the impacts, the following specified criteria were rated by means of points from 1 (low) to 4 (very high) and weighted by means of equally documented weighting factors:

- Size
- Scope
- Immutability (only for negative impacts)
- Probability (only for potential impacts)

Assessment of the impacts on the basis of the specified items enabled the impacts to be classified, thereby identifying important impacts and those of material significance for the reporting.

#### **Financial materiality**

A points system with points from 1 (low) to 4 (very high) was used for assessing and classifying the risks and opportunities. As the size of the financial impact is not clearly defined in the ESRS, the following criteria were defined:

- Financial effect
- Possibilities to use resources
- Cost of resources
- Dependency of business relationships
- Probability

This somewhat qualitative procedure was chosen as there were no figures for financial materiality at the time. As soon as quantitative figures are available in the future, they can be compared with a financial materiality threshold to be defined which in this case will replace evaluation of the criteria.

Only sustainability-related risks were assessed in the materiality analysis provided they were clearly distinguishable from other types of risk.

The material sustainability risks were compared with the risks recorded as part of the existing central risk management. The impacts were included indirectly: a review was conducted as part of the impact screening to establish whether impacts lead to financial effects in the form of risks and opportunities and vice versa. As responsibility for identifying the risks in the sphere of risk management lies with the same people as those entrusted with preparing the sustainability report, continuous bilateral exchange is guaranteed, also with a view to future validations and updates to materiality analyses.

#### **Time horizons and appearance in the value chain**

In the assessment process, a record was kept for all impacts, opportunities and risks as to whether they occurred in the reporting year (short-term) or may occur in the next five years (medium-term) or in time horizons greater than 5 years (long-term). The records also showed where in the value chain the impacts, opportunities or risks may occur. With respect to risks and opportunities, the question of whether they may occur within the operational control of ATOSS or outside its own sphere of activities (e.g. regulatory matters), was also documented.

#### **Threshold**

The results of the impacts, opportunities and risks assessed lie between 1 and 4. IROs which exceed a certain threshold defined for ATOSS on a company-specific basis, are deemed to be material and thus have to be reported. The threshold defined for ATOSS stands at  $\geq 2.5$ . In this way, all topics lying in the liberally interpreted upper third of the materiality spectrum, become reportable. The threshold was defined in joint discussion with the project group and is appropriate in the management's view.

Both the result of the materiality of the impact and of the financial materiality are compared with this threshold. As soon as one of the two results lies above the threshold, the IRO and thus the associated (sub)-topic are deemed to be material and must be applied.

#### **Materiality of information**

Following the double materiality assessment, the IROs assessed as material were mapped to the ESRS / Topics / Sub-topics / Sub-sub-topics from ESRS 1 AR 16. Subsequently, the EFRAG datapoint list was used to identify the datapoints that can be excluded from the reporting as non-material due to a lack of touchpoints with the material IROs and/or the sub-topics / sub-sub-topics.

#### **Stakeholders**

An analysis of the stakeholder groups of relevance to ATOSS was conducted as part of the materiality workshop and again based on the sustainability reporting from previous years. The external stakeholders were represented throughout the entire process by internal proxies who were able to adopt the perspectives and concerns of such external groups through their specific links to them. This ensured that the identification and assessment of the IROs were not only conducted from an internal viewpoint but the external stakeholder perspective and their concerns in relation to the materiality topics were also incorporated into the process.

#### **Outlook**

The materiality analysis is checked to ensure it is up to date as part of the annual reporting, and if necessary updated. This annual procedure ensures that impacts, risks and opportunities are monitored and classified. The materiality threshold itself will also be verified in future assessments to ensure it is appropriate, but should be retained in the coming years to maintain continuity of reporting – unless there is evidence to the contrary.

#### **Result of the materiality analysis and topic-related disclosure requirements**

The material impacts, risks and opportunities determined as part of this year's double materiality analysis and associated ESRS match the material topics of the 2023 non-financial reporting.

As a result of the double materiality analysis, impacts, risks and opportunities from the following topics were deemed to be material for ATOSS:

- E1 – Climate change
- S1 – Own workforce
- S4 – Consumers and end users
- G1 – Corporate governance

## **E1-ESRS 2-IRO 1: Description of the procedure for determining and evaluating material, climate-related impacts, risks and opportunities**

In order to assess the impact on climate change, ATOSS accounts for the greenhouse gas emissions arising directly and indirectly from the provision of its products and services, in line with the GHG Protocol.

Cumulative Co2e emissions along ATOSS' entire value chain are very low. Neither its own business activities nor upstream or downstream processes are emission-intensive. Nevertheless, any emission of greenhouse gases – albeit on a very small scale – contributes to climate change. For this reason, ATOSS adopted a climate strategy in 2024, setting itself a net zero target to be met by 2045. This comprises both its own business areas (Scope 1 and 2) and the upstream and downstream value chain (Scope 3).

Impacts, risks and opportunities were collected and supplemented in the context of climate change, climate change adaptation and energy on the basis of the materiality analyses in the NFRD reporting (further information on the process is described in ESRS 2 IRO-1). Transition to the principle of double materiality pursuant to ESRS and projecting it to the upstream and downstream value chain are also described in detail in ESRS 2 IRO-1. The entire greenhouse gas emissions (Scopes 1, 2 and 3) were taken into account in the analysis.

Risk management was also included in this process. A comparison was made to establish whether physical or transition risks caused by climate change had already been incorporated in the risk portfolio, and an analysis conducted as to whether ATOSS had been affected by the physical impacts of climate change or transition risks in the past. In the course of these analyses, no assets were identified that had been affected by risks caused by climate change in the past or might be in the future.

Qualitative considerations regarding various climate change scenarios, including those that limit global warming to 1,5°C, and their short-term, medium-term and long-term impacts did not lead to any different result here.

## **E2-ESRS 2-IRO 1: Description of the procedure for determining and evaluating material impacts, risks and opportunities in relation to pollution**

Besides its contribution to climate change, the ATOSS business model was reviewed in particular to establish whether it generates any further negative impacts on the environment. To do so, the double materiality analysis incorporating internal experts evaluated whether actual and potential impacts, risks and opportunities arise in connection with environmental pollution at the company's facilities as a result of its business activities. No material impacts, risks and opportunities were identified either at the facilities themselves or in the upstream and downstream value chain. The activities of ATOSS (programming and operating software incl. functional improvements and adaptations to technical circumstances, as well as implementation on customer premises and/or support and advice) do not lead to relevant impacts on air, water or soil, nor are any harmful or very harmful substances deployed. Consequently, no consultations were held, e.g. with communities.

## **E3-ESRS 2-IRO 1: Description of the process to identify and assess material impacts, risks and opportunities in relation to water and marine resources**

Water is consumed at ATOSS facilities through the use of kitchens and sanitary facilities. Beyond that, no relevant water consumption is required in ATOSS' own business activities or upstream or downstream for the provision of its services, nor are any assets affected by water-related aspects. This was evaluated as part of the double materiality analysis with the inclusion of internal experts. For example, the operation of ATOSS' facilities does not depend on special approval procedures under water regulations. This topic is consequently not material for ATOSS. Accordingly, no consultation was held, e.g. with communities. However, by raising employees' awareness of the issue, the aim is to further reduce water consumption per employee.

## **E4-ESRS 2-IRO 1: Description of the process to identify and assess material impacts, risks and opportunities in relation to biological diversity and ecosystems**

ATOSS' office facilities are in urban locations in Berlin, Cham, Düsseldorf, Frankfurt, Hamburg, Munich, Osnabrück and Stuttgart in Germany as well as in other European countries in Brussels, Paris, Sibiu, Stockholm, Timisoara, Utrecht, Vienna and Zurich, and they are not located in areas of biodiversity in need of protection such as nature conservation areas which might lead to negative impacts on species or biotopes. This was verified on the basis of publicly accessible and recognized databases, such as UNESCO biosphere reserves or Natura2000. On the other hand, the business model does not give rise to any biodiversity-induced dependencies on corresponding ecosystem services and associated risks for ATOSS, either in the company's own business operations or in the upstream or downstream value chain. Due to this situation, no scenario analysis was conducted.

## **E5-ESRS 2-IRO 1: Description of the process to identify and assess material impacts, risks and opportunities in relation to biological diversity and ecosystems**

As part of the materiality analysis, the use of resources and/or contributions to the circular economy at ATOSS facilities were also assessed and identified as not material. No relevant volumes of resources were used for the business activities of ATOSS themselves, nor can ATOSS' products be recycled or have to be disposed of. The same applies to the upstream value chain (essentially data hosting). The company's facilities only generate low volumes of office waste (e.g. waste paper), but no relevant volumes of waste or hazardous waste. Consequently, neither material impacts nor associated risks or opportunities were identified. As a result of awareness-raising measures, employees are tasked with avoiding and separating waste. No further consultations were held, e.g. with affected communities.

## **G1-ESRS 2-IRO 1: Description of the procedure for determining and evaluating material impacts, risks and opportunities**

Prudent management and good corporate governance also factors in the company's responsible treatment of risks including those that may arise from the corporate governance or culture. For this purpose, ATOSS has an internal control and risk management system which is used to analyze and control the Group's risk position. The risk management system serves to identify and assess developments that may trigger substantial disadvantages and identify risks that could jeopardize the Group as a going concern (risk early warning system). This also comprises risks that may result from impacts due to ATOSS' business model.

As a general rule, the impacts, risks and opportunities arising from ATOSS corporate culture can be derived from its business model (continuously winning new customers and expansion of installations with existing customers in the fields of software-supported working time management and workforce scheduling), ATOSS' core values (credibility, revolutionizing, reliability, fairness, enjoyment of success) and a responsible management culture. Furthermore, the respectful treatment of employees and managers within the ATOSS Group as well as interactions with the various stakeholders were examined in the materiality analysis and when deriving the impacts, risks and opportunities.

## ESRS 2-IRO 2: Material impacts, risks and opportunities and their interactions with the strategy and business model

ATOSS Software SE is a provider of technology and consulting solutions for workforce management and demand optimized personnel deployment. From time recording to strategic capacity planning, ATOSS offers customers extensive functionality, scalability and high end technology with its product suites. The value chain is very compact: ATOSS own business activities comprise the programming of software incl. functional improvements and adaptations to technical circumstances as well as implementation on customers' premises and/or support and advice. This value creation takes place in Germany and further European countries. By far the most important service purchased in the upstream value chain is data hosting. Downstream, the use of software products on customers' premises should be mentioned.

One table describing the material impacts, risks and opportunities has been prepared for each subject area. The tables also show where these impacts are occurring in the value chain and over what time horizons they are expected.

### ESRS 2-IRO 2: Disclosure requirements covered by the company's sustainability report contained in ESRS

ESRS	Topic	Disclosure requirement	Reference (page number) in sustainability declaration
ESRS EI	Climate change	EI-1 Transition plan for climate protection	39
		EI-SBM-3 Material impacts, risks and opportunities and their interactions with the strategy and business model	10
		EI-2 Policies related to climate change mitigation and adaptation	39
		EI-3 Actions and resources in relation to climate change policies	40 f.
		EI-4 Targets related to climate change mitigation and adaptation	40 f.
		EI-5 Energy consumption and mix	42
		EI-6 Gross Scopes 1, 2, 3 and Total GHG emissions	41
		EI-7 GHG removals and GHG mitigation projects financed through carbon credits	50
		EI-8 Internal carbon pricing	50
	EI-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	50	

ESRS	Topic	Disclosure requirement	Reference (page number) in sustainability declaration		
ESRS S1	Own workforce	S1-SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	51 f.		
		S1-1 Policies related to own workforce	51 f.		
		S1-2 Processes for engaging with own workers and workers' representatives about impacts	51 f.		
		S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	51 f.		
		S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	52 f.		
		S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	52		
		S1-6 Characteristics of the undertaking's employees	55 f.		
		S1-9 – Diversity indicators	55 f.		
		S1-10 – Adequate wages	59 f.		
		S1-13 – Training and skills development indicators	61 f.		
		S1-14 – Health and safety indicators	58 f.		
		S1-15 – Work-life balance indicators	59 f.		
		S1-16 – Compensation indicators (pay gap and total compensation)	60		
		ESRS S4	Consumers and end-users	S4-SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	14
				S4-1 Policies related to consumers and end-users	63
				S4-2 Processes for engaging with consumers and end-users about impacts	63 f.
S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	63 f.				
S4-4 – Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	63 f.				
S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	63 f.				
S4-6 Innovation and added value for customers (company-specific)	63				



ESRS	Topic	Disclosure requirement	Reference (page number) in sustainability declaration
ESRS G1	Governance	GI-1 Corporate culture and business conduct policies	67 f.
		GI-3- Prevention and detection of corruption or bribery	68 f.
		GI-6 Social value added (company-specific)	70

## List of datapoints in general and topic-related standards arising from other EU regulations

Disclosure requirement	Datapoint		SFDR reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate law reference	Page	Use phase in
ESRS 2 GOV-1	Gender diversity in management and supervisory bodies	21 (d)	X		X		56	
ESRS 2 GOV-1	Percentage of members of management bodies who are independent	21 (e)			X		3	
ESRS 2 GOV-4	Due diligence declaration	30	X				7	
ESRS 2 SBM-1	Participation in activities in relation to fossil fuels	40 (d) i	X	X	X		n/a	
ESRS 2 SBM-1	Participation in activities in relation to the manufacture of chemicals	40 (d) ii	X		X		n/a	
ESRS 2 SBM-1	Participation in activities in relation to controversial weapons	40 (d) iii	X		X		n/a	
ESRS 2 SBM-1	Participation in activities in relation to the cultivation and production of tobacco	40 (d) iv			X		n/a	
ESRS EI-1	Transition plan to realize climate neutrality by 2050 Section 14	14				X	n/a	
ESRS EI-1	Companies excluded from the reference values agreed in Paris	16 (g)		X	X		n/a	
ESRS EI-4	GHG emissions reduction targets	34	X	X	X		41 f.	
ESRS EI-5	Energy consumption from fossil fuels broken down by source (only high impact climate sectors)	38	X				n/a	
ESRS EI-5	Energy consumption and mix	37	X				48	
ESRS EI-5	Energy intensity in relation to activities in high impact climate sectors	40-43	X				n/a	
ESRS EI-6	Gross GHG emissions in Scope 1, 2 and 3 as well as total GHG emissions	44	X	X	X		48	
ESRS EI-6	Intensity of gross GHG emissions	53-55	X	X	X		49	
ESRS EI-7	Extraction of greenhouse gases and CO2 certificates	56				X	n/a	
ESRS EI-9	Risk position of the reference value portfolio versus climate-related physical risks	66			X		n/a	

Disclosure requirement	Datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate law reference	Page	Use phase in
ESRS EI-9	Breakdown of monetary amounts by acute and chronic physical risk	66(a); 66(c)	X			n/a	
	Location of considerable assets with a material physical risk						
ESRS EI-9	Breakdowns of the carrying amount of its properties by energy efficiency classes	67(c)	X			n/a	EI-9 AR 73b
ESRS EI-9	Degree of exposure of the portfolio to climate-related opportunities	69		X		n/a	
ESRS E2-4	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted in the air, water and soil	28	X			n/a	
ESRS E3-1	Water and marine resources	9	X			n/a	
ESRS E3-1	Special concept	13	X			n/a	
ESRS E3-1	Sustainable oceans and seas	14	X			n/a	
ESRS E3-4	Total volume of water recycled and reused	28 (c)	X			n/a	
ESRS E3-4	Total water consumption in m3 per net revenue from its own activities	29	X			n/a	
ESRS 2 – SBM-3 – E4		16 (a) i	X			n/a	
ESRS 2 – SBM-3 – E4		16 (b)	X			n/a	
ESRS 2 – SBM-3 – E4		16 (c)	X			n/a	
ESRS E4-2	Sustainable procedures or concepts in the area of land use and agriculture	24 (b)	X			n/a	
ESRS E4-2	Sustainable procedures or concepts in the area of oceans/seas	24 (c)	X			n/a	
ESRS E4-2	Concepts for combating deforestation	24 (d)	X			n/a	
ESRS E5-5	Non-recyclable waste	37 (d)	X			n/a	
ESRS E5-5	Hazardous and radioactive waste	39	X			n/a	

Disclosure requirement	Datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate law reference	Page	Use phase in
ESRS 2 SBM3 – S1	Risk of forced labor	14 (f)	X			n/a	
ESRS 2 SBM3 – S1	Risk of child labor	14 (g)	X			n/a	
ESRS SI-1	Obligations in the field of human rights policy	20	X			n/a	
ESRS SI-1	Due diligence regulations with respect to questions handled in fundamental conventions 1 to 8 of the International Labor Organization	21		X		n/a	
ESRS SI-1	Procedures and measures for combating human trafficking	22	X			n/a	
ESRS SI-1	Concept or management system to prevent accidents at work	23	X			n/a	
ESRS SI-3	Complaints handling	32 (c)	X			n/a	
ESRS SI-14	Number of fatalities and number and rate of accidents at work	88 (b), (c)	X	X		59	
ESRS SI-14	Number of days lost to injuries, accidents, fatalities or sickness	88 (e)	X			59	
ESRS SI-16	Unadjusted gender pay gap	97 (a)	X	X		n/a	
ESRS SI-16	Excessive remuneration of members of management bodies	97 (b)	X			n/a	
ESRS SI-17	Cases of discrimination	103 (a)	X			n/a	
ESRS SI-17	Non-compliance with the guiding principles of the United Nations for Business and Human Rights and of the OECD guidelines	104 (a)	X	X		n/a	
ESRS 2 SBM3 – S2	Substantial risk of child labor or forced labor in the value chain	11 (b)	X			n/a	
ESRS S2-1	Obligations in the field of human rights policy	17	X			n/a	
ESRS S2-1	Concepts in relation to workers in the value chain	18	X			n/a	
ESRS S2-1	Non-compliance with the guiding principles of the United Nations for Business and Human Rights and of the OECD guidelines	19	X	X		n/a	

Disclosure requirement	Datapoint		SFDR reference	Pillar 3 reference	Benchmark Regulation Reference	EU Climate law reference	Page	Use phase in
ESRS S2-1	Due diligence regulations with respect to questions handled in fundamental conventions 1 to 8 of the International Labor Organization	19			X		n/a	
ESRS S2-4	Problems and incidents in connection with human rights within the upstream and downstream value chain	36	X				n/a	
ESRS S3-1	Obligations in the field of human rights	16	X				n/a	
ESRS S3-1	Non-compliance with the guiding principles of the United Nations for Business and Human Rights, the IAO principles or the OECD guidelines	17	X		X		n/a	
ESRS S3-4	Problems and incidents in relation to human rights	36	X				n/a	
ESRS S4-1	Policies in relation to consumers and end-users	16	X				63	
ESRS S4-1	Non-compliance with the guiding principles of the United Nations for Business and Human Rights and the OECD guidelines	17	X		X		n/a	
ESRS S4-4	Problems and incidents in relation to human rights	35	X				n/a	
ESRS G1-1	United Nations Convention against corruption	10(b)	X				n/a	
ESRS G1-1	Protection of whistleblowers	10 (b)	X				67 f.	
ESRS G1-4	Fines for breaches of corruption and bribery regulations	24 (a)	X		X		n/a	
ESRS G1-4	Standards for combating corruption and bribery	24(b)	X				67 f.	

## Information on the EU Taxonomy Regulation

ATOSS Software SE is not affected by nuclear energy and gas activities (see Annex III of the additional delegated act on gas and nuclear activities (supplemented by Annex XII to the act on reporting obligations (on Article 8 of the Taxonomy Regulation)) (see also reporting forms page 92 ff.).

### Our economic activities

ATOSS Software SE has made a detailed analysis of its economic activities pursuant to the delegated legal act for the climate targets in the EU Taxonomy Regulation. However, according to current definitions in the EU Taxonomy Regulation, the company's activities are not to be classified as an ecologically sustainable economic activity as they cannot make a material contribution to the realization of the environmental and climate targets as defined by the EU (climate protection, climate change adaptation, water and marine resources, circular economy, environmental pollution, biodiversity and ecosystems). As a provider of on-premise and cloud software solutions, as well as services for professional workforce management and demand-optimized personnel deployment, the company's business activities do not fall under the economic activities listed in Annexes I and II of the delegated climate act or Annexes I to IV of the delegated environmental act on the six environmental objectives of the Taxonomy Regulation. The Capex and Opex KPIs report on investments related to the activities of the delegated legal act on the two climate goals.

### ATOSS KPIs

The relevant key performance indicators ("KPIs") comprise the sales KPI, Capex KPI and Opex KPI. With regard to the 2024 reporting period, the KPIs relating to taxonomy-eligible or taxonomy-compliant economic activities and non-eligible and non-compliant economic activities must be disclosed. As the economic activities of ATOSS as a software company are not subject to the delegated legal act for the climate goals and the legal act for environmental goals, ATOSS Software SE cannot show any proportion of its sales revenues that are taxonomy-eligible or taxonomy-compliant. Consequently, the following reporting therefore focuses on the proportion of sustainable investments (Capex) and operating expenses (Opex) within the meaning of the EU taxonomy that can be allocated to the first environmental goal of climate protection. There are no existing investment or operating expenses that potentially make a significant contribution to climate change transition or to the environmental objectives 3-6 (sustainable use and protection of water and marine resources, transition to a circular economy, prevention and reduction of pollution, protection and restoration of biodiversity and ecosystems). The eligible investments and operating expenditures relate exclusively to purchased goods and services.

With regard to the 2024 financial year, we have defined the activity 1.2 „Manufacture of electrical and electronic equipment“ pursuant to the Environmental Legislation Act and identified the activity 6.5 „Production of electrical and electronic equipment“ pursuant to the Climate Legislation Act. „Transportation by motorcycles, passenger cars and light commercial vehicles“ as taxonomy-compliant. This includes investment expenditure for IT equipment (IT end devices and servers) in accordance with the additions to Group property, plant and equipment (EUR 816,359) and the Group's vehicle fleet (combustion, hybrid and electric engines - additions to right-of-use assets in accordance with IFRS 16): EUR 719,446), which were recognized as right-of-use assets in accordance with IFRS 16. With regard to the review of the taxonomy conformity of the economic activity „Manufacture of electrical and electronic equipment“, the simplification provision for 2024 was applied and only the taxonomy compliance was reported. A review of the taxonomy conformity of these investments was not possible as the necessary information, documentation and evidence must be provided by the relevant suppliers. We do not have this information at present. No taxonomy-eligible operating expenses were identified for the reporting year.

This results in the following key indicators in terms of taxonomy eligibility:

	Proportion of taxonomy-eligible economic activities	Proportion of non-classifiable economic activities
Sales revenues	0 %	100 %
Capex	63 %	37 %
Opex	0 %	100 %

Furthermore, we refer to the registration and reporting forms on pages 32 f.

**Accounting principles**

The KPIs are determined in compliance with Annex I of the delegated legal act pursuant to Article 8 of the EU Taxonomy Regulation. Any duplicate counting of individual items is excluded by way of the accounting data opted for. ATOSS Software determines the eligible KPIs in compliance with the legal requirements and describes its accounting policy in this respect with a focus on taxonomy eligibility as follows:

**Sales KPI**

**Definition**

The proportion of classifiable economic activities in total sales is calculated as that part of net sales stemming from products and services in connection with classifiable economic activities (numerator) divided by net sales (denominator). The denominator of the sales KPI is based on the consolidated net sales in compliance with IAS 1.82(a). Further details on ATOSS' accounting principles for consolidated net sales can be found in the Notes to the Consolidated Financial Statements in Section II of our Annual Report, Accounting principles.

**Reconciliation**

Our consolidated net revenues can be reconciled to our consolidated financial statements, see profit and loss statement in our 2024 Annual Report (Item "Sales Revenues" in the P&L).

With regard to the numerator, ATOSS has not identified any classifiable economic activities, as explained above.

**Capex KPI**

**Definition**

The Capex KPI is defined as taxonomy-eligible Capex (numerator), divided by total Capex (denominator).

The total Capex comprises additions to property, plant and equipment and intangible assets during the financial year before depreciation and remeasurements, including those resulting from remeasurements and impairments for the 2024 financial year and excluding changes in fair value. It comprises additions to fixed assets (IAS 16), intangible assets (IAS 38) and rights of use assets (IFRS 16). Further details on our accounting principles with regard to our investments can be found in the Notes to the consolidated financial statements in Section II of our Annual Report, Accounting principles.

**Reconciliation**

The total Capex can be taken from the statement of changes in fixed assets shown in the Notes to the consolidated financial statements in our annual report (Section III. 27) (Sum of additions (at cost)) and rights of use (Section III. 28).

**Opex KPI**

**Definition**

The Opex KPI is defined as classifiable operating expenditure (numerator), divided by total operating expenditure (denominator).

Total Opex consists of direct, non-capitalized costs that relate to research and development, building renovation measures, short-term rental contracts, maintenance and servicing. This comprises:

- Research and development expenses recognized in the reporting period as expenses in the consolidated statement of profit and loss. In agreement with the consolidated financial statements (IAS 38.126), it includes all non-capitalized expenses directly attributable to research and development activity.
- Servicing and repair costs were determined based on the servicing and repair costs assigned to internal cost centers. The corresponding cost items can be found in the divisional costs of the profit and loss statement.

**Information based on the EU Taxonomy Regulation**

**Reporting forms:**

**Standard disclosure template for the disclosure pursuant to Article 8 (6), (7) and (8) of the delegated act on Article 8 of the EU Taxonomy Regulation**

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
<b>Fossil gas related activities</b>		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

**Template: Proportion of turnover from products or services associated with  
Taxonomy-aligned economic activities - disclosure covering year 2024**

Financial year 2024	Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')							Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)	
Economic activities (1)	Code (2)	Turnover (3)	Proportion of turnover, year 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)					
		EUR	%	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J/N	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	E	T
<b>A. Taxonomy-eligible activities</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%									0%		
Of which Enabling		0	0%	0%	0%	0%	0%	0%	0%									0%		
Of which Transitional		0	0%	0%	0%	0%	0%	0%	0%									0%		
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																				
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	0%	0%	0%	0%	0%	0%									0%		
<b>A. Turnover of Taxonomy eligible activities (A1 + A2)</b>		0	0%	0%	0%	0%	0%	0%	0%									0%		
<b>B. Taxonomy-non-eligible activities</b>																				
Turnover of Taxonomy-non-eligible activities		170,625,446	100%																	
<b>Total</b>		<b>170,625,446</b>	<b>100%</b>																	



**Template: Proportion of CapEx from products or services associated with  
Taxonomy-aligned economic activities - disclosure covering year 2024**

Financial year 2024	Year 2024		Substantial Contribution Criteria							DNSH criteria („Does Not Significantly Harm“)										
Economic activities (1)	Code (2)	CapEx (3)	Proportion of CapEx, year 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)	
		EUR	%	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	E	T	
<b>A. Taxonomy-eligible activities</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%			
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																				
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Manufacturer of electrical and electronic equipment	CE 1.2	816,359	34%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								46%			
Carriage by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	719,446	30%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								37%			
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1,535,805	63%																	
<b>A. CapEx of Taxonomy eligible activities (A1 + A2)</b>		1,535,805	63%														83%			
<b>B. Taxonomy-non-eligible activities</b>																				
CapEx of Taxonomy-non-eligible activities (B)		889,369	37%																	
<b>Total</b>		<b>2,425,174</b>	<b>100%</b>																	

Template: Proportion of OpEx from products or services associated with  
Taxonomy-aligned economic activities - disclosure covering year 2024

Financial year 2024	Year 2024		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')										
Economic activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, year 2024 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity and ecosystems (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity and ecosystems (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
		EUR	%	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J;N;N/EL	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	E	T
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								0%		
Of which Enabling		0	0%	0%	0%	0%	0%	0%	0%								0%		
Of which Transitional		0	0%	0%	0%	0%	0%	0%	0%								0%		
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0%	0%	0%	0%	0%	0%	0%								0%		
<b>A. OpEx of Taxonomy eligible activities (A1 + A2)</b>		0	0%	0%	0%	0%	0%	0%	0%								0%		
<b>B. Taxonomy-non-eligible activities</b>																			
OpEx of Taxonomy-non-eligible activities		25,691,781	100%																
<b>Total</b>		<b>25,691,781</b>	<b>100%</b>																

**Proportion of turnover/total turnover**

	Taxonomy aligned per target	Taxonomy-eligible per target
Climate change mitigation	0%	0%
Climate change adaption	0%	0%
Water	0%	0%
Circula Economy	0%	0%
Pollution	0%	0%
Biodiversity and ecosystems	0%	0%

**Proportion of CapEx/total Cap-Ex**

	Taxonomy aligned per target	Taxonomy-eligible per target
Climate change mitigation	0%	30%
Climate change adaption	0%	0%
Water	0%	0%
Circula Economy	0%	34%
Pollution	0%	0%
Biodiversity and ecosystems	0%	0%

**Proportion of OpEx/total OpEx**

	Taxonomy aligned per target	Taxonomy-eligible per target
Climate change mitigation	0%	0%
Climate change adaption	0%	0%
Water	0%	0%
Circula Economy	0%	0%
Pollution	0%	0%
Biodiversity and ecosystems	0%	0%

**ESRS E1 Climate change****Our material impacts and opportunities****Negative impacts**

(1) Co2e emissions as the material ecological impact caused internally by ATOSS as a result of energy consumption in buildings, the operation of server rooms and by service providers, mobility

**Opportunities**

(1) Possible net zero strategy as a competitive advantage

**Transition plan for climate protection (E1-1)**

The Paris Agreement represents a global framework to limit global warming to significantly below 2 °C with a target of max. 1.5 °C. This target is crucial for protecting our planet and it requires a comprehensive reduction in greenhouse gas emissions. In this context, the ATOSS Group has formulated clear and ambitious targets which dovetail seamlessly with the specifications of the Paris Agreement. For example, ATOSS has set itself the explicit goal of reducing greenhouse gas emissions across Scope 1-3 by 90 percent overall compared with 2023 by 2045. This science-led target is based among other things on the targets of the corporate net zero standard of the Science Based Target Initiative (SBTi).

The planned investments and funds to support the implementation of the transition plan cannot currently be quantified as yet in monetary terms as ATOSS is still in the evaluation phase in this respect. With regard to the measures planned for greenhouse emissions, see comments on the climate strategy and potential for reductions from 2023 to 2045 in Section E1-4.

The transition plan for ATOSS' future climate protection was approved by the Management Board. To ensure a consistent, streamlined development and implementation of the decarbonization strategy in the individual divisions of the ATOSS Group, the decarbonization target set consisting of a reduction in Scope 1-3 greenhouse gas emissions of 90 percent overall by 2045 will be enshrined in the business strategy of ATOSS Software SE in 2025. This will ensure that the transition plan is included in the Group's future finance planning besides integrating the ATOSS climate strategy into the business strategy.

It is not necessary to adapt the business model and business strategy to fit the transition plan as they do not conflict with the transition plan or its implementation. In addition, no material, climate-related risks to ATOSS' business activities themselves or the upstream and downstream value chain were identified as part of the double materiality analysis which would require a change to the business model. Rather the existing model and strategy support the implementation of the transition plan through well established, efficient, digital processes.

ATOSS is not exempted from the EU reference values agreed in Paris.

Objectives or plans to adapt the business activities (turnover net, capex, opex) to the criteria defined in the Commission's Delegated Regulation (EU) 2021/2139, are not currently part of the climate strategy. ATOSS does not have any taxonomy-eligible revenues as the corresponding activities conducted by ATOSS are not defined in the EU taxonomy.

The measures and decarbonization levers defined for the implementation of the transition plan, are described in Section E1-3.

**Policies related to climate change mitigation and adaptation (E1-2)**

With the launch of its climate strategy in 2024, ATOSS has posted an important milestone on its way to the net zero target. Currently, this target is not yet enshrined in a concept due to the first-time preparation of a climate strategy. A corresponding guideline will be drawn up in the coming years and if applicable, implemented.

**Measures and funds in connection with the climate concepts (E1-3), as well as targets in connection with climate protection and adaptation to climate change (E1-4)**

ATOSS' aim is to align its operations more closely with sustainability. To achieve this target, the following measures were already actioned in the company's own activities in previous years and again in similar fashion in the reporting year, and will be maintained in the future.

**Measures to reduce the Co2e footprint in our own sphere of business (Scopes 1 and 2)**

- Reduction in building energy consumption by:
  - Paying attention to the highest level of energy efficiency when renting new office space in the Group
  - Continuous, Group-wide conversion to green electricity by 2030. In 2024, 61 percent of rented office space in the company was already sourcing green electricity.
- Taking account of energy efficiency for new and replacement investments in technical office equipment for all ATOSS facilities
- Reducing the CO2 footprint by:
  - Taking account of the infrastructure connections for all ATOSS facilities to enable their employees to arrive and depart by public transport
  - Option to participate in a bicycle or e-bike lease program at all German facilities
  - Operating charging stations for electric and hybrid cars at the two largest German facilities (since 2022); some of the electricity provided originates from renewable sources
  - For employees entitled to a company car: Providing an option to use electric or hybrid vehicles as well as making further mobility offerings available (e.g. Rail Card 100)

**Measures to reduce the Co2e footprint in the upstream value chain (Scopes 3)**

- Reducing Scope 3 emissions from the purchase of raw materials and supplies:
  - Group-wide use of recycled, certified or verified sustainable paper with low product carbon footprint as an alternative from 100% virgin fiber
  - Digital invoice dispatch and sustainable print management (centralized printers, double-sided printing, grayscale printing as the default setting) to reduce paper consumption and associated emissions
  - Group-wide rollout in 2024 of software for electronic signatures, thereby reducing paper consumption
- Washable, reusable dishes, cutlery and cups at all facilities to avoid disposable plastic and associated product emissions
- Use of water fountains instead of logistically expensive reusable beverage containers in the Group
- Sustainable, efficient recycling of IT hardware observing data protection and data security factors in the Group, thereby feeding secondary raw materials back into circulation and avoiding the Co2e-intensive mining/extraction of primary material.

Further measures and their time horizons for implementation and decarbonization levers, cf. comments on climate strategy and potential for reductions from 2023 to 2045 in Section E1-4.

No substantial investment expenditure or operating expenses are required in order to implement the planned measures as the relevant decarbonization levers planned are of little relevance in terms of costs and do not require any major investments (e.g. conversion to green electricity, expansion of the vehicle fleet to include alternative drives). Accordingly, the implementation of these measures is also not dependent on the availability of funds.

In 2024, ATOSS set itself a net zero target for 2045. This primarily addresses investors' and employees' increased need for information. In doing so, the company is aligning itself with the net zero target of the Federal Republic of Germany. Submission of the targets to the SBTi (Science Based Targets Initiative) is also currently under examination. The Group has set itself intermediate targets on the way to net zero for 2025, 2030, 2035 and 2040. 2023 has been selected as the reference year with a reference figure of 2,333 t CO2e (of which Scope 1 with 711 t CO2e, Scope 2 with 208 t CO2e and Scope 3 with 1,414 t CO2e). Any other year further in the past would not have been representative due to the special situation caused by the coronavirus pandemic and the significant growth of ATOSS in recent years. With regard to the overall GHG emissions reduction targets planned for Scope 1, 2 and 3, see table in Section E1-6. The GHG reduction targets specified comprise all emissions categories and levels reported in Section E1-6.

With respect to GHG emissions, ATOSS follows the trinity of "avoid, reduce, offset". The focus is initially on reducing Scope 1 + 2 emissions and in the medium term reducing Scope 3 categories viewed as relevant.

The offsetting of emissions that cannot be reduced is only envisioned for the target year of 2045. This is to be accomplished by means of so-called removals. The specific definition of certain removal projects will be made at a later point in time as developments in this area cannot be foreseen as yet.

Identification of decarbonization levers and calculation of potential reductions were based on various environmental, social, technological, market and political developments. For example, the general development of the electricity mix in Germany and the changeover to renewable heat generation was taken into account as were the advancing transport turnaround, increased use of sustainable aviation fuels (SAFs) in aviation and further expansion of electrification in rail transport.

Scope	Decarbonization lever	Action	Figure in the reference year 2023 [t CO2e]	Target for 2025	Target for 2030	Target for 2035	Target for 2040	Target by 2045
1	Change of fuel	Modernization of gas heating and conversion to heat pumps	71	0%	0%	-42%	-100%	-100%
1	Change of fuel	Making the vehicle fleet more sustainable (e.g. switching to e-mobility)	640	0%	-20%	-50%	-100%	-100%
2	Using renewable energy	Converting to green electricity at all facilities	173	-90%	-100%	-100%	-100%	-100%
2	Using renewable energy	Converting to climate-neutral district heat	31	-12%	-41%	-71%	-100%	-100%
2	Using renewable energy	Procuring green electricity for the company's own fleet	3	0%	-50%	-100%	-100%	-100%
3	Decarbonizing the supply chain and downstream emissions	Converting to green electricity in the hosting center	192	-10%	-28%	-49%	-78%	-93%
3	Using renewable energy	More sustainable upstream chain from the procurement of green electricity	67	-9%	-15%	-20%	-25%	-30%
3	Using renewable energy	More sustainable upstream chain, Procuring green electricity for vehicle fleet	159	0%	-16%	-40%	-83%	-85%
3	Using renewable energy	More sustainable upstream chain, Procuring green electricity for energy	12	0%	0%	-42%	-100%	-100%
3	Decarbonizing the supply chain and downstream emissions	Adapting company travel rules; changing company travel habits, assumed expansion of Sustainable Aviation Fuels	387	-2%	-20%	-44%	-65%	-77%
3	Decarbonizing the supply chain and downstream emissions	Further expansion of electrification of rail transport	2	0%	0%	-50%	-100%	-100%
3	Using alternative means of transport	Increasing employees' use of public transport for their commute	396	-4%	-22%	-50%	-85%	-95%
3	Decarbonizing the supply chain and downstream emissions	End-users converting to green electricity	192	-20%	-65%	-74%	-82%	-88%

Note on Scope 2: to calculate the Scope 2 greenhouse gas emissions included in the target, the ATOSS Group applies the market-based method.

**Overview of decarbonization levers**

	Figure in the reference year 2023 [t CO2e]	Contribution for 2025	Contribution for 2030	Contribution for 2035	Contribution for 2040	Contribution by 2045
Change of fuel	711	0%	-18%	-49%	-100%	-100%
Using renewable energy	445	-37%	-50%	-63%	-83%	-84%
Decarbonizing the supply chain and downstream emissions	773	-8%	-33%	-53%	-73%	-84%
Using alternative means of transport	396	-4%	-22%	-50%	-85%	-95%

**Energy consumption and mix (E1-5)**

	2024
<b>(1) Total consumption of fossil fuels (MWh) Gesamtverbrauch fossiler Energie (MWh)</b>	<b>2,667</b>
<b>Proportion of fossil sources in total energy consumption (in %)</b>	<b>78</b>
<b>(2) Consumption from nuclear power sources (MWh)</b>	<b>0</b>
<b>Proportion of consumption from nuclear sources in total energy consumption (in %)</b>	<b>0</b>
(3) Fuel consumption for renewable sources, including biomass (incl. industrial and residential waste of biological origin, biogas, hydrogen from renewable sources, etc.) (MWh).	0
(4) Consumption of electricity, heat, steam and cooling purchased or received and from renewable sources (MWh)	745
(5) Consumption of self-generated renewable energy not constituting fuel (MWh)	0
<b>(6) Total consumption of renewable energy (MWh) (sum of lines 3 to 5)</b>	<b>745</b>
<b>Proportion of renewable sources in total energy consumption (in %)</b>	<b>22</b>
<b>Total energy consumption (MWh) (sum of lines 1, 2 and 6)</b>	<b>3,412</b>

The energy indicators disclosed were verified and validated exclusively in house. They were not validated by external bodies or third parties.

**Gross GHG emissions in Scope 1, 2 and 3 as well as total GHG emissions (E1-6)**

**Accounting standard**

The accounting procedure is based – wherever possible – on the reporting specifications of the Greenhouse Gas Protocol (GHG Protocols). This standard is recognized internationally as the decisive reference for greenhouse gas accounting (GHG accounting). The GHG Protocol provides for the principles of relevance, completeness, continuity, transparency and accuracy for emissions accounting. These serve as the basis for consistent, comprehensible GHG accounting.

**Emissions factors**

The emissions factors used were assessed and selected taking account of recency, applicability (e.g. regionality), technological representivity and completeness (e.g. system limits, greenhouse gases included).

Calculation of the GHG footprint across Scopes 1, 2 and 3 is based on specific emissions factors that quantify GHG emissions per unit of a resource or activity used. For example, the emissions factors for fuels comprise not only direct emissions from combustion (Scope 1) but also the emissions from upstream processes, the so-called upstream chain. These upstream chains include the emissions from the extraction, processing, refining and transport of the fuel. Taking account of these upstream chains in the emissions factors enables a more comprehensive, realistic accounting of the climate effect to be achieved.

In order to ensure that all the relevant greenhouse gases are included, the GHG footprint is calculated via CO2 equivalents (CO2e). This unit of measure makes the climate impact of different greenhouse gases comparable. For example, besides CO2, CH4, N2O, HFKW, PFC, SF6 and NF3 are also included in the calculation at the relevant points. These greenhouse gases are converted to CO2 equivalents via their corresponding Global Warming Potential (GWP). The values used are based on the current global warming potential with reference to a time horizon of 100 years. This method of calculation ensures that appropriate account is taken of the emissions of all important greenhouse gases in their contribution to global warming.

**Organizational system boundary**

No further breakdown of Scope 1 and Scope 2 emissions in accordance with ESRS E1-6 50 is required.

**Emissions calculation**

The emissions are calculated by multiplying the activity data by the emission factors. The traditional recording of emissions is based on capturing the physical-technical activity data (e.g. volume, weight, number of units of raw materials and semi-finished products purchased) and the subsequent multiplication by emission factors (tCO2e per unit).

$$tCO_2e = \text{physical-technical activity data (unit)} \times \text{emission factor (tCO}_2e \text{ per unit)}$$

**Activity data**

Various methods for capturing activity data are available of differing quality. The most precise and therefore the preferred method is direct measurement of the emissions. Alternatively, activity data can be determined via process data (physical measurements, e.g. natural gas consumption in kWh/m³ or kilometers driven) or financial data (monetary measurements, e.g. fuel bills with quantities) – i.e. primary data (see also: Energy consumption and energy mix (E1-5)). Primary data also deliver the highest accuracy with respect to the origin of the data as they relate specifically and directly to the GHG footprint to be assessed. Secondary data based on flat rates or data from similar processes are used when primary data are not available.

In the present GHG footprint, the share of primary data in Scope 3 is a mere 1.9% which equates to an emission level of 27.05 t CO2e. The data quality was assessed by means of the following parameters in order to reflect uncertainties and assumptions in this context. Accuracy (primary vs. secondary data), completeness (e.g. survey period), recency and the geographical reference of the data. Based on the above, corresponding uncertainty factors were determined on the activity data level and used to offset the uncertainties in the calculation.

ATOSS discloses its total GHG emissions broken down by Scope 1, Scope 2 and significant Scope 3 emissions with all Scope 3 categories of relevance to ATOSS included in the calculation.

The data quality within individual scope categories is examined below.



**Scope 1 greenhouse gas emissions**

The Scope 1 emissions relate to ATOSS' direct greenhouse gas emissions. These emissions arise directly on site, i.e. from sources under the control of the company. They include ATOSS' fuel consumption for generating heat (natural gas) and for its own vehicle fleet (diesel and petrol). The emission factors for Scope 1 originate from the DEFRA database (Department for Environment, Food & Rural Affairs). The activity data for Scope 1 are based on suppliers' direct measurements.

Gas consumption was determined as a function of the data available at individual Group facilities on the basis of various defined methods of calculation: average of actual gas consumption on the basis of the last 1-3 available statements or consumption estimates based on reference values

Determination of the consumption figures resulting from use of the leased vehicle fleet is based on the annual mileages reported by employees (broken down by type of fuel).

**Scope 2 greenhouse gas emissions**

Scope 2 emissions comprise ATOSS' indirect greenhouse gas emissions arising from the generation of electricity and heat procured by ATOSS. In order to calculate Scope 2 emissions, the electricity purchased is multiplied by country-specific emission factors (location-based). In order to identify the potential savings to be achieved by procuring renewable energies, Scope 2 emissions are additionally calculated via the specific emission factor of the explicit electricity provider (market-based). The procurement of green electricity as well as gray electricity and district heat are relevant for ATOSS in this context. The emission factors for Scope 2 originate from the DEFRA database and the German Federal Environment Agency (UBA). The activity data for Scope 2 are based on suppliers' direct measurements.

Electricity consumption was determined as a function of the data available at individual Group facilities on the basis of various defined methods of calculation: actual consumption on the basis of the last available statements (plus any consumption surcharges) or consumption estimated on the basis of reference values. Hyperscalers' electricity consumption is based on the electricity consumption reported by data centers.

District heat consumption was determined as a function of the data available at individual Group facilities on the basis of various defined methods of calculation: average of actual district heat consumption on the basis of the last 1-3 available statements (plus any consumption surcharges) or consumption estimates based on reference values.

**Scope 3 greenhouse gas emissions**

Scope 3 emissions are divided into 15 categories covering various aspects of the value chain. Not all Scope 3 emission categories are relevant for ATOSS and its operations. All relevant Scope 3 categories were included in the calculation.

Category	Included / excluded	Justification for non-consideration	Methodological notes on estimates / uncertainties / bills	Category precision
Cat. 1 – Purchased goods and services	included	n.a.	<p>A) ATOSS has no direct control over hyperscalers' electricity consumption. Instead, data center operators are responsible for their operation and energy supply.</p> <p>Nevertheless, the indirect emissions from the electricity consumption of these data centers must be recorded in ATOSS' Scope 3 accounting as they are required for hosting and running the software – i.e. are linked to ATOSS business activities. These emissions are therefore taken into account under Scope 3.1. These emissions were projected using the operator's direct disclosures (activity data and emission factors).</p> <p>B) Inclusion of purchased Notebooks. As part of the assessment of the data quality, an uncertainty factor of 11% in each case was applied.</p> <p>Sources used for EF: information from the operator (hyperscale) and PCF of a Notebook direct from the manufacturer (HP)</p>	average
Cat. 2 – capital goods	excluded	Negligible due to low purchase volumes	n.a.	n.a.
Cat. 3 – Activities in connection with fuels and energy (not included in Scope 1 or Scope 2)	included	n.a.	Data collection based on actual consumption figures	average
Cat. 4 – Upstream transport and distribution	excluded	As ATOSS supplies digital products and specializes in software-based solutions, the emissions normally associated with the upstream transport of physical goods do not apply to ATOSS.	n.a.	n.a.
Cat. 5 – Waste incurred in operations	excluded	Negligible due to low volumes	n.a.	n.a.

Category	Included / excluded	Justification for non-consideration	Methodological notes on estimates / uncertainties / bills	Category precision
Cat. 6 – Business travel	included	n.a.	Emissions from air and rail travel were included. The data originate from ATOSS' travel management system and the quality of the data is therefore high (primary data).  Sources used for EF: DEFRA 2023 or DEFRA 2024	average
Cat. 7 – Commuting employees	included	n.a.	The average distance assumed is based on a mean figure for average commutes. Source: Agora Pendlerverkehr in Deutschland 2017 [Agora Commuter Traffic in Germany 2017]. Emissions associated with working from home are also accounted for in Category 3.7 Commuter traffic.  As the accounting here rests on assumptions, uncertainty factors were applied in the course of assessing the data quality. An uncertainty factor of 18% was applied in each case to address the uncertainties.  Sources used for EF: DEFRA 2023 or DEFRA 2024	average
Cat. 8 – Leased systems upstream	excluded	The use of rented or leased systems upstream is not significant for ATOSS' business as ATOSS primarily uses cloud-based services and already records all relevant emissions under its direct operational control (Scopes 1 and 2).	n.a.	n.a.
Cat. 9 – Downstream transport	excluded	Similar to upstream transport, emissions from downstream transport and distribution are insignificant for ATOSS as ATOSS' products are mainly distributed digitally.	n.a.	n.a.
Cat. 10 – Processing products purchased	excluded	There is no physical processing of products sold after their sale for a software company such as ATOSS that provides its products digitally. For this reason, this category does not apply.	n.a.	n.a.

Category	Included / excluded	Justification for non-consideration	Methodological notes on estimates / uncertainties / bills	Category precision
Cat. 11 – Use of products sold	included	n.a.	Emissions occur on the customer's premises from using the software until the end of its expected use (emissions from using software for on-premises or cloud licenses).  A simplified model was used to estimate the emissions based on the current number of users, the average daily duration of use of ATOSS software solutions over their expected useful life. The emissions factor relates to greenhouse gas emissions for home office data transmission.	low
Cat. 12 – Treatment of products at the end of their service life	excluded	ATOSS' business model is focused on the sale of intangible products. As ATOSS' software products are digital and have no physical life cycle, they do not incur any emissions associated with the disposal or recycling of physical goods. The proportion of hardware sold is very low and the resulting emissions are therefore non-material. This category is therefore not relevant for ATOSS' business.	n.a.	n.a.
Cat. 13 – Leased systems downstream	excluded	Emissions arising from the use of downstream rented or leased systems are typically not relevant for ATOSS' business model as ATOSS relies on cloud-based infrastructures already recorded in the calculation of direct emissions.	n.a.	n.a.
Cat. 14 – Franchises	excluded	As the ATOSS business model does not include a franchise system, emissions from this category do not apply.	n.a.	n.a.
Cat. 15 – Investments	excluded	Investments in other companies or projects are usually not significant for the primarily digital alignment of ATOSS' business as ATOSS capital flows are mainly directed at the development and enhancement of software solutions, but not at physical systems or external companies.	n.a.	n.a.

ATOSS reports its total GHG emissions broken down by Scope 1, Scope 2 and significant Scope 3 emissions, in accordance with the table below:

	Retrospective				Intermediate targets and target years				
	Reference year (2023)	2023	2024	% (2024/2023)	2025	2030	2045	(2050)	Annual % of the target year / reference year
<b>Scope 1 greenhouse gas emissions</b>									
Scope 1 gross GHG emissions (t CO <sub>2</sub> e)	711	711	679	95%	0%	-18%	-100%	n/a	n/a
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading systems (in %)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Scope 2 greenhouse gas emissions</b>									
Location-related Scope 2 gross GHG emissions (t CO <sub>2</sub> e)	646	646	457	71%	n/a	n/a	n/a	n/a	n/a
Market-related Scope 2 gross GHG emissions (t CO <sub>2</sub> e)	208	208	127	61%	-77%	-90%	-100%	n/a	n/a
<b>Significant Scope 3 greenhouse gas emissions</b>									
Total indirect (Scope 3) gross GHG emissions (t CO <sub>2</sub> e)	1,414	1,414	1,439	102%	-6%	-27%	-84%	n/a	n/a
1 Purchased goods and services	192	192	187	97%	n/a	n/a	n/a	n/a	n/a
<i>Of which cloud computing and data center services</i>	50	50	27	54%	n/a	n/a	n/a	n/a	n/a
2 Capital goods					n/a	n/a	n/a	n/a	n/a
3 Activities in connection with fuels and energy (not included in Scope 1 or Scope 2)	245	245	230	94%	n/a	n/a	n/a	n/a	n/a
4 Upstream transport and distribution					n/a	n/a	n/a	n/a	n/a
5 Waste generated in operations					n/a	n/a	n/a	n/a	n/a
6 Business travel	389	389	398	102%	n/a	n/a	n/a	n/a	n/a
Cat. 7 – Commuting employees	396	396	432	109%	n/a	n/a	n/a	n/a	n/a
8 Upstream leased assets					n/a	n/a	n/a	n/a	n/a
9 Downstream transport					n/a	n/a	n/a	n/a	n/a
10 Processing sold products					n/a	n/a	n/a	n/a	n/a
11 Use of sold products	192	192	192	100%	n/a	n/a	n/a	n/a	n/a

	Retrospective				Intermediate targets and target years				
	Reference year (2023)	2023	2024	% (2024/2023)	2025	2030	2045	(2050)	Annual % of the target year / reference year
<b>Significant Scope 3 greenhouse gas emissions</b>									
12 Treatment of products at the end of their service life					n/a	n/a	n/a	n/a	n/a
13 Downstream leased assets					n/a	n/a	n/a	n/a	n/a
14 Franchises					n/a	n/a	n/a	n/a	n/a
15 Investments					n/a	n/a	n/a	n/a	n/a
<b>Total GHG emissions</b>									
Total GHG emissions (location-based) (t CO <sub>2</sub> e)	2,771	2,771	2,575	93%	n/a	n/a	n/a	n/a	n/a
Total GHG emissions (market-based) (t CO <sub>2</sub> e)	2,333	2,333	2,245	96%	-11%	-30%	-90%	n/a	n/a

**Intensity of gross GHG emissions on the basis of net revenues**

<b>GHG intensity per net receipt</b>	<b>2024</b>
Total GHG emissions (location-based) per net receipt (t CO <sub>2</sub> e/EUR)	0.00
Total GHG emissions (market-based) per net receipt (t CO <sub>2</sub> e/EURt)	0.00
Net revenues used to calculate greenhouse gas intensity	170,625,446
Net revenues (other)	0
Total net revenues (in financial statements)	170,625,446

In calculating the key emissions indicators reported here, ATOSS was supported by external consultants who validated the figures.

## Reducing greenhouse gases and projects to lower greenhouse gases, funded via carbon credits (E1-7)

No decision has been taken as yet on the future treatment of remaining or unavoidable residual emissions. ATOSS' focus is currently on avoiding and reducing greenhouse gases.

## Internal carbon pricing (E1-8)

No internal carbon price has been defined as yet.

## Expected financial impact of material physical risks and transition risks as well as potential climate-related opportunities (E1-9)

ATOSS' business model is neither affected by physical risks nor is there any material transition risk. At the same time, it is completely free of physical and transitory climate change risks. For this reason, no cost savings are expected as a result of climate protection measures. Instead, the Group is expecting increased expenditure caused by investments. As a general rule, climate change adaptation is not material for ATOSS.

## ESRS S1 – Company workforce

### Our material impacts, risks and opportunities

#### Positive impacts\*

- (1) Prevention of sickness and incentives for a healthy lifestyle
- (2) Competitive remuneration and further benefits for employees
- (3) Training and further education for employees
- (4) Fast reboarding after returning from parental leave
- (5) Flexible work agreements incl. working from home
- (6) Every employee – irrespective of their age, ethnic origin and nationality, gender, physical and mental abilities, religion, ideology or their sexual orientation and identity – can contribute to the success of the company with their individual personalities and strengths, thereby unlocking their full potential

#### Risks

- (1) Lack of healthcare leads to high rates of sickness and disrupts operating processes
- (2) Competition for qualified staff has become one of the greatest challenges for many companies and ATOSS, too, has to face up to this problem.

#### Opportunities

- (1) The reconciliation of family and work is becoming an ever more important factor in the competition for staff.
- (2) Enhancing employer's attractiveness for applicants
- (3) Employee diversity promotes the company's agility and capacity for innovation.
- (4) The professional and personal skills of ATOSS employees are game-changers in persuading customers, investors and business partners to choose the company and thereby play an important part in the success of the business

\*The positive impacts relate to all employees of the ATOSS Group as a matter of principle

### Transparent and trusting corporate culture and/or employee satisfaction

#### Concepts, due diligence processes and targets

ATOSS attaches great importance to a transparent, appreciative and trusting corporate culture. Its employees are the key factor in successfully achieving the company's targets. The Employees sphere that falls within the scope of ESRS S1 – Company workforce – is the responsibility of the Chief People Officer who manages the Human Resources Department in the ATOSS Group and reports to the CEO. This ensures that the perspectives and interests of the employees are incorporated into the strategies, decisions and actions of management.

Annual Group-wide employee surveys that form part of the ATOSS Listening Strategy (Connect@ATOSS Engagement Survey and Pulse Survey) support the focus of ATOSS human resource management, driving its development by targeting the issues that reflect priorities and strategies. A fixed set of questions helps to determine annually updated metrics (on subjects such as commitment, communication, cooperation, corporate culture, diversity & inclusion, innovation, professional development, purpose, security, team, work-life balance and the workplace). The results of the survey are analyzed, communicated internally and serve as a foundation for the introduction of company-wide activities in the area of People & Culture in order to implement the ATOSS core values described in the Code of Conduct.

In order to address negative impacts on its employees, ATOSS has set up various anonymous complaints mechanisms for reporting and remedying complaints in the company and in the process always seeks to achieve dialog with and between the parties involved. ATOSS strives to create a culture in which everyone has the confidence to address matters of importance to them. This includes encouraging them to express their opinions freely, including towards colleagues situated higher up the hierarchy. This is aided among other things by the annual survey on the Leadership Index which measures expectations of the role of employees with managerial responsibility. Furthermore, there are further channels for freely voicing opinions, the availability of which is communicated to employees as part of the onboarding process: HR business partners, whistleblower hotline, Works Council, person of trust, diversity and inclusion team as well as dialog as part of the

annual employee growth interviews with the manager. ATOSS endeavors to ensure that its employees not only have access to these channels but also have the knowledge, trust and security to use them where needed free of reprisals in accordance with specifications defined in the Code of Conduct. In the course of info campaigns and regular mailshots, employees are actively encouraged and reminded to participate in the various forms of the employee survey and use the communication channels offered. As a general rule, the measures described are open to employees of the ATOSS Group and will also be retained in this form going forward.

For further information on the ATOSS whistleblower hotline and protection for those that use it from reprisals, see the Section on Corporate governance (ESRS G1).

The HR Talent Management department run by the Chief People Officer takes care of strategic and operational HR concerns across the Group at ATOSS, refining measures with a positive impact on employees and steering clear of potentially negative effects on them.

**Targets**

In the area of transparent and trusting corporate culture or employee satisfaction, ATOSS has also established further company-specific indicators not defined in ESRS 1. The following targets were agreed for 2024 and 2025:

- Employee Engagement Index of > 80%
- Employee Net Promoter Score (eNPS) with a target of ≥ 25
- Leadership Index of 3.7
- Working Flexibility Satisfaction Index of ≥ 75%

**Progress and measures**

Maintaining a continuous dialog with its employees is an important issue for ATOSS management. The aim of this dialog is to involve employees in the further growth of the company. As part of the quarterly Group-wide online event, ATOSS Fireside Chat, the CFO informs the workforce of the latest economic developments in the Group and gives its outlook for the coming months. The so-called "All Hands" online events led by the CEO give an insight into current developments in the company, offering employees the chance to converse directly with the Management Board.

In order to measure employee satisfaction, a Group-wide Engagement Survey was carried out in 2024 on the basis of 3 survey elements ("I am proud of what we are achieving here together", "My work has a special significance for me and is not 'just a job'", ATOSS is for me a secure, reliable employer") in which 68 percent of all Group employees participated. The result was that an Employee Engagement Index of 83 percent was achieved. The target for the 2024 financial year was over 80 percent. In addition, the following HR indices were surveyed in 2024 in order to identify actual and potentially positive and negative impacts on employees, measure the success of the actions taken and in the event of negative impacts, arrange for remedial action. To this end, targets were defined and communicated in advance with the aim of achieving high rates of participation. The efficacy of the measures and initiatives is tracked and evaluated by the Human Resources department.

**HR indices for measuring employee satisfaction**

Key indicator	Units	2024 Target	2024 Actual
Employee Engagement Index	%	> 80	83
Employee Net Promoter Score (eNPS)	Points	≥ 25	33
Leadership Index	Points	3.7	3.7
Working Flexibility Satisfaction Index	%	≥ 75	75

**§ Accounting policies**

**Employee Engagement Index:** measures employee satisfaction on the basis of 3 survey elements

**Employee Net Promoter Score (eNPS):** measures the probability that employees would recommend ATOSS as an employer.

**Leadership Index:** measures the expectations of the roles of employees with managerial responsibility (rating scale of 1-5 points; 1 = expectations of the role not yet met; 3 = expectations of the role met; 5 = expectations of the role far exceeded across the board).

**Working Flexibility Satisfaction Index:** measures employees' satisfaction with regard to their work / life balance.

An external analysis and assessment of employer attractiveness was also carried out again in 2024 by the Top Employers Institute. The Institute awarded ATOSS Software SE the accolade of "Top Employer" for the fifth time in succession. This puts the company among the best employers in Germany according to the Top Employers Institute. The certification program analyses the personnel strategy in practical employee offerings such as the talent strategy, personnel planning, onboarding, training and manager development as well as career and succession planning and the corporate culture.

The insights gained from the evaluation of internal surveys and external assessments offer important pointers for the Management Board and the Human Resources department for their personnel work going forward. Thanks to the fixed cycle of dialog and survey formats, measures implemented to improve employee concerns are monitored, taking account of employee interests. The Human Resources department is also responsible for monitoring measures in the human resources sphere.

ATOSS' objective is to keep employee engagement and satisfaction at what the Management Board considers to be a high level in the future and to grow these indicators further still. To this end, the Group has also set appropriate targets for the 2025 financial year.

**Diversity, inclusion, non-discrimination as well as human rights and labor rights**

**Concepts, due diligence processes and targets**

The Management Board regards diversity, equal rights and inclusion as elemental components of open, innovative corporate culture, and it is determined to maintain a working environment that encourages employees to contribute their differing perspectives. Every employee – irrespective of their age, ethnic origin and nationality, gender, physical and mental abilities, religion, ideology or their sexual orientation and identity – should be able to contribute to the success of the company with their individual personalities and strengths, thereby unlocking their full potential. ATOSS has defined this approach to diversity, equality & inclusion in its Diversity Policy, which applies to all employees and at the same time forms the basis for dealing with diversity within the company. The policy defines what ATOSS understands by diversity, equality and inclusion, which third-party initiatives it refers to and how diversity is embraced in everyday life.

ATOSS is convinced that employee diversity boosts the company's agility and innovative talent as different perspectives are the breeding ground for new ideas. By signing the Diversity Charter every year, ATOSS is demonstrably advocating for a respectful working environment free of prejudice.

In addition, it defines what ATOSS regards as ethically correct conduct in everyday working life. Among other things, it also covers the subjects of equal rights and non-discrimination. For example, ATOSS is guided by the principle of equal opportunities as well as qualification-led and performance-related criteria in its personnel decisions such as the selection, appointment, promotion, remuneration and training of staff as well as when switching jobs. Gender-specific and ethnic differences play no part. Besides the ATOSS core values, further contents of the Code of Conduct include: fair competition and antitrust law, compliance and anti-corruption, occupational health and safety, protection of the environment, data protection and confidentiality. When the Code of Conduct was prepared, the interests of stakeholders were taken into account, particularly by including the HR and Compliance & Data Protection departments. The Code of Conduct is available on the company's homepage on the following link: <https://www.atoss.com/de/unternehmen/verhaltenskodex>.



The aim of the guidelines described that apply to all employees in the Group is to reduce the risk of discriminatory behavior and at the same time promote employee behaviors that can have a positive impact on customer satisfaction and consequently on ATOSS business success. Compliance with these behavioral principles is monitored particularly by managers and the Compliance department in the course of standard processes. The Management Board is responsible for implementing the guidelines.

In addition, ATOSS has committed to respecting and promoting social values such as internationally recognized human rights. The respect of human rights, children's rights and labor rights is non-negotiable and unconditional, encompassing observance of the United Nations' charter on human rights and children's rights, the recognized standards of the International Labor Organization (ILO) as well as European legislation. The principles of the UN Global Compact and the rules of the UN Conventions on the Rights of the Child also guide ATOSS' actions. In this context, ATOSS explicitly rejects all forms of forced labor or child labor. In cases where the company identifies potentially detrimental effects on human rights, it undertakes to take immediate, effective action to remedy the situation. ATOSS' approach to complaints and remedial measures consists in removing all negative impacts on the human rights of individuals, workers and communities which ATOSS has caused or contributed to. The efficacy of the measures and initiatives implemented as well as consideration of the interests involved are tracked and evaluated by the Human Resources department as part of regular processes (e.g. employee surveys, Pulse Surveys). With regard to further information on the subject of compliance and ethical conduct, see the Corporate governance section (ESRS G1).

**Targets**

In order to address the subject of diversity in the coming years with even greater intensity, and to further boost its attractiveness as an employer, ATOSS set itself the following targets for the first time in 2022, to be met by 2027, and the achievement of which it will also retain as targets in the 2025 financial year:

- Group-wide gender distribution: 50 percent female / 50 percent male
- Gender distribution among senior executives: 40 percent female / 60 percent male
- Gender distribution in management: 30 percent female / 70 percent male

In order to track its progress in achieving the defined targets, ATOSS evaluates employee percentages by gender and position.

**§ Accounting policies**

**Senior executives:** Employees with responsibility for teams

**Management:** Executive Leadership Team incl. authorized signatories excl. the Management Board

**Progress and measures**

Various measures for promoting employee diversity will also be implemented across the Group for all employees of the company in the 2024 financial year. For example, a Diversity Day was once again staged on which employees were able to learn more on the subject of multigenerational collaboration. Diversity newsletters also kept employees regularly up to date on all the measures implemented and scheduled in this area such as the format of the "Culture Talks" in which employees were able to learn more about the country, culture and customs of their foreign colleagues. There is also a mandatory e-learning format in place that focuses on the ATOSS Code of Conduct, thereby providing an important boost to the subjects of diversity and inclusion to ensure that our dealings with each other in the Group are open and free of prejudice. Potential infringements against diversity, equal rights and inclusion can be reported by any employees through the whistleblower hotline without fear of reprisals and will be subsequently investigated by the Compliance committee as well as being reported to the Management Board and Supervisory Board.

In ATOSS' view, the measures described succeeded in creating an inclusive working environment for implementing the Diversity Policy adopted by the Group. This is also evidenced by the results of this year's Engagement Survey with an approval rating of 87 percent in the area of diversity and inclusion. At the same time, the diversity measures actioned further innovation while boosting employee satisfaction and loyalty. When the Diversity Policy was prepared in 2022, the interests of stakeholders were taken into account, particularly by including the HR department. The Diversity Policy is available to all employees on the Intranet.

In the next financial year, ATOSS is planning to continue with the measures implemented in the reporting year in the area of diversity.

The following key indicators are published in order to show the diversity and characteristics of employees in the company:

As of 12/31/2024, ATOSS employed 820 staff across the Group (previous year: 775) from 49 countries (12/31/2023: 49).

**Total number of employees by age (number of persons)**

	12/31/2024	12/31/2023
<30	274	275
30-50	468	423
>50	78	77
<b>Total number of employees</b>	<b>820</b>	<b>775</b>

**Total number of employees by gender (number of persons)**

Gender	12/31/2024	12/31/2023
Male	489	458
Female	331	317
Diverse	0	0
not provided	0	0
<b>Total number of employees</b>	<b>820</b>	<b>775</b>

**Total number of employees by country (number of persons)**

Country	12/31/2024	2024 (ø)	12/31/2023	2023 (ø)
Germany	558	553	528	504
Romania	207	205	194	187
Austria	17	16	17	19
Switzerland	15	13	13	13
Netherlands	14	13	13	13
Sweden	4	4	5	6
Belgium	2	2	3	4
France	3	2	2	1
<b>Total</b>	<b>820</b>	<b>808</b>	<b>775</b>	<b>747</b>

Total number of employees by tier of management and gender (number of persons)

	Target (%)	12/31/2024	Proportion (%)	12/31/2023	Proportion (%)
<b>Senior executives</b>	<b>100</b>	<b>116</b>	<b>100</b>	<b>113</b>	<b>100</b>
Male	60	76	66	78	69
Female	40	40	34	35	31
<b>Management</b>	<b>100</b>	<b>12</b>	<b>100</b>	<b>9</b>	<b>100</b>
Male	70	9	75	7	78
Female	30	3	25	2	22
<b>Group-wide</b>	<b>100</b>	<b>820</b>	<b>100</b>	<b>775</b>	<b>100</b>
Male	50	489	60	458	59
Female	50	331	40	317	41

Gender and age group distribution of the Supervisory Board (number of persons)

	12/31/2024	12/31/2023
<b>Male</b>	<b>4</b>	<b>4</b>
<30	0	0
30-50	2	2
>50	2	2
<b>Female</b>	<b>0</b>	<b>0</b>
<30	0	0
30-50	0	0
>50	0	0

Gender and age group distribution of the Management Board (number of persons)

	12/31/2024	12/31/2023
<b>Male</b>	<b>3</b>	<b>4</b>
<30	0	0
30-50	1	1
>50	2	3
<b>Female</b>	<b>0</b>	<b>0</b>
<30	0	0
30-50	0	0
>50	0	0

Total number of employees by type of contract, broken down by gender\* (number of persons)

12/31/2024				
Female	Male	Other	not provided	Total
<b>Number of employees (number of persons)</b>				
331	489	0	0	820
<b>Number of employees with permanent employment contracts (number of persons)</b>				
315	458	0	0	773
<b>Number of employees with fixed-term employment contracts (number of persons)</b>				
16	31	0	0	47
<b>Number of workers on call (number of persons)</b>				
0	0	0	0	0
<b>Number of full-time employees (number of persons)</b>				
249	439	0	0	688
<b>Number of part-time employees (number of persons)</b>				
82	50	0	0	132

\*Gender as stated by the employee

Total number of employees by type of contract, broken down by region (number of persons)

12/31/2024								
Germany	Romania	Austria	Switzerland	Netherlands	Sweden	Belgium	France	Total
<b>Number of employees (number of persons)</b>								
558	207	17	15	14	4	2	3	820
<b>Number of employees with permanent employment contracts (number of persons)</b>								
532	189	16	13	14	4	2	3	773
<b>Number of employees with fixed-term employment contracts (number of persons)</b>								
26	18	1	2	0	0	0	0	47
<b>Number of workers on call (number of persons)</b>								
0	0	0	0	0	0	0	0	0
<b>Number of full-time employees (number of persons)</b>								
457	183	13	13	13	4	2	3	688
<b>Number of part-time employees (number of persons)</b>								
101	24	4	2	1	0	0	0	132

With regard to the average number of people employed in the 2024 financial year, please also refer to the comments in the Economic and Business Report in the Management Report under 2.2 Results of operations, financial position and net assets of the ATOSS Group (IFRS).

**§ Accounting policies**

**Total number of employees:** The number of employees is determined on the basis of the number of persons centrally recorded in the Group's personnel management and HR software (headcount) at the end of the reporting period (including those absent on maternal leave and persons on fixed-term or part-time contracts – even if their work is only marginal (e.g. students)). Dismissed employees are recorded until their notice period has elapsed regardless of whether they were wholly or partially released from their assignments until the end of their notice period. Members of the Management Board, freelance staff, trainees and inactive employment relationships (e.g. parental leave) are not taken into account when determining the number of employees.

**Average number of employees:** one quarter of the sum of the number of employees at the end of each quarter

**Gender:** Information on the gender characteristics of male, female, diverse incl. any changes to them is recorded in the Group's personnel information system and is thus available for evaluations and calculations of key indicators.

**Senior executives:** Employees with responsibility for teams

**Management:** Executive Leadership Team (one level below the Management Board) incl. authorized signatories excl. the Management Board

The success of the health measures implemented is shown in the high Health Culture Index for measuring the health of employees. The company publishes the following key indicators in the area of occupational health and safety:

	<b>2024</b>
Sickness rate (%)	3
Health Culture Index (%)	97
Accidents at work (number)	8
Rate of work-related accidents (%)	0
Work-related sickness (number)	0
Fatalities as a result of accidents at work or work-related sickness (number)	0
Days lost due to accidents at work and damage to health (number)	3

**Health, well-being and occupational safety**

**Concepts, due diligence processes and targets**

The health of its employees is a top priority for the Management Board. Measures to promote good health in companies not only help individual employees and secure the long-term success of the business but also have a positive effect on society beyond the confines of the company. Successful company health management boosts the health of employees, reduces the physical and mental stresses and strains of work, prevents illness and enhances employees' commitment. Not least, the attractiveness of the employer for employees and applicants also gains a welcome boost. The company is therefore implementing various company health promotion measures at its facilities aimed at motivating employees to adopt a healthy lifestyle and strengthen their sense of personal responsibility in matters of health.

**Progress and measures**

ATOSS has a management system for occupational health and safety based on statutory requirements and recognized standards, and which covers all employees at facilities in Germany, Austria, Switzerland, Netherlands and Romania. The occupational safety committee meets every quarter. The occupational safety officer is the point of contact for employees in all questions of occupational health and safety and they advise the departments accordingly. Risk assessments are carried out on an annual basis. All employees also receive training once a year on the subject of occupational health and safety in the form of an online event. This ensures that all employees across the Group are incorporated into the management system for occupational health and safety. The indicators for accidents at work and work-related sickness (see below) gathered by the Group demonstrate the efficacy of the measures implemented.

One special concern of ATOSS is to preserve the health and work-life balance of its employees and to make work in the offices or home offices as pleasant as possible. To this end, the following measures were offered in the 2024 financial year through the ATOSS health management system: membership of Gympass with diverse sporting and health offers, various sporting offerings (yoga, football, running), regular check-ups by the works doctor (eye tests, flu vaccinations), consultation offers and information events on the subject of health (Virtual Health Week). This health offer is to be continued in the coming years. As a general rule, the health measures described are available to all employees of the ATOSS Group (depending on local offers) and contribute not only towards bolstering employees' health but also boosting the company's attractiveness as an employer.

**§ Accounting policies**

**Sickness rate:** Sick days of all employees employed in the company divided by the target working days (incl. scheduled days of absence)

**Health Culture Index:** 100% minus the sickness rate

**Work-related accidents:** Accident suffered by an employee during an activity directly related to their work, e.g. during working hours, a business trip or on their commute

**Work-related sickness:** all illnesses the occurrence of which is related to the employee's work and of which the employee notifies the employer.

**Rate of work-related accidents:** Number of accidents at work divided by aggregate standard working hours

**Staff recruitment and retention**

**Concepts, due diligence processes and targets**

The professional and personal skills of ATOSS employees are game-changers in persuading customers, investors and business partners to choose the company and thereby play an important part in the success of the business. ATOSS therefore always aims to recruit and retain the best talents. Competition for qualified staff has become one of the greatest challenges for many companies and ATOSS, too, has to face up to this problem.

To this end, the Talent Acquisition Department has been pursuing an Active Sourcing approach for several years in order to identify qualified external candidates across the Group and proactively make them aware of vacant positions. The measures implemented by the HR department are designed for the long term and are reviewed and if necessary adjusted.

Besides recruitment, employee loyalty is a significant factor in the successful implementation of ATOSS' growth plans. To this end, ATOSS offers its employees appropriate remuneration meeting the benchmarks in all countries in which the company operates, further perks, flexible work agreements, a positive, dynamic working atmosphere and opportunities for personal growth and development.

ATOSS measures employee recruitment and retention on the basis of different internal indicators and external assessments. The staff turnover rate is an important metric for determining employee satisfaction and the attractiveness of ATOSS for talented individuals and skilled workers.

The reconciliation of family and work is an important factor in the competition for staff. All employees have a statutory right to leave for family reasons. It is also a matter of some concern to ATOSS that employees across all levels of the hierarchy and all divisions of the company take advantage of their parental leave and that they can quickly slot back in after returning from their parental leave.

Digitalization has fundamentally changed the world of work. The hybrid working time model "New Work" introduced in 2021 enables nearly all employees at ATOSS to take advantage of working up to 50 percent from home thereby giving them greater flexibility to take account of their personal needs. Since 2023, the "work from home" option has been extended in most Group companies to include a "work from home" option from other EU countries for a fixed number of days. The working models described are designed for the long term and defined in a corresponding works agreement in the company. The success of the action taken is measured by the HR department on the basis of an annual Engagement Survey which questions employees about their work-life balance. See also comments on the Working Flexibility Satisfaction Index.

In the view of ATOSS, the measures described to promote the reconciliation of family and work as well as flexibility at the workplace make a successful contribution towards boosting the company's attractiveness as an employer and increasing the proportion of women in senior positions in line with the ATOSS diversity guideline.

#### Progress and measures

ATOSS succeeded in maintaining staff growth in the 2024 financial year thanks to the successful recruitment of employees in many departments of the company. In total, ATOSS took on 222 new employees in 2024. The proportion of women among the new recruits stood at 39%.

The staff turnover rate in the 2024 financial year came to 20.9% in total (staff turnover excluding students: 16.7%) and primarily reflected tougher international competition for the best talents. Here ATOSS implemented numerous measures – mainly in the areas of health, well-being and occupational health and safety as well as staff training and development – in order to strengthen employee loyalty to the company and to keep the loss of talented staff to a minimum.

In order to measure the measures implemented in employee recruitment and retention, the Group also collects the following key indicators:

	<b>2024</b>
Number of employees who left the company (number of persons)	169
Staff turnover rate (%)	20.9%
Number of employees who left the company excluding students (number of persons)*	129
Staff turnover rate (%)	16.7%
Employees who have a right to leave for family reasons (%)	100%
Employees who took advantage of their right to leave for family reasons (%)	11%
of whom male	4%
of whom female	7%
Average remuneration of ATOSS employees on a full-time equivalent basis in Germany (gross in EUR)**	86,102
CEO remuneration (EUR)	1,106,469
CEO pay ratio (ratio of CEO remuneration to the average remuneration of ATOSS employees on a full-time equivalent basis in Germany)	1:13
Ratio of the total annual remuneration of the highest paid individual (CEO) to the median of the total annual remuneration of all employees on a full-time equivalent basis (excl. the highest paid individual) – across the Group	1:17

\* For the calculation, see also the definition of the staff turnover rate under Accounting policies

\*\* excl. special payments

#### § Accounting policies

##### Staff turnover rate

The staff turnover rate is calculated as the ratio of the number of employees (see definition of "number of employees" in Accounting policies) (excl. members of the Management Board, freelance staff, trainees and inactive employment relationships (e.g. parental leave)) who left the company in the financial year (voluntarily, due to dismissal, (i.e. termination, severance), retirement or employees whose fixed-term contracts expired) to the average number of employees (excl. members of the Management Board, freelance staff, trainees and inactive employment relationships (e.g. parental leave)) in the financial year.

##### Leave for family reasons

Leave for family reasons includes the following categories: maternal, paternal and parental leave as well as leave to care for dependents (incl. children). As a general rule, all facilities in the ATOSS Group offer different forms of the statutory right to leave for family reasons although they are not uniform.

#### Staff training and development

##### Concepts, due diligence processes and targets

Training sessions and further education can play a role in achieving the budgeted sales growth, expanding the ATOSS product range and continuing to meet customers' expectations. For this reason, regular interviews focusing on performance and career development represent a vital tool for ATOSS in helping employees to grow (e.g. in the form of annual reviews). In these interviews, employees, together with their supervisor, explore how they can achieve professional and personal growth, and what opportunities for doing so are on offer at ATOSS. In this context, the ATOSS Career Development Charter supports the professional and personal growth of employees and managers on an ongoing basis across the Group by means of numerous online and face-to-face offers in the areas of soft skills, leadership and technical product expertise as part of the ATOSS Learning Compass. New staff joining ATOSS also undergo a training program in the first few weeks consisting of a mixture of webcasts, self-learning and e-learning, offering them further training in professional skills, methodological approaches and personal growth. The training and further education offerings are available to all employees of the ATOSS Group and are regularly analyzed, reviewed and if necessary adjusted by the HR department.

##### Progress and measures

In the view of the ATOSS, the training measures offered by the Group in the reporting year have enabled the company to successfully implement the requirements of the ATOSS Career Development Charter. The average number of hours spent on training and further education broken down by employee category and department was as follows:

<b>Category</b>	<b>2024</b>
Employee category Managers	35
Employee category Staff	34
Sales	30
Customer Services & Support (CSS)	59
Finance, People & Organization (FPO)	18
Marketing	20
Innovation & Development (I&D)	28

The average number of training hours (compulsory and voluntary training) per employee in the ATOSS Group stood at 34 h in the 2024 financial year. With regard to the further training options on offer, ATOSS as a general rule makes no distinction between the genders of its employees.

The average number of training hours (compulsory and voluntary training) per employee in the Group, broken down by gender, is as follows:

	2024
Male	34
Female	34
Diverse	n/a

The proportion of employees in the Group who received an assessment of their performance and professional development documented in the Group's Human Capital Management system as part of their annual review with their line manager, was as follows:

	2024
Male	73%
Female	75%
Diverse	n/a

**§ Accounting policies**

**Average number of training hours per employee:** Total number of training hours completed divided by the average number of employees in the financial year (one quarter of the sum of employee numbers at the end of each quarter). For the definition of employees, cf. Accounting Policies in the section on diversity, inclusion, non-discrimination as well as human rights and labor rights.

**Compulsory training:** Compliance training on the code of conduct, general data protection regulation (GDPR), occupational health and safety, basics of data protection, basics of information security. All training is designed for a standard learning time of 60 minutes.

**ESRS S4 Consumers and end-users**

**Our material impacts, risks and opportunities**

**Positive impacts**

- (1) Handling of personal (customer) information in line with statutory requirements incl. the protection of such information from unauthorized access
- (2) The added value for customers in ATOSS solutions lies in their demonstrable contribution to greater value creation and competitiveness for its customers (cost optimization as a result of optimal deployment of available human resources).
- (3) The added value for customers in ATOSS solutions lies in their contribution to greater employee satisfaction for its customers and thus to better retention and motivation.

**Risks**

- (1) Data leaks / hacker attacks / leaking of customer data – cyber risks

**Opportunities**

- (1) A high level of information security leads to a good reputation
- (2) A high level of protection for customer data leads to a good reputation
- (3) High customer satisfaction is the basis for holding onto customers (net retention rate). In this way, market shares can be held or even expanded (customer successively expands portfolio).
- (4) To win new customers as a result of high technical expertise in certain sectors (thereby further expanding market share)

ATOSS' business model consists in the development and sale of workforce management solutions for companies (business-to-business). Due to the importance and added value of ATOSS software solutions for companies which acquire the ATOSS workforce management solutions to optimize their personnel planning, working time management and personnel deployment, the impacts, risks and opportunities for corporate customers and their end users resulting from the use of ATOSS solutions are described below. ATOSS addresses companies of every size and sector with its three digital workforce suites, "ATOSS Staff Efficiency Suite", "ATOSS Time Control" and "Crewmeister".

ATOSS attaches great importance to long-term customer relationships. These are based on mutual trust and the ability to recognize and understand their customers' requirements and work with them to meet their demands. The themes and topics of innovation and added value for customers, information security and the security of customer data are the responsibility of all members of the ATOSS Management Board and the departments entrusted with their implementation and observance, namely Sales, Marketing, Product Management, Research & Development, Cloud Solutions, Customer Services & Support and Finance. ATOSS has been using the Net Promoter Score (NPS) to measure customer satisfaction. In this way, the perspectives of corporate customers and their end users feed into the strategies, decisions and actions of ATOSS. At the same time, it serves to refine the solutions on offer and the development of measures to avoid actually or potentially negative impacts on customers.

The ATOSS values, enshrined in the Group-wide ATOSS Code of Conduct, underpin the respectful, responsible and sustainable interactions of the company's employees with their customers and their data.

**Innovation and value added for customers**

**Concepts, due diligence processes and targets**

ATOSS solutions add significant value for their customers by allowing them to deploy their existing personnel capacity more efficiently and adapt it quickly and agilely to meet changing underlying conditions. Fluctuations in demand, for example, can occur in companies at short notice due to volatile order books in industry, changing footfall in the retail trade, call volumes in call centers, fluctuating patient admissions in the health sector or seasonal peaks in logistics. To enable them to enjoy the benefits of the software, customers are trained in the use of workforce management solutions. In addition, there is a customer support hotline in place in case queries crop up during operation. There is no guideline to the themes and topics of innovation and value added for customers. The ATOSS core values form the foundation for the successful refinement of ATOSS software solutions and day-to-day interactions with customers.



The core task of ATOSS software solutions is to synchronize workload and working hours and generate cost-optimized deployment planning. This creates a productive, viable working environment which involves employees in the organization of their working time and contributes to greater employee satisfaction and productivity through its transparency. Furthermore, ATOSS Workforce Management Solutions can contribute toward raising productivity, efficacy and the service level and/or product quality.

Innovative working time concepts also create the platform for a better work-life balance and support effective employer branding – subjects and issues that are gaining in importance in times of skills shortages. Intelligent Working time management, demand-optimized Workforce scheduling and Workforce demand forecasting also prevent overtime or unoccupied time. Integrated workforce management thereby creates the foundation for a living and breathing organization that can respond to fluctuating requirements, while optimizing costs and demands. In this way, ATOSS makes an important contribution to its customers' innovations, digital transformation and their ability to stand out from their competitors.

Technological advances in ATOSS solutions are driven by the three departments, Product Management, Technology & Development and Cloud Operations which fall within the remit of the CTO. To this end, the Management Board defines and adopts product roadmaps with short and long-term action plans and targets at the beginning of the year, and reviews the progress made on an ongoing basis.

**Targets**

Sustainable economic growth will continue to form the basis of ATOSS' ability to innovate. ATOSS has therefore set itself the following targets for 2025:

- proportion of recurring revenue at around 70 percent
- average revenue growth of 19 percent from 2023 to 2025
- customers to grow to 20,000+

In addition, ATOSS pursues the ambition of further expanding its international customer base. In order to measure progress in reaching these targets, revenues incl. the share of recurring orders and the number of customers are regularly surveyed.

In the area of innovation and value added for customers, ATOSS set itself the following targets for the 2024 financial year:

- Long-term customer relationships: Cloud churn\* under 2 percent per year and Net Retention Rate (NRR) of at least 110 percent
- R&D investments of over 17 percent of total revenue
- Net Promoter Score (NPS) ≥ 10

The targets for innovation and value added were modified slightly for the 2025 financial year and defined as follows:

- Long-term customer relationships: Cloud churn\* under 2 percent per year and Net Retention Rate (NRR) of more than 110 percent
- R&D investments of around 16 percent of total revenue
- Net Promoter Score (NPS) ≥ 10

With regard to the Net Promoter Score (NPS), a long-term target (i.e. >5 years) of ≥ 35 was also set in 2022.

\*excl. the Crewmeister product

**Progress and measures**

ATOSS evaluates the success of its innovations on the basis of the number of customers won in the financial year and the level of R&D spending. Today, around 18,300 customers plan and manage their employees with software solutions from ATOSS. With a figure of EUR 25.6 million, around 15 percent of consolidated revenue was committed to the further development of ATOSS products and solutions in 2024, slightly below the target of over 17 percent. A total of 1 major release and 2 minor releases were rolled out for the ATOSS Staff Efficiency Suite (ASES) and ATOSS Startup Edition (ASE) products and 1 major release and 4 minor releases for the ATOSS Time Control product. Annual releases are a relevant cornerstone for maintaining customer satisfaction at a high level. With the level of its development expenditure, ATOSS is positioned among the top 100 European software manufacturers with the highest R&D expenditures in 2024 according to the study, "The 2024 EU Industrial R&D Investment Scoreboard"; this ranking puts the company in first place among Europe's workforce management software suppliers.

The value added provided by ATOSS solutions for customers and society was recognized in November 2023 with an award for personnel management in German-speaking territories – the HR Excellence Award. The HR Excellence Awards (HREA) jury crowned ATOSS victorious in the "Analytics & Technology, AI in HR & Software" category. The criteria for the assessment by HR experts comprised innovation, creativity, results and efficiency as well as the effectiveness of the project. The prize was awarded for the "AI-based personnel requirements forecast with the integration of PPR 2.0" which was developed together with Universitätsmedizin Mainz, Fraunhofer IKS, Flying Health and the ver.di Regional Office for Rhineland Palatinate/Saarland. The additional benefit in ATOSS solutions for customers lies in their demonstrable contribution towards greater value added and competitiveness. This was also underlined by a study commissioned by ATOSS in 2022 involving existing customers and companies not yet won over as customers by the Group on the subject of "The Future of Workforce Management". Measurable strategic effects result primarily in reducing personnel costs, sickness and staff turnover rates as well as over- and understaffing. In 2024, ATOSS was once again named by the international market research company Gartner as a representative provider in the European market for workforce management. The added value of ATOSS workforce management solutions and the level of customer satisfaction they engender can also be measured on the basis of the following key indicators monitored by the Group:

	2024 Target	2024 Actual
Churn rate Maintenance (%)	-	2.1
Churn rate Cloud (%)	<2	2.9
Share of R&D spending in total revenue (%)	>17	15
Net Retention Rate (NRR)	≥110	116
Net Promoter Score (NPS)	≥10	14

\*excl. the Crewmeister product

**Accounting Principles**

**Churn rate Maintenance:** Monthly Recurring Revenue (MRR Maintenance) of customers lost in the last 12 months divided by Monthly Recurring Revenue (MRR) in December of the reporting year.

**Churn rate Cloud:** Monthly Recurring Revenue (MRR Cloud & Subscriptions) of customers lost in the last 12 months divided by Monthly Recurring Revenue (Cloud & Subscriptions) in December of the reporting year.

**Net Retention Rate (NRR):** This indicator shows whether the sum of annual recurring revenue (ARR) in a certain twelve-month period has grown or contracted in the same customer group (all customers excl. the Crewmeister product).

**Net Promoter Score (NPS):** This indicator measures to what extent customers would recommend the ATOSS solutions sold. The NPS has been determined by means of regular in-house customer surveys (by mail and on the phone) since 2023, and it is calculated as the difference between the proportion of satisfied customers who would recommend ATOSS to others and the proportion of customers who judge the product or the services offered by ATOSS to be inadequate. Customers have the option to rate their recommendation on a scale of 0 (highly unlikely) to 10 (extremely likely). Depending on their rating, respondents can then be divided into one of the following three groups: promoters – score between 9 and 10; indifferent – score between 7 and 8; detractors – score between 0 and 6.

## Information security

### Concepts, due diligence processes and targets

ATOSS has implemented various measures and checks to ensure information security. The aim of these measures is to prevent attacks or unwanted activities that violate the confidentiality, integrity or availability of data, thereby interfering with the basic rights and freedoms of natural persons (e.g. through data protection breaches). Attacks and unintended activities include both the theft and manipulation or sabotaging of data.

The key measures implemented in 2024 by the IT Department in close cooperation with the responsible divisional management board and the CFO include both preventive and responsive, mitigating measures as well as control actions for all ATOSS facilities.

- Preventive controls, for example, involve the secure configuration of hardware and software, controlled access to devices and identities on a need-to-know basis, software updates, vulnerability management, defense against malware as well as educational inputs for users and obligatory annual online training for all ATOSS employees on the subject of information security.
- Detective controls, for example, include the analysis of data, monitoring and processing alerts, measuring external risk potential but also site inspections, service audits and penetration tests.
- Responsive controls cover incident handling, protective system changes and emergency management.

An Information Security Management System (ISMS) based on the model of the international security standard ISO/IEC 27001:2022 is in place for the technical security of ATOSS Cloud Operations. By implementing these measures, ATOSS once again achieved its declared goal of obtaining recertification for the ISMS in the reporting year. The Group has a backup data center in place, further boosting fail safety in the event of disruptions to the existing data center (power cuts, cyber attacks, acts of sabotage, natural disasters).

#### Targets

In 2023, ATOSS also set itself the following targets for 2024 in the area of information security:

- to maintain and refine the existing management system for information security incl. recertification to the new international security standard ISO/IEC 27001:2022 in the area of cloud services for workforce management solutions.
- availability rate for cloud services > 99.5 percent

For 2025, ATOSS is also retaining unchanged its target of maintaining and refining the existing management system for information security in accordance with the international security standard ISO/IEC 27001:2022 in the area of cloud services for workforce management solutions.

In the cloud, the Group will in future measure availability rates for its services on the basis of the percentage variance from Service Level Agreements, and for this purpose, it is setting itself a target of ≤ 15% for 2025 (SLA breaches as a percentage of total customer installations).

### Progress and measures

For ATOSS, the realization of a security strategy means guaranteeing the security of data critical to the business and important information resources. For this reason, various information security measures were implemented throughout the whole company in the 2024 financial year. Since 2022, there has also been an Information Security Management System (ISMS) in place that was extended in 2024 to include the new requirements of the new international security standard ISO/IEC27001:2022 and again passed its audit. Besides the regular, structured survey of relevant processes, the Information Security Management System (ISMS) includes procedures for observing statutory requirements on information security, the systematic registration of risks and for deriving and monitoring associated mitigation measures for the ATOSS Cloud Operation Services (COS) Department.

The availability target for cloud services in 2024 of > 99.5 percent was achieved or exceeded with an overall score of 99.9957 percent.

## Protection of customer data

### Concepts, due diligence processes and targets

The protection of personal data is defined as a fundamental right in Article 8 of the European Union's Charter of Fundamental Rights; according to the EU General Data Protection Regulation (GDPR), it also forms part of EU data protection laws. ATOSS pays attention to the protection of personal data and implements measures for this purpose. In the area of data protection, customers' perspectives are given corresponding weight and woven into the measures implemented by means of various established dialog formats such as customer satisfaction surveys, customer days or hotline conversations.

This includes handling personal information in accordance with statutory regulations, protecting such information against unauthorized access and giving data subjects the opportunity to take advantage of their rights prescribed in law. Potential data protection breaches are investigated immediately by the Data Protection department which sets a defined emergency plan in train in accordance with current regulatory requirements including a report sent to the supervisory authorities, communication with the persons affected, measures to limit the damage and documentation of the incident. Data subjects have various options for establishing contact with ATOSS, including via the email mailboxes set up for this purpose which are publicly accessible on the homepage. Breaches of data protection requirements can also be reported by employees anonymously and with no fear of reprisals via the ATOSS whistleblower hotline.

In addition to the ATOSS Code of Conduct, the protection of all customer data in the company is also governed by a data protection guideline. In drawing up this guideline, the concerns of our customers as a direct stakeholder group were prioritized. The guideline defines the underlying conditions at ATOSS from the perspective of data protection legislation on the basis of the General Data Protection Regulation (GDPR) in force in the EU, thereby creating an orientation framework for compliant conduct. Among other things, it covers the following aspects: principles and procedures governing data processing, defining the purpose of collecting, processing and using personal data, the use of remote maintenance systems, procedure for communicating test data on the secure handling of personal customer data, company data protection officers and information on enforcing the data protection guideline. The Management Board is responsible for implementing the data protection guideline which applies to all employees in the ATOSS Group. The guideline is monitored, in particular by managers and the Compliance and Data Protection departments, in the course of standard processes. Customer data protection is backed up by a Group-wide data protection management IT system that in particular addresses the implementation of documentation and accountability obligations under the GDPR. A data protection officer who undergoes regular training in the latest legislation, case law and customary implementation of data protection, advises every division in the Group on these matters. All employees are instructed to report any breaches of data protection regulations or internal company guidelines. Every tip-off alleging a potential breach of data protection regulations is taken seriously and investigated in accordance with internal guidelines.

### Progress and measures

In 2024, ATOSS once again conducted measures to ensure the protection of personal data. By prioritizing this subject, the Group is able to guarantee a high level of data protection at all times.

## ESRS G1 Corporate governance

### Our material impacts and opportunities

#### Positive impacts

- (1) Flat hierarchies
- (2) Open working environment that encourages all employees to contribute their differing perspectives
- (3) Social value added (optimal deployment of personnel resources in times of skills shortages)

#### Negative impacts

- (1) Compliance breaches

#### Opportunities

- (1) A positive working environment leads to lower staff turnover and greater employee loyalty (measurable strategic effects result primarily in reducing personnel costs, sickness and staff turnover rates as well as over- and understaffing)

### Roles and responsibilities

The Management Board is bound by the company's interests as well as the business policies of ATOSS and the principles of proper corporate governance within the framework of statutory regulations. The objective of its corporate governance is to boost the value of the company on a sustainable basis. In the process, the Management Board takes account of ecological and social objectives besides its long-term economic aims. In consultation with the Supervisory Board, it develops the company's strategic alignment and is responsible for implementing this strategy.

The core duty of the Supervisory Board is to make appointments to the Management Board, to regularly advise the Board as well as to monitor the management and attainment of the company's long-term objectives. This monitoring and advisory capacity also encompasses sustainability issues.

Members of the Management Board possess the necessary knowledge and experience to properly conduct the business of the ATOSS Group. Members of the Supervisory Board have the necessary knowledge and experience to properly perform their monitoring duties.

### Corporate culture and compliance

#### Concepts, due diligence processes and targets

The decisions and activities of ATOSS are marked by a culture of values defined by the Management Board and the systematic observance of statutory regulations and internal guidelines. ATOSS aspires to be a role model on the basis of honest, upright conduct, respectful collaboration and credibility in its relationships with employees, business partners and shareholders. This aspiration is built on the standards of behavior that apply throughout the Group, are defined by the Group in its Code of Conduct and which the Management Board is responsible for implementing. The Code of Conduct offers binding orientation for all employees, senior executives and management bodies. See Section SI for further information in respect of the ATOSS Code of Conduct.

The ATOSS Code of Conduct is currently available in two languages and it covers the following subject areas, among others:

- **ATOSS core values:**
  - **Credibility:** The Group discharges its assignments with authenticity, a sense of responsibility and commitment.
  - **Revolutionizing:** ATOSS acts flexibly, constantly generating new opportunities for the working environment of tomorrow.
  - **Reliability:** Stakeholders can rely on the expertise, continuity and quality of ATOSS' services.
  - **Fairness:** ATOSS plays by the principle of win-win. Clarity and mutual respect are the cornerstones of the ATOSS value culture.
  - **Pleasure in success:** ATOSS employees are part of a team, achieve their targets with enthusiasm and take pleasure in their joint success
- **Fair competition and antitrust law:** ATOSS subscribes unreservedly to competition by fair means and strict observance of antitrust law.
- **Compliance and anti-corruption:** All ATOSS employees must respect all the laws and regulations relevant to their working environment as well as internal instructions and guidelines. ATOSS will not tolerate any form of corruption, bribery, venality or other unlawful inducements. Respect for human rights, children's rights and labor rights is non-negotiable and unconditional, encompassing observance of the United Nations' charter on human rights and children's rights as well as the recognized standards of the International Labor Organization (ILO).

With regard to further subject areas covered by the ATOSS Code of Conduct such as occupational health and safety, equal treatment and non-discrimination, protection of the environment, data protection and trade secrets, please refer to the comments in Sections SI, S4 and EI.

In 2024, ATOSS again implemented various mechanisms to help its employees meet the requirements of the ATOSS Code of Conduct. They include online training sessions on the Group's learning management system which all employees including members of the Management Board must take every year. These sessions focus on the subjects of occupational health and safety, data protection and information security. This training has been supplemented by obligatory, annual participation in an e-learning seminar on the ATOSS Code of Conduct. All seminars form an integral part of the onboarding process and they impart an understanding of the ATOSS value culture as well as the guidelines and work instructions in place which are also easily accessible to all employees online.

ATOSS has a compliance management system in place to ensure that conduct throughout the Group is characterized by integrity and compliance with the law. This system represents an integrated approach to reducing risks and ensuring that rules are complied with in the company. In this process, responsibility for implementing and monitoring the compliance program lies with the Compliance Committee. This committee tests and evaluates compliance issues and concerns, ensuring that employees comply with the law, internal rules and procedures are followed and conduct lives up to the ATOSS Code of Conduct.

The main duties and tasks of the Compliance Committee comprise the following:

1. making all ATOSS employees aware of the subject of compliance and providing them with training
2. implementing compliance regulations
3. informing the Management Board and the Supervisory Board on compliance issues
4. advising managers and employees on questions regarding the Code of Conduct
5. regularly updating the Code of Conduct and all further compliance rules to adapt them to the current legal position
6. reporting regularly to the Management Board and Supervisory Board as part of the half-yearly risk and compliance management surveys.

As part of its compliance management system, ATOSS offers all employees across the Group the chance to report breaches of the Code of Conduct and/or guidelines implemented in the company anonymously and without fear of repercussions via the whistleblower hotline. Employees are informed accordingly as part of the annual, mandatory Code of Conduct training. Thanks to ATOSS' target of achieving a 100% penetration rate with respect to the training, all employees are informed of this option. The Code of Conduct itself guarantees them anonymity when reporting incidents. All reports received via the whistleblower hotline are investigated promptly, independently and objectively by members of the Compliance Committee which responds appropriately to justified concerns. In the process, ATOSS aligns its approach strictly with the requirements of the EU Whistleblower Directive and the German Whistleblower Act. All reports also form part of the half-yearly reporting to the Management Board and Supervisory Board as part of the risk and compliance management surveys.

Besides internal guidelines such as the Code of Conduct, external guidelines also govern the company's actions. For example, ATOSS uses the recommendations of the German Corporate Governance Code for good, responsible corporate governance as a guide. The code aims to make the German corporate governance system transparent and clear in order to thereby boost the confidence of investors, customers, employees and the public in the management and supervision of listed companies. Deviations from the recommendations and specifications of the German Corporate Governance Code are communicated in the declaration of conformity submitted annually by the Management Board and Supervisory Board; this declaration is available on the company's homepage.

A responsible approach to risks within the company also forms part of prudent management and good corporate governance. For this purpose, ATOSS has an internal control and risk management system in place which is used to analyze and control the Group's risk position. The risk management system serves the permanent identification and assessment of developments that may entail considerable disadvantages and helps to avoid risks that may jeopardize the future of the Group as a going concern (early warning system for risks). The Group uses risk principles defined in a risk manual together with a fixed risk management process as the basis for handling risks in an expedient and sensible manner. The disclosures (ESRS G1.3 MDR-A 68 a) are included in the information provided in Section 3.1 Risk management and control system across the Group in the combined management report (p. 12 and 13) and at the same time are an integral part of this Group sustainability report.

#### Targets

In the area of Compliance, ethical conduct and competitive behavior, ATOSS set itself targets for the first time in 2022 and it will keep to these targets unchanged in 2025. The relevant targets are as follows:

- to complete compliance training with a 100% participation rate

#### Progress and measures

Compulsory online compliance training on the subjects of occupational health and safety, health protection, data protection, information security and the Code of Conduct was carried out in the 2024 financial year, which can further reinforce awareness of compliance and security among employees in the Group. Above all, the introduction of the new online training on the subject of the Code of Conduct represents a further important tool for raising awareness among employees of the need to systematically observe statutory regulations and internal company guidelines. All employees are obligated to attend this training once a year. In particular, it includes the subjects of equal rights, inclusion and non-discrimination. The training measures implemented will also be continued in this form going forward.

In the area of the value culture and compliance, the ATOSS Group publishes the following key indicators:

	<b>2024</b>
Whistleblower reports (number)	0
Proportion of employees taking part in the compliance training (%)	97%
of whom male	99%
of whom female	94%

#### § Accounting policies

**Whistleblower reports:** The only cases to be reported are ones completed in the course of the financial year and which were reported to the Compliance Committee as partially or fully justified. All reports are processed in line with the specifications agreed with the Management Board and Supervisory Board for the processing of whistleblower reports. The chair of the Supervisory Board is informed immediately of any reports concerning members of the Management Board.

**Compliance Training:** compliance training on the code of conduct covers the following areas: corporate culture, occupational health and safety, data protection, information security, insider trading, company property, conflicts of interest, anti-corruption, antitrust law, prevention of money-laundering and terrorism, export controls, human rights, environmental protection, response to a serious incident. The minimum learning period is 5 minutes.

#### Social value added

##### Concepts, due diligence processes and targets

ATOSS offers workforce management solutions that help companies to make their working processes more efficient. In times of economic uncertainty and skills shortages, digital solutions for optimal workforce scheduling are growing in importance. ATOSS permits companies to make their workforce deployment more transparent and efficient, thereby boosting innovative energy and employee satisfaction. ATOSS Software SE is convinced that technological innovations will play a crucial role in developing modern ways of working.

On a regional level, ATOSS contributes to the economy by creating jobs. As of 12/31/2024, the company employs a total of 820 staff, 558 of them in Germany.

The ATOSS Impact Day was launched to encourage employees to volunteer. Employees and ATOSS also take part in the Christmas campaign "I Make Children's Eyes Shine" for sick children and adolescents. In 2024, ATOSS supported the "Wings for Life World Run" in which the proceeds were donated to spinal chord research, and it also contributes culturally as a member of the Board of Trustees of Freunde der Pinakothek der Moderne e.V (Friends of the Pinakothek of Modern Art).

To date, ATOSS has not defined any specific guidelines or targets for its social and community commitments and refrains from specifying the exact amount of its donations here.

# Assurance Report of the Independent German Public Auditor on a Limited Assurance Engagement in Relation to the Group Sustainability Report

To ATOSS Software SE (former ATOSS Software AG), Munich

## Assurance Conclusion

We have conducted a limited assurance engagement on the group sustainability report of ATOSS Software SE (former ATOSS Software AG), Munich, (hereinafter the „Company“) included in section „5. Group Sustainability Report“ of the group management report, which is combined with the Company’s management report, for the financial year from 1 January to 31 December 2024 (hereinafter the „Group Sustainability Report“). The Group Sustainability Report has been prepared to fulfil the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive, CSRD) and Article 8 of Regulation (EU) 2020/852 as well as §§ [Articles] 315b to 315c HGB [Handelsgesetzbuch: German Commercial Code] to prepare a group non-financial statement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Group Sustainability Report is not prepared, in all material respects, in accordance with the requirements of the CSRD and Article 8 of Regulation (EU) 2020/852, § 315c in conjunction with §§ 289c to 289e HGB to prepare a group non-financial statement as well as with the supplementary criteria presented by the executive directors of the Company. This assurance conclusion includes that no matters have come to our attention that cause us to believe:

- that the accompanying Group Sustainability Report does not comply, in all material re-spects, with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information to be included in the Group Sustainability Report (hereinafter the “materiality assessment”) is not, in all material respects, in accordance with the description set out in section „ESRS 2-IRO 1 De-scription of the procedure for determining and evaluating material impacts, risks and opportunities“ of the Group Sustainability Report, or
- that the disclosures set out in section „Information based on EU taxonomy“ of the Group Sustainability Report do not comply, in all material respects, with Article 8 of Regulation (EU) 2020/852.

## Basis for the Assurance Conclusion

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the „German Public Auditor’s Responsibilities for the Assurance Engagement on the Group Sustainability Report“ section.

We are independent of the Company in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has complied with the quality management system requirements of the IDW Standard on Quality Management: Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) issued by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW). We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

## Responsibility of the Executive Directors and the Supervisory Board for the Group Sustainability Report

The executive directors are responsible for the preparation of the Group Sustainability Report in accordance with the requirements of the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company. They are also responsible for the design, implementation and maintenance of such internal controls that they have considered necessary to enable the preparation of a Group Sustainability Report in accordance with these regulations that is free from material misstatement, whether due to fraud (i.e., manipulation of the Group Sustainability Report) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the Group Sustainability Report, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The supervisory board is responsible for overseeing the process for the preparation of the Group Sustainability Report.

## Inherent Limitations in the Preparation of the Group Sustainability Report

The CSRD and the relevant German statutory and other European regulations contain wording and terms that are still subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legal conformity of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the Group Sustainability Report.

## German Public Auditor’s Responsibilities for the Assurance Engagement on the Group Sustainability Report

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the Group Sustainability Report has not been prepared, in all material respects, in accordance with the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company, and to issue an assurance report that includes our assurance conclusion on the Group Sustainability Report.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process to prepare the Group Sustainability Report, including the materiality assessment process carried out by the Company to identify the information to be included in the Group Sustainability Report.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misleading representations, or the override of internal controls. In addition, the risk of not detecting a material misstatement within value chain information from sources not under the control of the company (value chain information) is generally higher than the risk of not detecting a material misstatement of value chain information from sources under the control of the company, as both the executive directors of the Company and we, as assurance practitioners, are ordinarily subject to limitations on direct access to the sources of value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.



**Summary of the Procedures Performed by the German Public Auditor**

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgement.

In conducting our limited assurance engagement, we have, amongst other things:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Group Sustainability Report.
- inquired of the executive directors and relevant employees involved in the preparation of the Group Sustainability Report about the preparation process, including the materiality assessment process carried out by the company to identify the information to be included in the Group Sustainability Report, and about the internal controls relating to this process.
- evaluated the reporting policies used by the executive directors to prepare the Group Sustainability Report.
- evaluated the reasonableness of the estimates and the related disclosures provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors have been unable to obtain.
- performed analytical procedures and made inquiries in relation to selected information in the Group Sustainability Report.
- performed site visits.
- considered the presentation of the information in the Group Sustainability Report.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Group Sustainability Report.

**Restriction of Use**

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is solely towards the Company. We do not accept any re-sponsibility, duty of care or liability towards third parties.

Munich, 25 February 2025

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Wirtschaftsprüfungsgesellschaft

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# Imprint

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