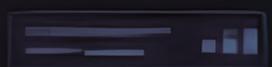




Remuneration Report 2025



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A. Introduction

This Remuneration Report explains the principles of the remuneration system for Executive Board and Supervisory Board members of ATOSS Software SE and describes the level and structure of remuneration for members of the corporate bodies in the 2025 financial year. The report is based on the requirements of Section 162 AktG (German Stock Corporation Act).

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

The Remuneration Report prepared and audited within the meaning of Section 162 AktG for the 2024 financial year was approved by the shareholders of ATOSS Software SE on 30 April 2025 with 70.10 per cent. No adjustments were made to the reporting.

B. Review of the 2025 Financial Year

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

A detailed presentation of the achievement of the financial and operational/non-financial performance criteria of the Executive Board in the 2025 financial year is provided in Section D.

In the 2025 financial year, ATOSS Software SE once again succeeded for the twentieth time in a row in exceeding the already high record sales and earnings figures of previous years. Group turnover rose by 11% to EUR 189.3 million (EUR 170.6 million in the previous year). In the same period, the operating result increased to EUR 68.1 million (EUR 68.1 million in the previous year) with an EBIT margin of 36% (37% in the previous year).

C. Remuneration system for Executive Board members

The following remuneration system for the Executive Board members of ATOSS Software SE (the “Company”) was approved by the Supervisory Board on 27 February 2025. It updates and selectively changes the previous remuneration system approved by the General Meeting on 30 April 2021. The remuneration system has remained largely unchanged, but individual elements have been clarified and adjusted, such as the definition of the maximum remuneration.

Pursuant to Section 120a (1) AktG, the General Meeting of a listed company resolves on the approval of the remuneration system for Executive Board members presented by the Supervisory Board each time there is a significant change to the remuneration system, but at least every four years. Against this backdrop, the Supervisory Board intensively reviewed and revised the remuneration system for the Executive Board members. The Supervisory Board believes the revised remuneration system ensures the Company’s competitiveness in recruiting key personnel to further implement the strategic growth plans.

The revised remuneration system for Executive Board members is clear and comprehensible and complies with the requirements of the German Stock Corporation Act.

The revised remuneration system will enter into force for all new service contracts to be entered into and extended after the 2025 General Meeting. If any existing Executive Board contracts are adapted to the revised remuneration system, the supervisory board may also limit the adjustment to individual remuneration components or individual aspects of the respective remuneration component, insofar as this affects the term of the existing contract.

I. Determining the maximum remuneration

The total remuneration to be granted to members of the Executive Board for a fiscal year (total of all remuneration amounts paid by the Company in the fiscal year, including basic annual salary, variable remuneration components, fringe benefits and pension expenses) is limited to an absolute maximum amount (“maximum remuneration”), irrespective of the fiscal year in which the remuneration is paid out. With regard to share-based remuneration, which may have been agreed for Executive Board activities in several fiscal years, the maximum remuneration is recognised as the payment amount attributable to each year of the contract term on a pro rata straight-line basis (in the case of contracts commencing or ending mid-year, on a pro rata straight-line basis from/to the mid-year commencement or end of the contract).

The maximum remuneration for the Executive Board chairman is seven (7) million euros. The maximum remuneration for ordinary members of the Executive Board is five (5) million euros each.

These amounts are absolute maximum limits that can be reached only if the demanding performance criteria are clearly exceeded and the Company’s share price increases significantly. The maximum remuneration can therefore be achieved only in the event of corresponding exceptionally positive developments. The Executive Board contracts currently agreed with the Executive Board members provide for a target remuneration below the respective maximum remuneration.

II. Contribution of the remuneration to the promotion of the business strategy and the long-term development of the Company

The remuneration system supports the business strategy of ATOSS Software SE to further consolidate its market position as a leading provider of time management and workforce scheduling software systems and to generate a high level of sustainable growth by continuously acquiring new customers and expanding the installations of existing customers.

The remuneration system provides incentives to promote this business strategy: The Short Term Incentive (STI) is based on the financial performance criteria of revenue and EBIT (unless otherwise agreed), which supports the focus on profitable growth. As part of a criteria-based adjustment factor (known as a ‘modifier’), operational and non-financial performance criteria (including ESG targets from the areas of environmental protection, social affairs and good corporate governance) with strategic importance for corporate development can also be taken into account when measuring the STI, thereby providing additional incentives for sustainable business practices as well. The multi-year bonus linked to the achievement of targets in strategically important areas and a share-based remuneration element (restricted stock units) also emphasise the orientation of remuneration towards performance and sustainable value enhancement.

The remuneration system also provides the framework for an appropriate remuneration for the Executive Board members, which makes it possible to attract qualified management personnel and retain them at ATOSS Software SE in the long term.

III. Remuneration components and performance criteria for variable remuneration components

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

The remuneration of the Executive Board members consists of fixed and variable remuneration components. The fixed remuneration components of the Executive Board members include a fixed annual basic salary as well as various possible fringe benefits and pension payments. The variable components are the Short Term Incentive (STI), which is based on short-term annual targets, the multi-year bonus, and the share-based remuneration component (Restricted Stock Units). Additional bonuses may be granted for exceptional performance in justified exceptional cases.

Fixed remuneration components	Fixed annual basic salary	Contractually agreed basic salary (payment in twelve monthly instalments)
	Pension scheme	Contractually agreed contribution to occupational pension scheme (e.g. reinsured pension fund)
	Fringe benefits	E.g. company car/car allowance; various insurance elements or allowances
Variable remuneration components	Annual bonus	Financial KPI, operational/strategic targets if applicable; modifier (0.9 to 1.1), incl. non-financial targets/ESG targets if applicable
	Multi-year bonus	Individual targets in strategically relevant areas (e.g. sales, personnel), taking into account multi-year performance
	Restricted Stock Units	Share-based remuneration with staggered waiting periods; granted in cash or ATOSS shares
Special bonus		In the event of extraordinary benefits at the discretion of the Supervisory Board; maximum amount 50% of the fixed salary
Malus regulation		Possibility of withholding variable remuneration not yet paid out in the event of serious breaches of duty
Maximum remuneration		Chairman of the Board: EUR 7 million Ordinary members of the Executive Board: EUR 5 million

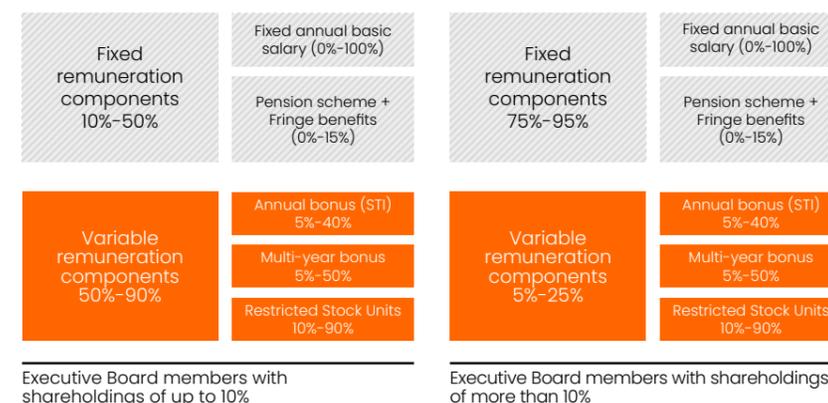
The Supervisory Board determines a specific target total remuneration for each Executive Board member, taking into account that Executive Board member's scope of duties and responsibilities. The target total remuneration relates to a full fiscal year and is made up of the sum of all remuneration components relevant to the total remuneration that are granted for the fiscal year in question (irrespective of the fiscal year in which the remuneration is paid out). The variable remuneration elements with an annual or multi-year assessment basis are based on the entitlement to payment in the event of full (100%) target achievement. Any share-based remuneration agreed for Executive Board activities in several fiscal years is recognised at the allocation value attributable to each year of the respective contract term on a pro rata straight-line basis (in the case of contracts commencing or ending mid-year, on a pro rata straight-line basis from/to the mid-year commencement or end of the contract).

The share of fixed remuneration components (annual salary, fringe benefits, pension expenses) in the target total remuneration amount to around 10–50%. Fringe benefits and pension expenses each amount to around 0–15% of the target total remuneration. The share of variable remuneration components in the target total remuneration amount to around 50–90%. The variable remuneration consists of around 5–40% remuneration with a one-year assessment basis, around 5–50% remuneration with a multi-year assessment basis and around 10–90% share-based remuneration.

Deviating from this, the share of fixed remuneration components of the target total remuneration is 75–95% for an Executive Board member who directly or indirectly owns more than 10% of the shares in ATOSS Software SE; in this case the share of variable remuneration components in the target total remuneration is correspondingly altered, although these do not have to include a share-based remuneration component.

The figures are based on the regular fixed and variable remuneration (target and grant amounts) excluding any bonuses.

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



2. Fixed remuneration components

2.1. Fixed annual basic salary

The Executive Board members receive a fixed and contractually agreed annual salary, which is generally paid in twelve monthly instalments on the last day of each month. The amount of the fixed annual salary particularly reflects the role in the Executive Board, experience, area of responsibility, and market conditions.

2.2 Pension scheme

For the benefit of the Executive Board members, the company grants an employer-financed company pension plan (in the form of a defined contribution plan based on reinsurance, for example) as a standard pension scheme. The Company makes monthly or annual contributions under the defined contribution plan to an external provider. The amount of the contributions and other details are contractually agreed.

Individual pension commitments made before 1 January 2025 are described in the remuneration report. The relevant pension scheme for Mr Obereder can also be continued if the contract is amended or extended in the future.

2.3 Fringe benefits

In addition, contractually agreed fringe benefits may be granted to Executive Board members. The Company may provide each Executive Board member with an appropriate company car for private use or pay a car allowance. In addition, up to 50% of the contributions paid for private health and long-term care insurance can be granted (limited to the employer's contribution that would be payable if the Executive Board member had statutory health and long-term care insurance). Retirement benefits for Executive Board members can also be subsidized by up to 50% (up to 50% of the contributions to the statutory pension insurance that would be payable if the Executive Board member would be covered by the statutory pension insurance). Furthermore, there is a pecuniary loss liability insurance (D&O insurance) with the legally required deductible as well as an accident insurance for the Executive Board members.

The company will pay the cost of dread disease insurance for the Executive Board chairman, Mr Andreas F.J. Obereder.

3. Variable remuneration components

The variable remuneration components are described below. Where relevant, the respective performance criteria are named and their connection to the business strategy and the long-term development of the Company is explained. In addition, the methods for assessing the achievement of targets with regard to the performance criteria are also discussed.

The variable remuneration components consist of an annual bonus (STI), a multi-year bonus, and a share-based remuneration component in the form of Restricted Stock Units.

3.1 Annual bonus (STI)

The STI is granted to the Executive Board members as a performance-related profit-share payment with a one-year assessment period. The payout amount of the STI in case of 100% target achievement ("Target Amount" or "Target STI") is determined in the Executive Board service contract.

Payments from the STI depend in the first step on financial performance criteria (such as turnover and earnings), supplemented where appropriate by operational and/or strategic annual targets. In the second step, the Supervisory Board uses a modifier (factor: 0.9 to 1.1) to take into account the achievement of other operational and/or non-financial annual targets. In particular, sustainability-related criteria from the areas of governance, social affairs and the environment can also be provided for on the basis of the sustainability strategy. Any extraordinary developments may also be taken into account.

The overall target achievement calculated from the performance criteria is multiplied by the modifier (0.9 to 1.1) and the defined Target Amount (in euros) and results in the payout amount. The annual payout amount of the STI is limited to a maximum of 200% (or a maximum of 220% if the modifier with a factor of 1.1 is applied) of the Target Amount. The payment amount is payable one month after preparation of the consolidated financial statements of ATOSS Software SE for the preceding fiscal year in agreement with the Supervisory Board and is due for payment one month after approval of the consolidated financial statements.

In the Executive Board service contract, monthly advance payments of a maximum of 50% of the Target STI (basis: target achievement of 100%) should be provided for.

Performance criteria

Unless otherwise agreed in the Executive Board service contract, the financial performance criteria relate to sales (ATOSS Group) and earnings before interest and taxes (EBIT) (ATOSS Group). Multiple defined financial performance criteria will be weighted equally among each other, unless the Supervisory Board determines otherwise.

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

Before the respective fiscal year begins, the Supervisory Board defines targets for the financial performance criteria, which are derived from the group planning for the respective fiscal year. After the end of the fiscal year, the overall target achievement is calculated on the basis of the target achievement regarding the individual performance criteria (such as sales and EBIT). The Supervisory Board determines the target achievement by comparing the actual values with the targets (budget values) of the respective fiscal year.

The range of possible target achievements for the financial performance criteria is between 0% and 200%. Depending on the target values (budget values correspond to 100% target achievement) of the financial performance criteria, a threshold and a maximum value are set. If the actual value achieved in the respective fiscal year is at or below the threshold, the target achievement corridor is missed and the target achievement is 0%. If the value actually achieved is at or above the maximum value, this results in a maximum target achievement level of 200%. Within the threshold and maximum value, the degree of target achievement develops linearly. The overachievement of the sales target may be contractually limited to a sales-EBIT ratio (example: overachievement is limited to the extent that consolidated sales may not exceed 20 times EBIT).

In addition to financial performance criteria, the Supervisory Board may also set annual targets as operationally and/or strategically oriented performance criteria that take into account the individual or collective performance of the Executive Board members, to the extent provided for in the Executive Board service contract. In this case, the content requirements for these annual targets correspond to the requirements for the targets of the multi-year bonus; please see the relevant explanations in the context of the multi-year bonus (see paragraph III.3.2 below). To ensure sufficiently differentiated incentivisation, only concrete targets that deviate from the concrete targets set as part of the multi-year bonus can be set for the annual bonus (STI).

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

The Supervisory Board shall set the targets at its due discretion, taking into account the corporate strategy communicated to the capital market, and shall also determine whether and to what extent individual targets for individual Executive Board members or collective targets for all Executive Board members are decisive. Multiple defined operational and/or strategic targets shall be weighted equally among each other, unless the Supervisory Board specifies otherwise.

The Supervisory Board assesses the target achievement based on suitable quantitative or qualitative surveys at its due discretion. The possible target achievement ranges from 0% to 200%.

The payment of the STI can also be made contractually dependent on compliance with the following financial payment conditions:

- The audited individual financial statements of ATOSS Software SE for the respective fiscal year show a net income (according to the German Commercial Code (HGB)); and/or
- The EBIT at group level in the respective fiscal year is positive.

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

Criteria-based adjustment factor

In addition, a modifier is envisaged as a criteria-based adjustment factor (factor: 0.9 to 1.1) as an integral part of the STI. The criteria-based adjustment factor is used to consider annual targets of strategic importance for the Company's development, which may also include sustainability-related criteria related to governance, social affairs, and the environment. Any extraordinary developments may also be taken into account.

Subject to any agreed specifications in the Executive Board service contract, the supervisory board decides on the selection of the performance criteria relevant for the criteria-based adjustment factor at its due discretion. Specific targets that may already be provided for as performance criteria of the STI or the multi-year bonus cannot be reconsidered in the adjustment factor.

The possible inclusion of sustainability targets from the key areas of action for ATOSS Software SE can also provide incentives to act in accordance with the sustainability strategy and in the interests of all stakeholders of ATOSS Software SE in the operating business.

It can also be agreed that the modifier will also consider extraordinary developments. This makes it possible to consider any special situations that are not adequately captured in the performance criteria, provided that no adjustment is made for such special influences in individual cases.

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

The Supervisory Board determines the modifier based on adequate quantitative or qualitative surveys at its due discretion depending on the level of fulfilment of the defined performance criteria and the possible occurrence of extraordinary developments. The factor of the modifier can be between 0.9 and 1.1. The performance criteria and the assessment of the extent to which the annual targets were achieved are disclosed and explained in the remuneration report for the relevant fiscal year. The same applies regarding any consideration of exceptional developments.

3.2 Multi-year bonus

In addition to the STI, the Executive Board members are granted a multi-year bonus dependent on individual targets of strategic importance for ATOSS Software SE.

The assessment period takes into account the term of the Executive Board member's contract (contract term) and the calendar years falling within the contract period (known as "target periods") and provides for a staggered payout of a partial amount depending on the average achievement of targets over several years. The amount of the multi-year bonus granted per fiscal year in the event of 100% target achievement is specified in the Executive Board service contract.

The definition of individual targets in strategically relevant divisions (such as Human Resources, Sales, and Technology) provides performance incentives for the successful implementation of concrete measures to achieve strategic targets. Linking demanding individual targets to quantitatively or qualitatively measurable criteria ensures that performance and remuneration are clearly connected. Staggered assessment and payout periods promote sustainable target achievement and provide incentives for consistent performance.

The multi-year bonus is determined by the achievement of operationally and/or strategically oriented individual targets in two or more target categories of strategic importance to ATOSS Software SE (such as Human Resources, Sales, and Technology). The relevant target categories are determined by the Supervisory Board, which also decides whether individual or collective categories apply to all Executive Board members. The specific targets may include the following aspects in particular:

- Strategic targets of corporate development
- Department-specific targets for the respective Executive Board member

When the fiscal year begins, the supervisory board defines one or more individual targets per target category per target period. Each full calendar year falling within the contract term constitutes one target period. The target periods in the contract term are combined into two accounting periods.

The Supervisory Board evaluates and determines the achievement of targets within three months after the end of the respective target period separately, for each target category, based on suitable quantitative or qualitative surveys using the target achievement points. The possible target achievement per target category ranges between 0% (no target achievement points) and 200% (20 target achievement points). Each target achievement point corresponds to a target achievement of 10% (examples: 5 points correspond to a target achievement of 50%, 12 points correspond to a target achievement of 120%).

Advances on the multi-year bonus can be paid in twelve equal monthly instalments up to a maximum of 50% of the target amount of the multi-year bonus (100% attainment). After the end of a target period and the determination of attainment, the multi-year bonus is paid out up to the amount of 100% attainment (the average of individual targets per target period being decisive), with advances already paid being set off.

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

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

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

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

The Supervisory Board may at its discretion also agree on deviating regulations for the multi-year bonus if and to the extent that the long-term incentive effect for targets of strategic importance for ATOSS Software SE is essentially maintained.

In particular, the individual targets can also be agreed for multi-year assessment periods as target periods (maximum for the agreed contract term) and corresponding accounting periods.

If the contract term of an executive board member covers a calendar year or short calendar year only partially (in the case of a contract term that deviates from the calendar year, such as a contract that starts on 1 April and ends on 31 March), this can also be taken into account appropriately.

Possible adjustments to the multi-year bonus are disclosed and explained in the remuneration report. The payment of the multi-year bonus can be made contractually dependent on ATOSS Software SE reporting a net income (HGB) for the respective accounting period. Furthermore, the payment of the multi-year bonus may be limited to the extent that the total amount of all variable remuneration elements to be paid to the Executive Board members does not exceed 50% of the net profit of ATOSS Software SE (HGB) reported in the respective accounting periods; any amounts exceeding this limit will be reduced equally for all Executive Board members.

3.3 Share-based remuneration component: Restricted Stock Units

The Executive Board members also receive share-based remuneration with a long-term incentive effect in the form of restricted stock units (RSUs) with a vesting period of several years. This does not apply to Executive Board members with existing qualified shareholdings in ATOSS Software SE (see III.1 above). The Supervisory Board has the option of granting RSUs as a cash-settled remuneration component (virtual shares) or in the form of share-based remuneration (real shares in ATOSS Software SE). The conditions for the commitment of virtual shares and real shares are essentially the same.

The RSUs are subject to a waiting period of up to five years, during which disposal over the respective payout amount or the respective number of shares is staggered (vesting period). The Executive Board members can only dispose of the full amount paid out or the respective number of shares after the end of the waiting period of up to five years. Most RSUs granted generally become available at the earliest on expiry of 2/3 of the entire vesting period of the RSUs. Additional periods of up to one year may be provided for the fulfilment of claims arising from the RSUs (settlement).

With the promised RSUs, the beneficiary member of the Executive Board thus participates in positive and negative share price developments over a period of several years. This helps to align the interests between Executive Board members and shareholders more closely. Contractually agreed waiting periods of several years ensure a focus on the strategic goal of increasing the value of the company in the long term.

For the share-based remuneration, the Supervisory Board determines a total allocation value for the respective appointment period (or, in the alternative, annually), which is converted into a corresponding number of RSUs based on the average share price (such as the average price of the last three months before granting) at the time of the commitment.

In the case of RSUs with cash settlement, the amount paid out is based on the average market price of ATOSS Software SE shares at the end of the respective waiting period (the average price of the last three months prior to expiry, for example). Cash payments are limited to a maximum of 200% (or a maximum of 220% if the adjustment factor for extraordinary developments (paragraph III.3.4) is applied with a factor of 1.1) of the allocation amount.

If the promised restricted stock units are serviced with shares in the company, treasury shares in particular can be provided for this purpose. The total value of the shares to be transferred is limited to a maximum of 200% (or a maximum of 220% if the adjustment factor for extraordinary developments (paragraph III.3.4) is applied with a factor of 1.1) of the allocation value. The number of shares to be transferred must be reduced accordingly. If the total value exceeds this value, the corresponding number of RSUs is forfeited without replacement.

In the event of premature termination of Executive Board activities, a significant change in the shareholder structure, or other extraordinary events, appropriate and customary regulations on the premature payment or availability of share remuneration and on full or partial forfeiture can also be agreed there. The consideration of corporate actions and dividend distributions during the vesting periods is based on the provisions in the Executive Board service contract.

The Supervisory Board can contractually tie the granting of RSUs to further conditions. In particular, the final number of RSUs granted can be adjusted depending on the achievement of strategically relevant, departmental targets. Subject to any contractual specifications, the Supervisory Board decides at its own discretion which targets are relevant. Depending on attainment, the final number of RSUs granted may increase or decrease by up to 50%.

3.4 Adjustment factor for extraordinary developments

With regard to the multi-year bonus (paragraph III.3.2) and the share-based remuneration component (paragraph III.3.3), the Executive Board service contract can stipulate that any extraordinary developments be taken into account by a modifier (factor: 0.9 to 1.1). In this case, the Supervisory Board may consider such special situations for these remuneration elements as well, at its due discretion. If payouts are adjusted, this must be specifically disclosed and explained in the remuneration report.

4. Special payment in the event of extraordinary developments and performance by an Executive Board member

In justified exceptional cases, the supervisory board may also grant Executive Board members a bonus for extraordinary achievements (such as the launch of new products, technological developments, and corporate transactions) or for assuming additional responsibility, the amount of which is at the Supervisory Board's due discretion. Any bonus is subject to the fixed maximum remuneration (paragraph I) and can also be limited to up to 50% of the fixed annual salary in the employment contract. If the Supervisory Board decides on a commensurate bonus in exceptional cases, the relevant underlying extraordinary performance and developments must be specified and the specific amount and date of payment must be determined in more detail. Any granting of such bonuses must be disclosed and explained accordingly in the remuneration report for the relevant fiscal year.

IV. Deferral periods for the payment of remuneration components

The multi-year bonus is generally paid out after the end of the target periods and determination of attainment (taking advance payments into account). If targets are exceeded, the portion of the multi-year bonus attributable to this overperformance is deferred until the end of the respective, regular multi-year accounting period and only paid out depending on the average overall attainment in the respective accounting period. If target periods of several years are agreed, settlement takes place at the latest after expiry of the agreed contract term.

The staggered payment from the share-based remuneration component (restricted stock units) is described under paragraph III.3.3.

With regard to the possibility of withholding variable remuneration not yet paid out (malus), see the following explanations under paragraph V.

V. Company's options to withhold variable remuneration components

The Supervisory Board may withhold some or all of the amounts paid out from variable remuneration components (annual bonus, multi-year bonus, and/or share-based remuneration component) under certain conditions (malus). For advance payments, this applies until the settlement of the target period.

If an Executive Board member severely breaches a statutory or contractual duty as specified in the Executive Board service contract, acting with at least gross negligence, the Supervisory Board may at its discretion reduce some or all of the variable remuneration still unpaid.

This does not affect statutory claims, such as the option of claiming damages.

VI. Share-based remuneration

The restricted stock units described in paragraph III.3.3 are deemed a share-based remuneration component for the purposes of Section 87a (1) sentence 2 no. 7 AktG. For the further information provided in this respect, please see the description under paragraph III.3.3.

VII. Remuneration-related legal transactions

1. Contract terms

Executive Board service contracts have a fixed term, so they may not be ordinarily terminated. The service contracts of the current members of the Executive Board have the following terms and termination provisions:

The service contract of the Executive Board chairman, Mr Andreas F.J.Obereder, will terminate on 31 December 2026. Mr Obereder's contract will also terminate if he is dismissed prematurely or resigns for good cause. The same applies if the Company is dissolved.

The executive service agreement of Mr. Christof Leiber dated 24 June 2021 was replaced by a new executive service agreement with effect from 1 July 2025 pursuant to a resolution of the Supervisory Board dated 25 July 2025 and extended until 30 June 2028. Likewise, the executive service agreement of Mr. Pritim Kumar Krishnamoorthy dated 24 June 2021 was replaced by a new executive service agreement with effect from 1 July 2025 pursuant to a resolution of the Supervisory Board dated 25 July 2025 and concluded for a five-year term until 30 June 2030.

In the case of new appointments or reappointments, it can be agreed that the service contract will end prematurely in the cases mentioned (in particular any dismissal or resignation for good cause or dissolution of the Company). The same applies if the Executive Board member becomes permanently unable to work or the office is terminated because the Company is reorganised.

2. Termination of service activities

If an Executive Board member's contract is terminated prematurely for reasons for which that member is not to blame, (i) continued payment of remuneration for the period of release for the remaining term of the service contract, if applicable, or (ii) premature termination of the service contract in return for payment of a corresponding severance payment can be agreed. However, severance payments to an Executive Board member whose service contract is terminated prematurely may not exceed the value of two years' remuneration and may not compensate more than the remaining term of the service contract.

For the regulations of the RSU on leaving the Company, please see the information under paragraph III.3.3. For pension schemes, please see paragraph III.2.2.

3. Post-contract noncompete clause

The Supervisory Board may agree on a post-contract noncompete clause with the Executive Board members and grant compensation for noncompetition. If a post-contract non-compete clause is agreed, any severance payment must be set off against the compensation for noncompetition.

VIII. Taking the employees' remuneration and employment conditions into account when determining the remuneration system

The Supervisory Board periodically reviews the appropriateness of the Executive Board members' remuneration by comparing it with the Company's internal remuneration structure (vertical comparison), among other ways. In assessing the appropriateness of the Executive Board's remuneration in vertical terms, it is compared with that of the reporting level below it (senior management group: Executive Leadership Team) and with that of the total workforce of ATOSS Software SE and its German group companies. During this vertical comparison, the Supervisory Board particularly considers the ratio of the remuneration of the Executive Board to that of the aforementioned employees over time.

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

The Supervisory Board decides on a clear, comprehensible remuneration system for the Executive Board members and presents it to the General Meeting for approval.

The Supervisory Board reviews the remuneration system and the appropriateness of the Executive Board's remuneration at its due discretion on a regular basis and, if necessary, also on an ad hoc basis (at least every four years). For this purpose, a vertical comparison is made between the remuneration of the Executive Board and that of the workforce (cf. paragraph VIII.). In addition, the remuneration amount and structure are compared with a peer group defined by the Supervisory Board generally consisting of listed companies which, among other things, have a comparable market position and the composition of which is published (known as a "horizontal comparison").

During the review, the Supervisory Board consults outside remuneration experts and other advisors as necessary. In doing so, the Supervisory Board pays attention to the independence of the outside remuneration experts and consultants from the Executive Board and takes precautions to avoid conflicts of interest. If a conflict of interest arises during the establishment, implementation, or review of the remuneration system, the Supervisory Board will deal with it in the same way as other conflicts of interest – in the person of a supervisory board member (particularly by abstaining from voting on resolutions).

If significant changes occur, but at least every four years, the remuneration system must be resubmitted to the General Meeting for approval. If the General Meeting rejects the system presented, the Supervisory Board shall present a revised remuneration system to the General Meeting for approval at the following Ordinary General Meeting at the latest.

In well-justified cases, the Supervisory Board may decide to temporarily deviate from the remuneration system (procedures and regulations on the remuneration structure) and its individual components and to grant new remuneration components on a temporary basis if this is necessary in the interests of the long-term well-being of ATOSS Software SE. Under the aforementioned circumstances, the Supervisory Board may also grant bonuses to newly appointed Executive Board members to compensate for salary losses regarding a previous employment relationship or to cover the costs arising from a change of location. Deviations can also temporarily lead to a deviating amount of the maximum remuneration.

Performance criteria and targets for variable remuneration do not change during a fiscal year or a different assessment period. In accordance with the recommendation of G.11 of the German Corporate Governance Code (DCGK), the Supervisory Board can take appropriate account of extraordinary developments in justified rare special cases and neutralise the special influences that are not adequately covered in the performance criteria or objectives. These may include significant changes to the underlying IFRS accounting standards and the associated measurement methods, possible acquisitions or divestments (M&A) or other extraordinary special factors (such as extraordinary, far-reaching changes in the economic situation). Unfavourable market developments are expressly excluded. In individual cases, the Supervisory Board decides at its own discretion whether it is necessary to take into account any extraordinary developments by adjusting for special factors and/or within the framework of the modifier (paragraph III.3.4) in order to maintain the incentive effect. Further details can also be regulated in the Executive Board service contracts.

Any deviations or extraordinary developments that necessitate an adjustment are disclosed and clearly explained in the remuneration report for the relevant fiscal year.

D. Amount of the Executive Board remuneration in the 2025 financial year

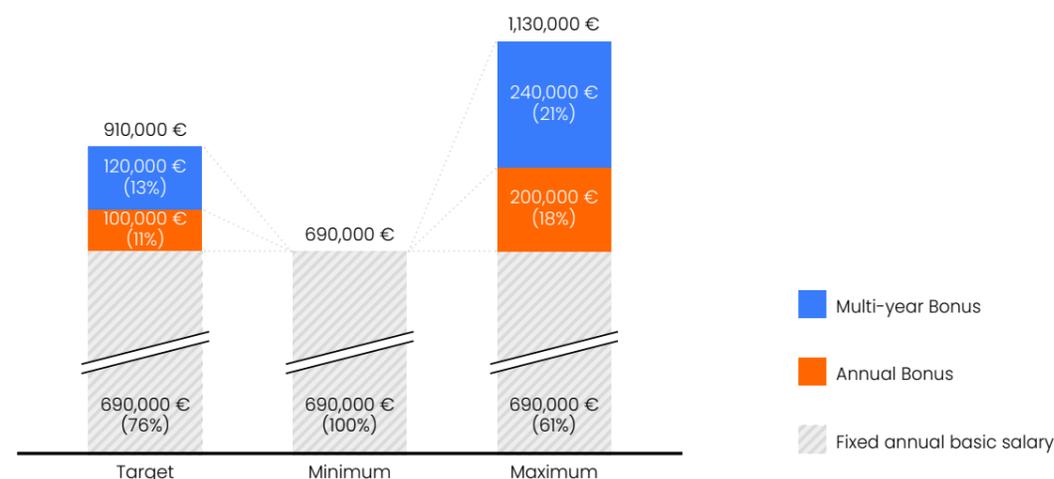
1. Remuneration of the Executive Board members active in the financial year

1.1 Target agreements

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

The term of the Executive Board service contract for the Chairman of the Executive Board, Mr. Andreas F.J. Obereder, was concluded with effect from 1 January 2024 for a term of three additional years until 31 December 2026. The variable remuneration targets agreed therein are divided into 45% one-year targets and 55% multi-year targets over a period of three years. The one-year targets include turnover and profit targets in equal parts and are capped at 200% (or 220% in case of applying a modifier with a factor of 1.1). The multi-year targets include quantitative turnover targets and are capped at 200%. Furthermore, Mr. Andreas F.J. Obereder is granted the following contractually stipulated fringe benefits: Company car for private and business use, allowance for contributions to private health and long-term care insurance, contributions to loss liability insurance (D&O insurance), accident insurance and dread disease insurance.

The target as well as minimum and maximum remuneration (without modifier) in the 2025 financial year for the Executive Board's Chairman, Mr. Andreas F.J. Obereder, is as follows:



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

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

For the one-year bonus, an additional modifier with an annual target was set (internal Net Promoter Score (NPS) value of 25 and external Net Promoter Score (NPS) value of 14).

For the measurement of the multi-year bonus 2025, a bonus plan was agreed with Mr. Andreas F. J. Obereder featuring equally weighted targets across the three target categories of „International and Cloud Growth“, „Sales Performance,“ and „Other Strategic Objectives“.

The assessment of the above three target categories is carried out equally for each category and is combined into an overall assessment of target achievement. The assessment of target achievement with regard to the respective target period is carried out according to the following scale: 1 Point = 10% target achievement, 2 points = 20% to 20 points = 200%.

For the „Group Turnover“ and „Group EBIT“ performance indicators relevant to the one-year target for the financial year 2025, the 2025 target achievement rates were 91% with a „Group Turnover“ of EUR 189.3 million and 143% with a „Group EBIT“ of EUR 68.1 million. The modifier set for the 2025 one-year target was achieved at a factor of 1.04%.

The multi-year target, which relates to the three target categories of „International and Cloud Growth,“ „Sales Performance,“ and „Other Strategic Objectives“, was achieved by 46% with 4.6 points.

Executive Board member (CFO) Christof Leiber

The Executive Board agreement for board member and CFO Mr. Christof Leiber, dated 24 June 2021, was replaced by a new Executive Board service contract with effect from 1 July 2025 and extended until 30 June 2028 by a resolution of the Supervisory Board of 25 June 2025. The remuneration targets agreed therein are divided into 40% one-year targets and 60% multi-year targets over a period of three years. The one-year targets include turnover and profit targets in equal parts and are capped at 200% (or 220% in case of applying a modifier with a factor of 1.1). The multi-year targets include quantitative and qualitative targets and are capped at 200%. Furthermore, the following contractually stipulated fringe benefits are granted to Mr. Christof Leiber: Company car for private and business use, pension benefits, allowance for contributions to private health and long-term care insurance, contributions to loss liability insurance (D&O insurance) and accident insurance.

The target as well as minimum and maximum remuneration (excluding Restricted Stock Units, excluding modifier) for the CFO, Mr. Christof Leiber, in the 2025 financial year, is as follows:



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

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

For the one-year bonus, an additional modifier with an annual target was set (internal Net Promoter Score (NPS) value of 25 and external Net Promoter Score (NPS) value of 14).

For the assessment of the multi-year bonus 2025, a bonus plan was agreed with Mr. Christof Leiber featuring equally weighted targets in the following five strategically relevant areas of action:

2027 Core KPI	
Group sales in 2027	EUR 245 million
EBIT margin in 2027	at least 30%
Increase in share of recurring revenue by 2027	
Share of recurring revenue in total revenue in 2027	75%
Further increase in the cloud share in 2027	
Cloud share per product line ASES or ATC in 2027	45%
Volume of new contracts in 2027	
New contract volume with new and existing customers (New ACV) in the international sector in 2027	EUR 5 million
New contract volume with new and existing customers (New ACV) in the ASES/ATC division in 2027	EUR 35 million
Customer growth for the Crewmeister solution in 2026 and 2027	
2026	> 23,000 customers
2027	> 27,000 customers

The assessment of the above five areas of action is carried out equally for each category and is combined into an overall assessment of target achievement. The assessment of target achievement with regard to the respective target period is carried out according to the following scale: 1 Point = 10% target achievement, 2 points = 20% to 20 points = 200%.

For the „Group Turnover“ and „Group EBIT“ performance indicators relevant to the one-year target for the financial year 2025, the 2025 target achievement rates were 91% with a „Group Turnover“ of EUR 189.3 million and 143% with a „Group EBIT“ of EUR 68.1 million.

The modifier set for the 2025 one-year target was achieved at a factor of 1.04%.

In the areas of action for the multi-year targets, the underlying performance indicators relate to objectives whose assessment can only take place in the 2026 and 2027 financial years. For the current financial year, a preliminary assessment of 10 points and an assumed target achievement of 100% have therefore been taken into account. The final determination of target achievement will take place after the end of the respective financial years in which the relevant area of action is achieved.

In addition, Mr. Christof Leiber was granted virtual shares (Restricted Stock Units – cash settlement) with an equivalent value of EUR 1.0 million on 1 July 2021. The share-based payment component is settled in cash. There will be no delivery of shares. The Restricted Stock Units are subject to a 5-year vesting period,

in which the vesting is staggered over time based on the respective pay-out amount. The first vesting period will end on 30 June 2023 with 10%, the second vesting period on 30 June 2025 with a further 20% and the third and final vesting period on 30 June 2026 with the remaining 70%. The cash settlement is limited to the expiry of the last vesting period or to the case of prior withdrawal and, in this case, limited to the part subject to vesting at that time. At the time of granting, the average price of the shares (Xetra daily closing prices) of ATOSS Software SE over the last three months amounted to EUR 86.43 (value after the capital increase from company funds and the issue of new shares carried out in 2024) (value before the capital increase from company funds and the issue of new shares carried out in 2024: 172.86 per share). The number of virtual shares granted thus amounts to 11,570 shares (number of shares after the stock split in June 2024) (value before the stock split: 5,785 shares). The payments of this share-based remuneration component are limited to a maximum of EUR 3.0 million.

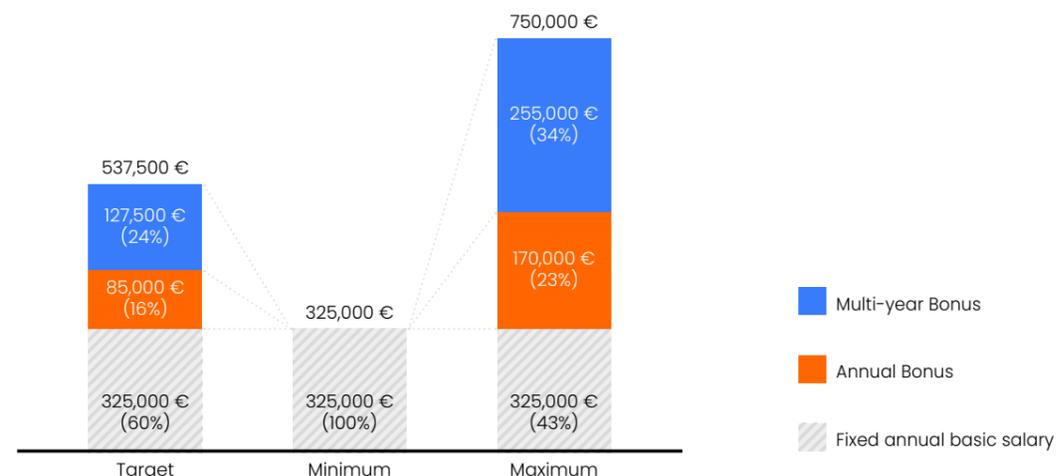
Additionally, with effect from 1 July 2025, Mr. Christof Leiber was granted virtual shares (Restricted Stock Units – to be settled by equity instruments in the form of shares in ATOSS Software SE) with a value of EUR 2.0 million. At the time of grant, the Restricted Stock Units are initially allocated only on a virtual basis and, upon expiry of defined vesting periods, entitle the holder to receive shares of ATOSS Software SE depending on the share price performance of ATOSS Software SE. The Restricted Stock Units are subject to a 3-year vesting period, whereby the individual vesting periods are designed with equal value portions on a semi-annual basis. The total vesting period begins on the grant date and ends on 30 June 2028.

The equity settlement of the respective one-sixth shall take place at the Xetra closing price of the first trading day following the expiry of the respective vesting period. The allocation value is calculated as the product of the vested Restricted Stock Units and the relevant closing price on the respective allocation date. The equity settlement is limited in each case to the expiry of the vesting periods or, in the event of prior termination of employment, to the portion of the Restricted Stock Units that is non-forfeitable at that time. At the time of grant, the average Xetra closing price of ATOSS Software SE shares over the previous six months was EUR 125.51. The number of virtual shares granted thus amounts to 15,935 Restricted Stock Units. The grant of this share-based remuneration component is limited to a maximum of EUR 4.0 million. As of 31 December 2025, 2,656 Restricted Stock Units became non-forfeitable. For this purpose, 1,745 shares of ATOSS Software SE were acquired in February 2026 and transferred to Mr. Christof Leiber.

Executive Board member (COO) Pritim Kumar Krishnamoorthy

The Executive Board contract of the Executive Board member and COO, Mr. Pritim Kumar Krishnamoorthy, dated 24 June 2021, was replaced by a new Executive Board service contract with effect from 1 July 2025 by resolution of the Supervisory Board on 25 July 2025 and concluded for a term of five years ending on 30 June 2030. The remuneration targets agreed therein are divided into 40% one-year targets and 60% multi-year targets over a period of three years. The one-year targets include turnover and profit targets in equal parts and are capped at 200% (or 220% in case of applying a modifier with a factor of 1.1). The multi-year targets include quantitative and qualitative targets and are capped at 200%. Furthermore, the following contractually stipulated fringe benefits are granted to Mr. Pritim Kumar Krishnamoorthy: Company car for private and business use, pension benefits, allowance for contributions to private health and long-term care insurance, contributions to loss liability insurance (D&O insurance) and accident insurance.

The target as well as minimum and maximum remuneration (excluding Restricted Stock Units, excluding modifier) for the COO, Mr. Pritim Kumar Krishnamoorthy, in the 2025 financial year, is as follows:



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

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

For the one-year bonus, an additional modifier with an annual target was set (internal Net Promoter Score (NPS) value of 25 and external Net Promoter Score (NPS) value of 14).

For the assessment of the multi-year bonus 2025, a bonus plan was agreed with Mr. Pritim Kumar Krishnamoorthy featuring equally weighted targets in the following five strategically relevant areas of action:

2027 Core KPI	
Group sales in 2027	EUR 245 million
EBIT margin in 2027	at least 30%
ATOSS solutions innovation in 2026 and 2027	
Innovation Product Roadmap 2026-2027 across the ASES, ATC, and Crewmeister products for the significant reduction of implementation effort for the customer through the introduction of new services or modules	
Further increase in the cloud share in 2027	
Cloud share per product line ASES or ATC in 2027	45%
Volume of new contracts in 2027	
New contract volume with new and existing customers (New ACV) in the international sector in 2027	EUR 5 million
New contract volume with new and existing customers (New ACV) in the ASES/ATC division in 2027	EUR 35 million
Customer growth for the Crewmeister solution in 2026 and 2027	
2026	> 23,000 customers
2027	> 27,000 customers

The assessment of the above five areas of action is carried out equally for each category and is combined into an overall assessment of target achievement. The assessment of target achievement with regard to the respective target period is carried out according to the following scale: 1 Point = 10% target achievement, 2 points = 20% to 20 points = 200%.

For the „Group Turnover” and „Group EBIT” performance indicators relevant to the one-year target for the financial year 2025, the 2025 target achievement rates were 91% with a „Group Turnover” of EUR 189.3 million and 143% with a „Group EBIT” of EUR 68.1 million.

The modifier set for the 2025 one-year target was achieved at a factor of 1.04%.

In the areas of action for the multi-year targets, the underlying performance indicators relate to objectives whose assessment can only take place in the 2026 and 2027 financial years. For the current financial year, a preliminary assessment of 10 points and an assumed target achievement of 100% have therefore been taken into account. The final determination of target achievement will take place after the end of the respective financial years in which the relevant area of action is achieved.

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

the last three months amounted to EUR 86.43 (value after the capital increase from company funds and the issue of new shares carried out in 2024) (value before the capital increase from company funds and the issue of new shares carried out in 2024: 172.86 per share). The number of virtual shares granted thus amounts to 11,570 shares (number of shares after the stock split in June 2024) (value before the stock split: 5,785 shares). The payments of this share-based remuneration component are limited to a maximum of EUR 3.0 million.

Additionally, with effect from 1 July 2025, Mr. Pritim Kumar Krishnamoorthy was granted virtual shares (Restricted Stock Units – to be settled by equity instruments in the form of shares in ATOSS Software SE) with a value of EUR 5.0 million. At the time of grant, the Restricted Stock Units are initially allocated only on a virtual basis and, upon expiry of defined vesting periods, entitle the holder to receive shares of ATOSS Software SE depending on the share price performance of ATOSS Software SE. The Restricted Stock Units are subject to a 5-year vesting period, whereby the individual vesting periods are designed with equal value portions on a semi-annual basis. The total vesting period begins on the grant date and ends on 30 June 2030.

The equity settlement of the respective one-tenth shall take place at the Xetra closing price of the first trading day following the expiry of the respective vesting period. The allocation value is calculated as the product of the vested Restricted Stock Units and the relevant closing price on the respective allocation date. The equity settlement is limited in each case to the expiry of the vesting periods or, in the event of prior termination of employment, to the portion of the Restricted Stock Units that is non-forfeitable at that time.

At the time of grant, the average Xetra closing price of ATOSS Software SE shares over the previous six months was EUR 125.51. The number of virtual shares granted thus amounts to 39,838 Restricted Stock Units. The grant of this share-based remuneration component is limited to a maximum of EUR 10.0 million. As of 31 December 2025, 3,984 Restricted Stock Units became non-forfeitable. For this purpose, 2,610 shares of ATOSS Software SE were acquired in February 2026 and transferred to Mr. Pritim Kumar Krishnamoorthy.

1.2 Remuneration granted and owed in the 2025 financial year

The following tables show the remuneration granted and owed to each Executive Board member individually in the 2025 financial year under Section 162 (1) sentence 1 AktG. Accordingly, the tables contain all amounts granted and owed to the individual Executive Board members in the reporting period for the work performed. This is the case for the annual bonus and the multi-year bonus if the performance conditions underlying the remuneration are met. Therefore, the annual bonus for the 2025 financial year as well as the multi-year bonus for which the targets are met in the 2025 financial year are shown as remuneration granted.

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

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

	2025		2024	
	in €	in %	in €	in %
Fixed remuneration components				
Fixed annual basic salary	690,000	61%	690,000	62%
Fringe benefits	264,622	23%	261,742	24%
Total fixed remuneration	954,622	84%	951,742	86%
Variable remuneration components				
Annual bonus (STI)	122,116	11%	135,227	12%
Multi-year bonus	54,720	5%	19,500	2%
Total variable remuneration	176,836	16%	154,727	14%
Total remuneration	1,131,458	100%	1,106,469	100%

Executive Board member (CFO) Christof Leiber

	2025		2024	
	in €	in %	in €	in %
Fixed remuneration components				
Fixed annual basic salary	325,000	38%	250,000	57%
Fringe benefits*	35,017	4%	33,152	8%
Total fixed remuneration	360,017	42%	283,152	65%
Variable remuneration components				
Annual bonus (STI)	85,481	10%	81,136	19%
Multi-year bonus	105,000	12%	70,650	16%
Restricted Stock Units**	300,112	35%		
Total variable remuneration	490,593	35%	151,786	35%
Total remuneration	850,610	100%	434,938	100%
Special payment from AOB Invest GmbH, Grünwald	0		1,210,000	

* incl. contributions to direct insurance EUR 1,752 (EUR 1,752 in the previous year) and staff pension insurance EUR 3,864 (EUR 3,624 in the previous year)

** Vested as of 31 December 2025, exercised in February 2026

Executive Board member (COO) Pritim Kumar Krishnamoorthy

	2025		2024	
	in €	in %	in €	in %
Fixed remuneration components				
Fixed annual basic salary	325,000	32%	200,000	31%
Fringe benefits	13,008	1%	9,527	1%
Total fixed remuneration	338,008	33%	209,527	32%
Variable remuneration components				
Annual bonus (STI)	103,798	10%	100,004	15%
Multi-year bonus	127,500	13%	141,613	22%
Restricted Stock Units*	450,168	44%		
Total variable remuneration	681,466	67%	241,617	37%
Special remuneration	0		200,000	31%
Total remuneration	1,019,474	100%	651,144	100%

* Vested as of 31 December 2025, exercised in February 2026

2. Pension payments

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

For the Executive Board's Chairman Andreas F.J. Obereder, there is a vested pension commitment that qualifies as a defined benefit plan. According to this plan, pension payments start at 65 year of age. As a result of the extension of Andreas F.J. Obereder's Executive Board contract until 31 December 2026, the start of his retirement pension was postponed to 1 January 2027. There were no changes to this commitment in the 2025 financial year. Personnel expenses from the standard addition to pension provisions totalled EUR 32,543 in the financial year (in the previous year: 23,662). As of 31 December 2025, the following pension entitlement exists under the German Commercial Code (HGB) and IFRS, and the following contributions were made to the pension fund, direct insurance and staff pension insurance:

	HGB	HGB	IFRS	IFRS
	Personnel expenses component of the standard allocation	Settlement amount of the pension obligation	Service time expense	Cash value of the pension obligation
	2025	31.12.2025	2025	31.12.2025
	€	€	€	€
Andreas F.J. Obereder	32,543	8,196,517	0	6,123,097
Christof Leiber ^{1), 2)}	41,616		41,616	
Pritim Kumar Krishnamoorthy ¹⁾	54,000		54,000	

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

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

There was no remuneration of Executive Board members who left the Executive Board in the 2025 financial year.

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

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

The earnings trend is generally presented on the basis of the development in consolidated sales and consolidated EBIT of ATOSS Software SE (IFRS consolidated financial statements basis) and turnover of

ATOSS Software SE (HGB individual financial statements basis). As key performance indicators for the Group, both financial ratios also form the basis for the financial targets in the variable remuneration of the Executive Board.

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

	2025	2024	2023	2022	2021	Change 2025/2024 in %	Change 2024/2023 in %	Change 2023/2022 in %	Change 2022/2021 in %
Executive Board remuneration (in EUR)									
Andreas F.J. Obereder (CEO)	1,131,458	1,106,469	938,846	833,332	794,024	2%	18%	13%	5%
Dirk Häußermann (Co-CEO) (01.04.2021-31.03.2024)	-	127,484	615,468	644,439	464,044	-	-79%	-4%	39%
Christof Leiber (CFO)	850,610	434,938	506,946	506,112	494,409	96%	-14%	0%	2%
Pritim Kumar Krishnamoorthy (COO) (since 01/07/2021)*	1,019,474	651,144	681,308	406,691	195,198	57%	-4%	68%	108%
Supervisory Board remuneration (fixed remuneration) (in EUR)									
Moritz Zimmermann	66,000	66,000	66,000	66,000	66,000	0%	0%	0%	0%
Rolf Baron Vielhauer von Hohenhau	36,000	34,500	36,000	36,000	36,000	4%	-4%	0%	0%
Klaus Bauer	36,000	36,000	36,000	36,000	36,000	0%	0%	0%	0%
Jörn Nikolay (27.09.2023-22.10.2024)	-	20,675	8,260	0	0	-	150%	-	-
Christian Osterland (since 23.10.2024)	26,000	5,325	0	0	0	388%			
Earnings development (in TEUR)									
Turnover (IFRS Group)	189,258	170,625	151,198	113,916	97,066	11%	13%	33%	17%
EBIT (IFRS Group)	68,128	63,427	51,819	30,802	27,244	7%	22%	68%	13%
Turnover (HGB individual financial statements)	188,596	166,997	145,143	114,915	96,608	13%	15%	26%	19%
Average remuneration of ATOSS employees on a full-time equivalent basis in Germany (gross)**	92,260	86,102	83,268	80,633	79,581	7%	3%	3%	1%

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

** without special payments

5. Review of the appropriateness of Executive Board remuneration

In the 2025 financial year, the Supervisory Board again carried out and confirmed the appropriateness of the remuneration on the basis of the vertical comparison described in item C. VIII.

E. Remuneration of the Supervisory Board members

Structure of Supervisory Board remuneration

The remuneration of the Supervisory Board of ATOSS Software SE is laid down in Section 12 of the Articles of Association. The current remuneration system for Supervisory Board members of ATOSS Software SE has been in force since the 2025 financial year and was adopted by the Ordinary General Meeting on 30 April 2025 with a majority of 97.80%.

The ordinary Supervisory Board members receive a remuneration of EUR 20,000 for each financial year and an attendance fee for ordinary Supervisory Board meetings of EUR 1,500 per meeting. The supervisory board chairman is remunerated an additional EUR 40,000 for the current and each subsequent full fiscal year, and the Supervisory Board's deputy chairman is remunerated an additional EUR 10,000 for the current and each subsequent full fiscal year. The Audit Committee chairman is remunerated an additional EUR 10,000 for the current and each subsequent full fiscal year.

Supervisory Board members who do not belong to the Supervisory Board for the full financial year or who do not chair or deputy chair the Supervisory Board or chair the Audit Committee for the full financial year shall receive lower remuneration, according to the time required. The remuneration as well as the attendance fees shall be paid plus the respective statutory value added tax.

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

The remuneration is payable after the end of the respective financial year. Supervisory Board members who serve for only part of the fiscal year or who do not chair or deputy chair the Supervisory Board or chair the Audit Committee for the full fiscal year will receive lower remuneration, according to the time required.

Remuneration granted and owed in the 2025 financial year

The expenses for the fixed remuneration and the remuneration for the Audit Committee activities of the Supervisory Board amounted to EUR 140,000 in the 2025 financial year (EUR 140,000 in the previous year).

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

Other remuneration for attendance fees amounted to EUR 24,000 (EUR 22,500 in the previous year).

	2025					2024					Δ 25/24
	Fixed remuneration		Attendance fee		Total remuneration	Fixed remuneration		Attendance fee		Total remuneration	
	in €	in %	in €	in %	in €	in €	in %	in €	in %	in €	
Moritz Zimmermann	60,000	43%	6,000	25%	66,000	60,000	43%	6,000	27%	66,000	0%
Rolf Baron Vielhauer von Hohenhau	30,000	21%	6,000	25%	36,000	30,000	21%	4,500	20%	34,500	4%
Klaus Bauer	30,000	21%	6,000	25%	36,000	30,000	21%	6,000	27%	36,000	0%
Jörn Nikolay (until 22.10.2024)	-	-	-	-	-	16,175	12%	4,500	20%	20,675	-
Christian Osterland (since 23 October 2024)	20,000	14%	6,000	25%	26,000	3,825	3%	1,500	7%	5,325	388%
Total	140,000	100%	24,000	100%	164,000	140,000	100%	22,500	100%	162,500	1%

Munich, 27 February 2026

The Executive Board



Andreas F.J. Obereder
CEO



Pritim Kumar Krishnamoorthy
CTO



Christof Leiber
CFO

The Supervisory Board



Moritz Zimmermann
Chairman of the Supervisory Board

Report of the independent auditor on the formal audit of the remuneration report pursuant to § 162 Abs. 3 AktG

To ATOSS Software SE, Munich

Opinion

We have formally audited the remuneration report of the ATOSS Software SE, Munich, for the financial year from 1 January to 31 December 2025 to determine whether the disclosures pursuant to § [Article] 162 Abs. [paragraphs] 1 and 2 AktG [Aktiengesetz: German Stock Corporation Act] have been made in the remuneration report. In accordance with § 162 Abs. 3 AktG, we have not audited the content of the remuneration report.

In our opinion, the information required by § 162 Abs. 1 and 2 AktG has been disclosed in all material respects in the accompanying remuneration report. Our opinion does not cover the content of the remuneration report.

Basis for the opinion

We conducted our formal audit of the remuneration report in accordance with § 162 Abs. 3 AktG and IDW [Institut der Wirtschaftsprüfer: Institute of Public Auditors in Germany] Auditing Standard: The formal audit of the remuneration report in accordance with § 162 Abs. 3 AktG (IDW AuS 870 (09.2023)). Our responsibility under that provision and that standard is further described in the "Auditor's Responsibilities" section of our auditor's report. As an audit firm, we have complied with the requirements of the IDW Quality Management Standard: Requirements to quality management for audit firms [IDW Qualitätsmanagementstandard - IDW QMS 1 (09.2022)]. We have complied with the professional duties pursuant to the Professional Code for German Public Auditors and German Chartered Auditors [Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer - BS WP/vBP], including the requirements for independence.

Responsibility of the Management Board and the Supervisory Board

The management board and the supervisory board are responsible for the preparation of the remuneration report, including the related disclosures, that complies with the requirements of § 162 AktG. They are also responsible for such internal control as they determine is necessary to enable the preparation of a remuneration report, including the related disclosures, that is free from material misstatement, whether due to fraud (i.e., fraudulent financial reporting and misappropriation of assets) or error.

Auditor's Responsibilities

Our objective is to obtain reasonable assurance about whether the information required by § 162 Abs. 1 and 2 AktG has been disclosed in all material respects in the remuneration report and to express an opinion thereon in an auditor's report.

We planned and performed our audit to determine, through comparison of the disclosures made in the remuneration report with the disclosures required by § 162 Abs. 1 and 2 AktG, the formal completeness of the remuneration report. In accordance with § 162 Abs. 3 AktG, we have not audited the accuracy of the disclosures, the completeness of the content of the individual disclosures, or the appropriate presentation of the remuneration report.

Munich, 27 February 2026

**PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft**

Petra Hälsig
Wirtschaftsprüfer
(German Public Auditor)

ppa. Reinhard Anzenberger
Wirtschaftsprüfer
(German Public Auditor)

Imprint

Responsible

ATOSS Software SE
Rosenheimer Straße 141 h | 81671 München
T +49 89 4 27 71 0 | F +49 89 4 27 71 100
internet@atoss.com | www.atoss.com

Investor Relations

ATOSS Software SE | Christof Leiber | investor.relations@atoss.com

ATOSS.COM