



# ATOSS SUSTAINABILITY REPORT



**ATOSS Software SE, Munich**

**Table of abbreviations**

AT	Austria
BE	Belgium
CapEx	Capital Expenditure
CH	Confoederation Helvetica (Switzerland)
CO <sub>2</sub> e	Carbon Dioxide Equivalent
DE	Germany (Deutschland)
EFRAG	European Financial Reporting Advisory Group
eNPS	Employee Net Promoter Score
FR	France
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
HGB	Handelsgesetzbuch (German Commercial Code)
IFRS	International Financial Reporting Standards
ILO	International Labour Organization
IN	India
ISMS	Information Security Management System
KPI	Key Performance Indicators
MRR	Monthly Recurring Revenue
MWh	Megawatt hours
NACE	Nomenclature statistique des activités économiques dans la Communauté européenne
NL	Netherlands
NPS	Net Promoter Score
NRR	Net Retention Rate
OpEx	Operational Expenditure
RO	Romania
SAF	Sustainable Aviation Fuels
SBTi	Science Based Targets Initiative
SE	Sweden
SME	Small Medium Entities
THG	Treibhausgas (greenhouse gas)
UN	United Nations
VSME	Voluntary Sustainability Reporting Standard for SMEs

**1.1. Sustainability at ATOSS**

This sustainability report is prepared on a consolidated basis for the ATOSS Group and at the same time fulfils all requirements for the sustainability statement of the ATOSS Group in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME) as well as the non-financial reporting requirements pursuant to Sections 315b to 315c of the German Commercial Code (HGB). The sustainability statement for the ATOSS Group is prepared in full compliance with the VSME. The reporting is based on the Voluntary Sustainability Reporting Standard for SMEs (VSME) as the reporting framework.

The first-time and full application of the Voluntary Sustainability Reporting Standard for SMEs (VSME) as the reporting framework pursuant to Section 315c (3) in conjunction with Section 289d HGB is due to the fact that ATOSS Software SE does not fall within the scope of the Corporate Sustainability Reporting Directive (CSRD). The VSME were developed and recognised as reporting standards for sustainability reporting of small and medium-sized enterprises, taking into account the significance of the European Sustainability Reporting Standards (ESRS) adopted by the European Commission. By applying the VSME, it is ensured that the reporting is appropriately tailored to the size, complexity and available resources of our company. Compared with the ESRS, the VSME enable focused and practical sustainability reporting without causing disproportionate bureaucratic or implementation burdens. This ensures transparent and efficient reporting that meets the requirements for voluntary sustainability reports. With regard to greenhouse gas accounting and the frameworks applied, reference is made to the section on climate change.

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.

ATOSS Software SE reports on aspects of its environmental, social and governance policies in accordance with the base and additional modules for the voluntary sustainability reporting standard for small and medium-sized undertakings (Option B of the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs – VSME).

The separate Group Sustainability Report was prepared on a consolidated basis. It includes information on ATOSS Software SE, Munich, and its subsidiaries. The subsidiaries consist of the following companies:

- ATOSS Aloud GmbH: Rosenheimer Straße 141 h, 81671 Munich, Germany
- ATOSS CSD Software GmbH: Rodinger Straße 19, 93413 Cham, Germany
- ATOSS Software AG: Schärenmoosstr. 77, 8052 Zurich, Switzerland
- ATOSS Software Gesellschaft m.b.H: Ungargasse 64-66, 1030 Vienna, Austria
- ATOSS Software S.R.L.: Calea Torontalului 69, Timisoara 300668, Romania
- ATOSS Software India Private Limited: 302, Level 3, Pegasus One, Golf Course Road, Sector 53, Gurugram 122003, India

ATOSS Software SE is a European company (SE), established in Munich, Germany, and as a stock corporation, it is limited in its liability. The Group headquarters are located in Munich, Germany. With a share of revenue of 85 percent, Germany is also the country where the company's main business is conducted. The main assets are in Germany. The geolocation of the office in Meerbusch which is owned by ATOSS Software SE, Munich is 51° 16' N, 6° 41' E. The NACE code is "J62" (provision of information technology services). As of 12/31/2025 the Group's total assets stood at EUR 160.2 million. In the 2025 financial year, the ATOSS Group generated revenues of EUR 189.3 million. The company employed 856 staff as of 12/31/2025.

The separate Group Sustainability Report relates to the ATOSS Software SE Group (hereinafter referred to as "ATOSS" or the "ATOSS Group"). The underlying data on which the Group's key non-financial figures are based correspond to the consolidation group used for the financial reporting. In the event of a divergent inclusion, a corresponding explanation is provided. The timeline of the measures presented with respect to the relevant aspects is continuous unless otherwise specified.

For reasons of linguistic simplicity and enhanced readability, the masculine form is used in the separate Group Sustainability Report. This includes all genders.

ATOSS was awarded the EcoVadis bronze medal in the 2025 financial year. This means the company is in the top 35 percent of companies evaluated by EcoVadis around the world which have achieved above-average results in the spheres of the environment, labor rights, human rights, ethics as well as sustainable procurement.

## 1.2. Description of the business model

ATOSS is a provider of technology and consulting solutions for professional workforce management and demand optimized personnel deployment for companies (business-to-business). From time recording to strategic capacity planning, the ASES product suites (ATOSS Staff Efficiency Suite), ASE (ATOSS Startup Edition), ATC (ATOSS Time Control) and ATOSS Crewmeister offer extensive functionality, wide-ranging scalability and high-end technology.

ATOSS workforce management solutions can be used across all sectors of industry, regardless of the size of the company. ATOSS Startup Edition (ASE) and ATOSS Time Control (ATC) are characterized by the simplicity of their user interface. These two solutions are a stepping stone for customers using a variety of system environments. As their requirements become more complex in future, they can easily migrate to the ATOSS Staff Efficiency Suite (ASES). All three ATOSS product suites have been available in the cloud since 2015. Thanks to the successful transformation of services into cloud-native solutions, ATOSS is in a position to provide an infrastructure with significantly enhanced security measures as part of its ASES Cloud 24/7 and ATC Cloud 24/7 solutions. At the same time, they form the basis for expanding AI-based services.

Since 2016, the Group has been developing its Crewmeister cloud product in its ATOSS Aloud GmbH subsidiary which is specifically tailored to the requirements of startups, small enterprises as well as divisions and departments of larger companies.

ATOSS's customers include companies such as ALDI SÜD, Deutsche Bahn, Douglas, Edeka, Lufthansa, the state capital of Munich, Ludwig Maximilian University Hospital Munich, OBI, University Hospital of Frankfurt and W.L. Gore & Associates.

### Entrepreneurial responsibility and sustainability

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.

At the same time, ATOSS is making a valuable contribution to a more sustainable world with its workforce management solutions by helping companies to work more efficiently and more innovatively, as well as to focus more closely on people's needs. ATOSS is thus optimizing the interplay of cost-effectiveness and humanity. Effective, highly efficient digital solutions for demand-optimized workforce scheduling are indispensable for companies, and even more so in times of volatile economic developments. The ATOSS product portfolio offers flexible tools that help to make management controls more transparent, more efficient and more immediate. This can help to make companies more competitive, secure their financial foundations and enhance their employment opportunities. Furthermore, ATOSS solutions can support companies' ability to innovate and they can have a positive impact on employees' motivation and satisfaction. ATOSS Software SE believes that technological innovations can make a vital contribution to promoting more sustainable ways of living and working.

The ATOSS values enshrined in the ATOSS Code of Conduct underpin the respectful interactions of ATOSS employees in the Group and their daily dealings with external stakeholders.

### 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 percent compared with 2023 and to achieve this goal by 2045. This target applies regardless of the product groups offered by ATOSS or customer groups targeted.

### Organizational cementing 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 team.

## 1.3. Interests and views of stakeholders

The ATOSS Group divides its stakeholders into internal and external participants. Internal stakeholders 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 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 2025 financial year, the ATOSS Group conducted a dialog with the relevant stakeholders. Trust is to be established by means of an open, constructive dialog, thus fostering mutual understanding. ATOSS 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 issues and topics of significance in terms of its entrepreneurial responsibility. Investors and ATOSS' shareholders comprise a key stakeholder group in addition to customers and employees. The ATOSS Group uses various communication channels to engage in dialog with them and 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, earnings calls, the half-yearly report and the annual report.

Besides holding its regular Annual General Meeting at the end of April 2025, participating in an analysts' conference in November 2025 and various investor conferences and roadshows at home and abroad, ATOSS also made time for one-on-one discussions with its investors.

In 2025, ATOSS' management once again 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. Continuous dialog is maintained with suppliers of greatest importance to ATOSS.

The Management Board is kept 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. 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 any sustainability issues.

## 1.4. Key subjects

In 2025, the materiality analysis conducted in the previous year under the ESRS was reviewed in order to identify any key sustainability aspects for the ATOSS Group, and the main subjects identified in the previous year validated. This review did not lead to any changes to the materiality analysis by comparison with the previous year. All the key themes were re-confirmed by the Management Board.

The following subjects were classified by the Group as material (including their allocation to the aspects required under Section 289c (2) in conjunction with Section 315c of the German Commercial Code (HGB)):

Key subjects	Sub-topic	Minimum content requirements under the German Commercial Code (HGB)
Climate change	Climate protection	Environmental matters (Section 289c (2) No. 3 HGB)
Company workforce	Transparent and trusting corporate culture or employee satisfaction Diversity, inclusion, non-discrimination as well as human rights and labor rights	Employee matters (Section 289c (2) No. 2 HGB) Respect for human rights (Section 289c (2) No. 3 HGB) Combating corruption and bribery (Section 289c (2) No. 4 HGB)
	Health, well-being and occupational safety	Employee matters (Section 289c (2) No. 2 HGB)
	Staff recruitment and retention Staff training and development	Employee matters (Section 289c (2) No. 2 HGB)
Consumers and end users	Innovation and value added for customers Information security Protection of customer data	Social matters (Section 289c (2) No. 3 HGB)
Corporate governance	Social value added	Combating corruption and bribery (Section 289c (2) No. 4 HGB)

### Climate change

Climate change represents a global challenge. The consequences of a change in climatic conditions threaten regional ecosystems and pose major challenges to the people dependent on such systems. Climate change can only be overcome if all the stakeholders in our society act in unison, resolutely, bravely and proactively. The Paris Agreement represents a global framework in response to this challenge 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 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 CO<sub>2</sub>e emissions along ATOSS' entire value chain are low by comparison with other software companies in this sector. Neither its own business activities nor upstream or downstream processes are emission-intensive. In this context, the ATOSS Group has formulated clear and ambitious targets which dovetail with the specifications of the Paris Agreement. For example, ATOSS has set itself the goal of reducing greenhouse gas emissions across Scopes 1-3 by 90 percent overall compared with 2023 and to achieve it by 2045. This ATOSS target is based among other things on the targets of the corporate net zero standard of the Science Based Target Initiative (SBTi).

With this climate target, ATOSS is also aligning itself with the Federal Republic of Germany's net zero target. The Group has set itself intermediate targets on the way to net zero for 2025, 2030, 2035 and 2040. As a result of a change in the calculation methodology, the Scope 3 emissions and thus the total amount of recorded greenhouse gas emissions under Scopes 1, 2 and 3 were retrospectively adjusted for the base year 2023 and for 2024. For the base year 2023 as the reference year, a revised total of 3,142 t CO<sub>2</sub>e was defined (thereof Scope 1: 711 t CO<sub>2</sub>e, Scope 2: 208 t CO<sub>2</sub>e, and Scope 3: 2,223 t CO<sub>2</sub>e) (before adjustment: total of 2,333 t CO<sub>2</sub>e, thereof Scope 1: 711 t CO<sub>2</sub>e, Scope 2: 208 t CO<sub>2</sub>e, and Scope 3: 1,414 t CO<sub>2</sub>e).

This amount is to be reduced by 90 percent by 2045, corresponding to a reduction of 2,831 t CO<sub>2</sub>e, with 25 percent to be achieved through reductions in Scope 1 emissions, 7 percent through reductions in Scope 2 emissions, and 68 percent through reductions in Scope 3 emissions.

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 were 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. The targets for reducing total GHG emissions are split across the three Scope categories as follows.

Scope	Decarbonization lever	Action
1	Change of fuel	Modernization of gas heating and conversion to heat pumps
1	Change of fuel	Making the vehicle fleet more sustainable (e.g., switching to e-mobility)
2	Using renewable energy	Converting to green electricity at all facilities
2	Using renewable energy	Converting to climate-neutral district heat
2	Using renewable energy	Procuring green electricity for the company's own fleet
3	Decarbonizing the supply chain and downstream emissions	Adjusting company travel rules for employees or changing employees' company travel behavior
3	Using alternative means of transport	Increasing employees' use of public transport for their commute

Scope	Exogenous decarbonization factors	Action
3	Decarbonizing the supply chain and downstream emissions	Converting to green electricity in the hosting center, adopting the expansion of sustainable aviation fuels
3	Using renewable energy	More sustainable upstream chain procuring green electricity
3	Using renewable energy	More sustainable upstream chain procuring green electricity for vehicle fleet
3	Using renewable energy	More sustainable upstream chain procuring green electricity for energy
3	Decarbonizing the supply chain and downstream emissions	Further expanding electrification of rail transport and consequently reducing emissions from employees' company travel and their commutes
3	Decarbonizing the supply chain and downstream emissions	Final customers converting to green electricity

In addition to the measures described above for reducing the CO<sub>2</sub>e footprint, the following measures were also implemented in previous years and similarly in the reporting year, and they will also be maintained in the future:

- Reducing building energy consumption by taking the following steps:
  - Attention must be paid to the highest possible energy efficiency when renting new office space in the Group, taking account of national circumstances
- Taking account of energy efficiency for new and replacement investments in technical office equipment for all ATOSS facilities
- Reducing the CO<sub>2</sub> footprint by:
  - Taking account of the infrastructure connections for all ATOSS facilities to enable their employees to arrive and depart by public transport
  - Providing an 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)
- Reducing Scope 3 emissions from the purchase of raw materials and supplies:
  - 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
- 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 CO<sub>2</sub>e-intensive mining/extraction of primary material.

ATOSS' business model and strategy are 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. In the course of these analyses, no assets were identified that had been affected to a significant extent by risks caused by climate change in the past or might be in the future.

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.

## Energy consumption and energy mix

2025	Renewable	Non-renewable	Total
Electricity (as shown in utility bills) (in MWh)	897	371	1,268
Fuels (in MWh)	0	2,380	2,380
<b>Total</b>	<b>897</b>	<b>2,751</b>	<b>3,648</b>

2024	Renewable	Non-renewable	Total
Electricity (as shown in utility bills) (in MWh)	765	450	1,215
Fuels (in MWh)	0	2,217	2,217
<b>Total</b>	<b>765</b>	<b>2,667</b>	<b>3,432</b>

## Gross GHG emissions in Scope 1, 2 and 3 as well as total GHG emissions

### 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.

### 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 significant Scope 3 categories were included in the calculation.

Category	Included / excluded
Cat. 1 – Purchased goods and services	included
Cat. 2 – capital goods	excluded
Cat. 3 – Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	included
Cat. 4 – Upstream transportation and distribution	excluded
Cat. 5 – Waste generated in operations	excluded
Cat. 6 – Business travel	included
Cat. 7 – Employee commuting	included
Cat. 8 – Upstream leased assets	excluded
Cat. 9 – Downstream transportation and distribution	excluded
Cat. 10 – Processing of sold products	excluded
Cat. 11 – Use of sold products	included
Cat. 12 – End-of-life treatment of sold products	excluded
Cat. 13 – Downstream leased assets	excluded
Cat. 14 – Franchises	excluded
Cat. 15 – Investments	excluded

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*	2025	2025	2030	2045
<b>Scope 1 greenhouse gas emissions</b>							
Scope 1 gross GHG emissions (t CO <sub>2</sub> e)	711	711	679	721	711	583	0
<b>Scope 2 greenhouse gas emissions **</b>							
Location-related Scope 2 gross GHG emissions (t CO <sub>2</sub> e)	646	646	457	506	n.a.	n.a.	n.a.
Market-related Scope 2 gross GHG emissions (t CO <sub>2</sub> e)	208	208	127	132	48	21	0
<b>Significant Scope 3 greenhouse gas emissions</b>							
Total indirect (Scope 3) gross GHG emissions (t CO <sub>2</sub> e)	2,223	2,223	2,491	2,658	2,223	1,223	311
1 Purchased goods and services ***	1,001	1,001	1,239	1,389	n.a.	n.a.	n.a.
<i>Of which cloud computing and data center services</i>	50	50	27	29	n.a.	n.a.	n.a.
2 Capital goods					n.a.	n.a.	n.a.
3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	245	245	230	241	n.a.	n.a.	n.a.
4 Upstream transportation and distribution					n.a.	n.a.	n.a.
5 Waste generated in operations					n.a.	n.a.	n.a.
6 Business travel	389	389	398	381	n.a.	n.a.	n.a.
7 Employee commuting	396	396	432	445	n.a.	n.a.	n.a.
8 Upstream leased assets					n.a.	n.a.	n.a.
9 Downstream transportation and distribution					n.a.	n.a.	n.a.
10 Processing of sold products					n.a.	n.a.	n.a.
11 Use of sold products	192	192	192	202	n.a.	n.a.	n.a.
12 End-of-life treatment of sold products					n.a.	n.a.	n.a.
13 Downstream leased assets					n.a.	n.a.	n.a.
14 Franchises					n.a.	n.a.	n.a.
15 Investments					n.a.	n.a.	n.a.

\* Due to a change in the calculation methodology, the Scope 3 emissions and thus the total amount of recorded greenhouse gas emissions under Scopes 1, 2 and 3 were retrospectively adjusted for the base year 2023 and for the year 2024.

\*\* Note on Scope 2: For the calculation of Scope 2 greenhouse gas emissions included in the target definition, the ATOSS Group applies the market-based method.

\*\*\* Note on Scope 3.1: The Group records and reports indirect Scope 3 GHG emissions resulting from the purchase of goods and services. This includes the following services: hyperscaler services, services provided by software implementation and technology partners, headhunting services, training and professional development measures, marketing and advertising services, legal and other consulting services, IT services, IT usage, IT equipment, as well as other administrative services. Scope 3 category 3.1 was calculated using the spend-based method.

	Retrospective				Intermediate targets and target years		
	Reference Year (2023)*	2023*	2024*	2025	2025	2030	2045
<b>Total GHG emissions</b>							
Total GHG emissions (location-based) (t CO <sub>2</sub> e)	3,580	3,580	3,627	3,885	n.a.	n.a.	n.a.
Total GHG emissions (market-based) (t CO <sub>2</sub> e)	3,142	3,142	3,297	3,511	2,982	1,827	311

In the area of Scope 1 emissions, which at ATOSS result from fuel consumption for heat generation (natural gas) and the company's own vehicle fleet (diesel and petrol), a milestone target of 711 t CO<sub>2</sub>e was defined for 2025 as part of the ATOSS Net Zero strategy in 2024. This target was only slightly exceeded, with a value of 721 t CO<sub>2</sub>e. This is primarily attributable to the expansion of the Group and the associated increase in headcount. The continuous reduction of Scope 1 emissions therefore remains a central objective of the ATOSS Group. In particular, the use of modern vehicle models and a stronger focus on electric mobility are intended to support the achievement of future targets. In addition, further long-term emission reductions are to be achieved in leased office space through modernization measures and the conversion of gas heating systems to heat pump technology by landlords.

The milestone target set by the Group for market-based Scope 2 emissions for 2025 of 48 t CO<sub>2</sub>e was exceeded by 84 t CO<sub>2</sub>e, with a final value of 132 t CO<sub>2</sub>e. At ATOSS, Scope 2 emissions include all indirect greenhouse gas emissions resulting from the generation of purchased electricity and heat. The exceedance of the 2025 target is mainly due to the fact that leased premises abroad have not yet been converted to green electricity. In this context, the Group is already in close dialogue with the landlords of the affected locations in order to encourage a timely switch to renewable electricity.

Due to a change in the calculation methodology, Scope 3 emissions resulting from the purchase of goods and services (Category 3.1 Purchased goods and services) attributable to the base year 2023 and to 2024 were retrospectively adjusted. At the same time, the milestone targets for the years 2025, 2030 and 2045 were revised. The adjusted milestone target for 2025 of 2,223 t CO<sub>2</sub>e was exceeded by 435 t CO<sub>2</sub>e, with actual emissions of 2,658 t CO<sub>2</sub>e. This is almost exclusively attributable to emissions associated with the purchase of goods and services. Consulting services, expenditure on online marketing, and software costs are particularly affected, as these increase as a result of the Group's continuous growth and the associated rise in business volume. At the same time, the decarbonisation of the supply chain on the supplier side has not yet progressed in line with the Group's net-zero planning and is currently only partially within the Group's sphere of influence.

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

	2025
Gross greenhouse gas (GHG) emissions (t CO <sub>2</sub> e) (location-based)	3,885
Sales revenues (in EUR)	189,258,254
Gross greenhouse gas (GHG) emissions (t CO <sub>2</sub> e) per euro of revenue (in EUR)	0.0000205

## Information on the EU Taxonomy Regulation

The following disclosures are made in accordance with Article 8 of Regulation (EU) 2020/852. ATOSS Software SE is not affected by nuclear energy or gas-related activities (see Annex III of the additional delegated act on gas and nuclear activities, which supplements Annex XII to the delegated act on reporting obligations pursuant to Article 8 of the Taxonomy Regulation).

### Our economic activities

ATOSS Software AG 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 to the two delegated legal acts for the six environmental goals 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 2025 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 AG 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 2025 financial year, we have defined the activity CE 1.2 „Manufacture of electrical and electronic equipment” pursuant to the Environmental Legislation Act and identified the activity CCM 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 894,551) and the Group's vehicle fleet (combustion, hybrid and electric engines - additions to right-of-use assets in accordance with IFRS 16: EUR 1,133,315), which were recognized as right-of-use assets in accordance with IFRS 16. 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	42 %	58 %
Opex	0 %	100 %

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

### 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 revenues is calculated as that part of net revenues stemming from products and services in connection with classifiable economic activities (numerator) divided by net revenues (denominator). The denominator of the revenues KPI is based on the consolidated net revenues in compliance with IAS 1.82(a). Further details on ATOSS' accounting principles for consolidated net revenues can be found in the Notes to the Consolidated Financial Statements in Section II of our 2025 Annual Report, Accounting principles.

#### Reconciliation

Our consolidated net revenues can be reconciled to our consolidated financial statements, see profit and loss statement in our 2025 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 2025 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 2025**

Financial year 2025	Year 2025		Substantial Contribution Criteria							DNSH criteria (,Does Not Significantly Harm')										
Economic activities (1)	Code (2)	Turnover (3)	Proportion of turnover, year 2025 (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.) turnover, year 2024 (18)"	Category enabling activity (19)	Category transitional activity (20)	
		EUR	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/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>		<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>0%</b>			
<b>B. Taxonomy-non-eligible activities</b>																				
Turnover of Taxonomy-non-eligible activities		189,258,254	100%																	
<b>Total</b>		<b>189,258,254</b>	<b>100%</b>																	

**Template: Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2025**

Financial year 2025	Year 2025		Substantial Contribution Criteria							DNSH criteria („Does Not Significantly Harm“)							Minimum Safeguards (17)	*Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2024 (18)*	Category enabling activity (19)	Category transitional activity (20)
	Code (2)	CapEx (3)	Proportion of CapEx, year 2025 (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)					
Economic activities (1)		EUR	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/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%	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	EL; N/EL										
Manufacturer of electrical and electronic equipment	CE 1.2	894,551	19%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL										34%
Carriage by motorbikes,passenger cars and light commercial vehicles	CCM 6.5	1,133,315	24%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL										30%
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2,027,867	42%																	63%
<b>A. CapEx of Taxonomy eligible activities (A1 + A2)</b>		<b>2,027,867</b>	<b>42%</b>																	<b>63%</b>
<b>B. Taxonomy-non-eligible activities</b>																				
CapEx of Taxonomy-non-eligible activities (B)		2,743,957	58%																	
<b>Total</b>		<b>4,771,824</b>	<b>100%</b>																	

**Template: Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2025**

Financial year 2025	Year 2025		Substantial Contribution Criteria							DNSH criteria ('Does Not Significantly Harm')										
Economic activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, year 2025 (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 2024 (18)"	Category enabling activity (19)	Category transitional activity (20)	
		EUR	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/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>		<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>0%</b>			
<b>B. Taxonomy-non-eligible activities</b>																				
OpEx of Taxonomy-non-eligible activities		28,601,575	100%																	
<b>Total</b>		<b>28,601,575</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%	24%
Climate change adaption	0%	0%
Water	0%	0%
Circula Economy	0%	19%
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%

### Company workforce

#### Transparent and trust-based corporate culture and employee satisfaction

##### Procedures, guidelines and future initiatives

ATOSS attaches great importance to a transparent, appreciative and trust-based corporate culture. Employees are the key factor in successfully achieving the company's targets. The Employees sphere 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 the 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 staff 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 vested with managerial responsibility. Moreover, 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 the hotline from reprisals, see the Section on Corporate governance.

The HR Talent Management department run by the Chief People Officer attends to 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 staff.

##### Targets

ATOSS has defined the following key indicators in the area of transparent and trusting corporate culture or employee satisfaction. The company has agreed the following targets for 2025, and will also retain them for the 2026 financial year.

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

**Progress and measures**

In order to measure employee satisfaction, a Group-wide Engagement Survey was carried out in 2025 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 74 percent (previous year: 68 percent) of all Group employees participated. This survey resulted in an Employee Engagement Index of 84 percent (previous year: 83 percent). The target for the 2025 financial year was over 80 percent. In addition, the following HR indices were surveyed in 2025 in order to identify actual and potential positive and negative impacts on their 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 participation rates. 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	2025 target	2025 ACTUAL	2024 ACTUAL
Employee Engagement Index	%	> 80	84	83
Employee Net Promoter Score (eNPS)	Points	≥ 25	34	33
Leadership Index	Points	3.70	3.75	3.70
Working Flexibility Satisfaction Index	%	≥ 75	74	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 the satisfaction of employees with respect to the reconciliation of work and private life.

An external analysis and assessment of employer attractiveness was also carried out again in 2025 by the Top Employers Institute. This certified ATOSS Software SE as a “Top Employer” for the fifth consecutive year. The certification program analyzes the personnel strategy in practical employee offers such as the talent strategy, personnel planning, onboarding, training and manager development as well as career and succession planning and the corporate culture.

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

**Procedures, guidelines and future initiatives**

The Management Board regards diversity, equal rights and inclusion as elemental components of an 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 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, the Code of Conduct 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. In accordance with the rules contained in the Code of Conduct, no gender-specific or ethnic differences may play any 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. The aim of the guidelines described that apply and to all employees in the Group is to reduce the risk of discriminatory behavior and at the same time promote employee behaviors that may 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.

**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 2026 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:** so-called Core Management incl. authorized signatories excl. Management Board; PY: so-called Executive Leadership Team incl. authorized signatories excl. Management Board

### Progress and measures

Various measures for promoting employee diversity were also implemented across the Group for all employees of the company in the 2025 financial year. For example, a Diversity Day was once again staged on which employees were able to learn more on the subject of neurodiversity. 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 illustrated by the results of this year's Engagement Survey with an approval rating of 89 percent in the area of diversity and inclusion (previous year: 87 percent). At the same time, the diversity measures actioned further innovation while boosting employee satisfaction and loyalty.

In the 2025 financial year, there were no confirmed incidents in connection with child labor, forced labor, human trafficking or discrimination among employees of the Group, nor did any confirmed incidents come to light involving workers in the value chain, affected communities, consumers or end users.

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 12/31/2025, ATOSS employed 856 staff (previous year: 820) from 47 countries (previous year: 49).

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

	12/31/2025	12/31/2024
<30	250	274
30-50	523	468
>50	83	78
<b>Total number of employees</b>	<b>856</b>	<b>820</b>

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

Gender	12/31/2025	12/31/2024
Male	514	489
Female	342	331
Diverse	0	0
not provided	0	0
<b>Total number of employees</b>	<b>856</b>	<b>820</b>

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

Country	12/31/2025	2025 (ø)	12/31/2024	2024 (ø)
Germany	599	578	558	553
Romania	191	199	207	205
Austria	18	17	17	16
Switzerland	17	15	15	13
Netherlands	15	14	14	13
India	11	6	-	-
France	3	3	3	2
Sweden	2	3	4	4
Belgium	0	1	2	2
<b>Total</b>	<b>856</b>	<b>836</b>	<b>820</b>	<b>808</b>

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

	Target (%)	12/31/2025	Proportion (%)	12/31/2024	Proportion (%)
<b>Senior executives</b>	<b>100</b>	<b>128</b>	<b>100</b>	<b>116</b>	<b>100</b>
Male	60	84	66	76	66
Female	40	44	34	40	34
<b>Management</b>	<b>100</b>	<b>15</b>	<b>100</b>	<b>12</b>	<b>100</b>
Male	70	10	67	9	75
Female	30	5	33	3	25

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

	12/31/2025	12/31/2024
<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)

	12/31/2025	12/31/2024
<b>Male</b>	<b>3</b>	<b>3</b>
<30	0	0
30-50	1	1
>50	2	2
<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)

12/31/2025				
Female	Male	Others	not provided	Total
<b>Number of employees with permanent employment contracts (number of persons)</b>				
331	490	0	0	821
<b>Number of employees with fixed-term employment contracts (number of persons)</b>				
11	24	0	0	35
<b>Number of full-time workers (number of persons)</b>				
267	468	0	0	735
<b>Number of part-time employees (number of persons)</b>				
75	46	0	0	121

\*Gender as stated by the employee

12/31/2024				
Female	Male	Others	not provided	Total
<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 full-time workers (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)

12/31/2025									
DE	RO	AT	CH	NL	SE	BE	FR	IN	Total
<b>Number of employees (number of persons)</b>									
599	191	18	17	15	2	0	3	11	856
<b>Number of employees with permanent employment contracts (number of persons)</b>									
576	183	17	15	14	2	0	3	11	821
<b>Number of employees with fixed-term employment contracts (number of persons)</b>									
23	8	1	2	1	0	0	0	0	35
<b>Number of full-time workers (number of persons)</b>									
500	178	14	14	13	2	0	3	11	735
<b>Number of part-time employees (number of persons)</b>									
99	13	4	3	2	0	0	0	0	121

12/31/2024									
DE	RO	AT	CH	NL	SE	BE	FR	IN	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 full-time workers (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

**§ Accounting policies**

**Total number of employees:** The number of employees is determined on the basis of the number of persons (head-count) recorded centrally in the Group's personnel management and HR software at the end of the reporting period (incl. those absent on maternity leave, those with fixed-term contracts, part-time employees – even if they are only mini-jobbers (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, freelancers, trainees and inactive employment relationships (e.g., parental leave) are not taken into consideration 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:** so-called Core Management incl. authorized signatories excl. Management Board; PY: so-called Executive Leadership Team incl. authorized signatories excl. Management Board

	2025	2024
Sickness rate (%)	3	3
Health Culture Index (%)	97	97
Accidents at work (number)	14	8
Rate of work-related accidents (%)	0	0
Fatalities as a result of accidents at work or work-related sickness (number)	0	0

**§ 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 percent minus the sickness rate

**Work-related accidents:** Accident suffered by an employee while performing a task directly related to their work, e.g., during working hours, a business trip or on their way to or from work.

**Work-related illnesses:** any illness occurring in relation to their work and reported to the employer by the employee.

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

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

**Procedures, guidelines and future initiatives**

The Management Board attaches great importance to the health of its employees. In the Management Board's view, measures to promote good health in companies not only help individual employees and secure the long-term success of the business but also have positive impacts on society over and beyond the company. Successful company health management boosts employee health, 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 receives a welcome uplift. 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. In this way, ATOSS is also addressing the risk of a lack of healthcare that could lead to high rates of sickness and disrupt operating processes.

**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 are incorporated across the Group 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, ATOSS Health Management organized the following offers in the 2025 financial year: membership of Wellhub with diverse sporting and health offers, various sporting offers (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 Month). 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.

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

**Staff recruitment and retention**

**Procedures, guidelines and future initiatives**

The professional and personal skills of ATOSS employees are genuine game-changers in persuading customers, investors and business partners to opt for 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 and at the same time risks 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. In the process, ATOSS is guided strictly by the statutory requirements on remuneration in place in different countries. In addition, ATOSS offers further salary extras, flexible working arrangements, a positive, dynamic working atmosphere as well as opportunities for personal growth and further 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. ATOSS also makes every effort to ensure 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 ATOSS employees to work 50 percent from home, thereby giving them greater flexibility to take account of their personal needs. 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 company works agreement. The success of the measures implemented is measured by the HR department on the basis of the annual Engagement Survey which also questions employees on 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 again succeeded in maintaining its staff growth in the 2025 financial year thanks to the successful recruitment of employees in many departments of the company. In total, ATOSS took on 241 new employees in 2025 (previous year: 222). The proportion of women among the new recruits stood at 40 percent (previous year: 39 percent).

The overall staff turnover rate in 2025 stood at 19.9 percent (turnover rate excl. students: 18.7 percent) (previous year: 20.9 percent (turnover rate excl. students: 16.7 percent) 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 records the following key indicators:

	2025	2024
Number of employees who have left the company (number of persons)	166	169
Staff turnover rate (%)	19.9%	20.9%
Number of employees excluding students who left the company (number of persons)	151	129
Staff turnover rate (%)	18.7%	16.7%
Average remuneration of ATOSS employees on a full-time equivalent basis in Germany (gross in EUR)**	92,260	86,102
CEO remuneration (EUR)	1,131,458	1,106,469
CEO pay ratio (CEO remuneration to the average remuneration of ATOSS employees on a full-time equivalent basis in Germany)	1:12	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	1:16	1:17
Gender pay gap (incl. Management Board)	20%	-
Gender pay gap (excl. Management Board)	17%	-

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

\*\* excl. special payments

The gender pay gap metrics represent an average value for the Group as a whole and therefore do not take into account country-specific circumstances, differing job profiles, or individual conditions. In the context of recruitment and remuneration, the Group does not make any gender-specific distinctions in principle. The gender pay gap metrics were determined for the first time in the 2025 financial year.

#### § Accounting policies

##### Gender Pay Gap

The difference between the total annual remuneration of female and male employees incl. Management Board in the ATOSS Group, expressed as a percentage of the basic salary of male employees incl. male Management Board.

##### 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, freelancers, 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, freelancers, trainees and inactive employment relationships (e.g. parental leave)) in the financial year.

## Staff training and development

#### Procedures, guidelines and future initiatives

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 reviews of performance and career development represent an important tool for ATOSS for measuring employee growth (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 throughout 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 joiners to 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 ATOSS, the training measures offered in the reporting year have enabled the Group 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:

Category	2025	2024
Employee category Supervisors & Management	54	35
Employee category Staff	46	34
Sales	67	30
Customer Services & Support (CSS)	64	59
Finance, People & Organization (FPO)	25	18
Marketing	35	20
Innovation & Development (I&D)	38	28

The average number of training hours (compulsory and voluntary training) per employee in the ATOSS Group stood at 48 h (previous year: 34 h) in the 2025 financial year. The rise in the average number of hours for training and further education in the Sales department is predominantly due to the expansion of onboarding measures in this department. With regard to the further training options on offer, ATOSS makes no distinction between the genders of its employees as a matter of principle.

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

	2025	2024
Male	47	34
Female	49	34
Diverse	n.a.	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). cf. definition of employees under Accounting Policies in the sections on diversity, inclusion, anti-discrimination as well as human rights and labor rights.

**Compulsory training:** Compliance training on the Code of Conduct, General Data Protection Regulation (DSGVO), occupational safety, data protection fundamentals, information security basics. All training sessions are designed to last 60 minutes.

## Consumers and end users

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 company's 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.

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

### Innovation and value added for customers

#### Procedures, guidelines and future initiatives

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.

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. At the same time, ATOSS Workforce Management solutions can help to increase productivity, efficiency and improve service levels or product quality.

Innovative working time concepts also create the platform for a better work-life balance and support effective employer branding – topics and issues that are gaining in importance in times of skills shortages. Intelligent time and attendance management, demand-optimized deployment planning and workforce forecasting also prevent overtime and 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.

#### 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 (basis: year end 2022)
- customers to grow to 20,000+

For the 2026 financial year, the Group has adjusted these targets as follows:

- proportion of recurring revenue at around 72 percent
- average revenue growth of 14 percent from 2026 to 2027 (basis: year end 2025)
- customers to grow to 25,200+

ATOSS has set itself the following targets in the area of innovation and added value for customers for the 2025 financial year:

- 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

Targets for innovation and added value have been slightly modified for fiscal 2026 or set as follows:

- Long-term customer relationships: Cloud Gross Retention Rate\* ≥ 96 percent and Net Retention Rate (NRR) of more than 110 percent
- R&D investments of around 16 percent of total revenue
- Net Promoter Score (NPS) of 14

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

\*excluding the Crewmeister product

#### Progress and measures

ATOSS Software SE maintained its growth trajectory in the 2025 financial year. For the twentieth time in succession, the Munich workforce specialist succeeded once again in surpassing its already high records for revenue and earnings. Group revenue rose by 11 percent to EUR 189.3 million over the year (previous year: EUR 170.6 million). The target of average revenue growth of 19 percent for the period from 2023 to 2025 was thus met in full. The target for the proportion of recurring revenue of around 70 percent was also achieved.

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 21,100 customers plan and manage their employees with software solutions from ATOSS. This means the target figure of 20,000+ for the 2025 financial year was achieved. With a figure of EUR 28.6 million, 15 percent of consolidated revenue went towards refining ATOSS products and solutions in 2025, only slightly below the target of around 16 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 11 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 among the top 100 European software manufacturers with the highest R&D expenditures in 2025 according to the study, "The 2025 EU Industrial R&D Investment Scoreboard"; this ranking positions the company in first place among Europe's software providers specializing in workforce management.

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. ATOSS is also considered a representative provider in the European market for workforce management according to the international market research company Gartner.

The added value of ATOSS workforce management solutions and the customer satisfaction they engender can also be measured on the basis of the following key indicators monitored by the Group:

	2025 target	2025 ACTUAL	2024 ACTUAL
Churn rate Maintenance (%)	-	3.0	2.1
Churn rate Cloud* (%)	<2	3.2	2.9
Share of R&D spending in total revenue (%)	~16	15	15
Net Retention Rate (NRR)	≥110	113	116
Net Promoter Score (NPS)	≥10	13	14

\*excluding the Crewmeister product

#### Accounting Principles

**Churn rate Maintenance:** Monthly Recurring Revenue (MRR) 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 (Cloud & Subscriptions MRR) 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 assessment, the responders are then allocated to 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

##### Procedures, guidelines and future initiatives

ATOSS has implemented various measures and checks to ensure information security. The aim of these measures is to prevent risks in the form of 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., as a result of data protection violations) and arising from ATOSS' own business activities. Attacks and unintended activities include both the theft and manipulation or sabotaging of data. The key measures implemented in 2025 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 data analysis, the monitoring and processing of alerts, measurement of 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 also has a backup data center, 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 addition, ATOSS set itself the following targets in the area of information security for 2025 and it is adhering to these targets unchanged for 2026. The relevant targets are as follows:

- 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.
- to ensure fixed availability rates for the cloud services offered – defined as the percentage deviation of cloud services from Service Level Agreements – with a target figure of ≤ 15% (percentage of SLA breaches compared with the total number of 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 in the whole company in the 2025 financial year. Since 2022, there has also been an Information Security Management System (ISMS) in place that once again passed its audit in 2025 in accordance with the requirements of the international security standard ISO/IEC27001:2022. 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 2025 was achieved with an overall figure of 10 percent.

##### Protection of customer data

##### Procedures, guidelines and future initiatives

The protection of personal data is defined as a fundamental right in Article 8 of the European Union's (EU) 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 data subjects, 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 governed by a data protection guideline. In drawing up this guideline, the concerns of our customers as a stakeholder group were given due consideration. The data protection 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. It addresses the following aspects among others: data processing principles and procedures, defining the purpose of collecting, processing and using personal data, the deployment of remote maintenance systems, the procedure for transmitting test data for the secure handling of personal customer data, company data protection officers, information on implementing 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 2025, ATOSS once again conducted measures to ensure the protection of personal data. By prioritizing these topics and issues, the Group is able to guarantee a high level of data protection at all times.

## Corporate governance

### Corporate culture and compliance

#### Procedures, guidelines and future initiatives

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 provides binding orientation for all employees, senior executives and management bodies. See "Company workforce" 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 basic 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).

In 2025, 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, topics and issues 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 in order 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 systems, 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 by way of 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 actions of the company. 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 to identify and assess developments that may entail considerable disadvantages and to avoid risks that might 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 details are included in Section 3.1 of the company-wide risk management and control system in the combined Management 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 2026. The relevant target is 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 conducted in the 2025 financial year, which can reinforce awareness of compliance and security among employees in the Group. Above all, the online training on the subject of the Code of Conduct represents an 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:

	2025	2024
Whistleblower reports (number)	0	0
Proportion of employees taking part in the compliance training (%)	100%	97%
of whom male	100%	99%
of whom female	100%	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:** The compliance training on the Code of Conduct comprises the following subject areas: corporate culture, occupational health and safety, data protection, information security, insider trading, company property, conflicts of interest, anti-corruption, competition law, prevention of money laundering and terrorism, export controls, human rights, environmental protection, conduct in an emergency. The minimum training time is 5 minutes.

## Assurance Report of the Independent German Public Auditor on a Limited Assurance Engagement in Relation to a Separate Non-Financial Group Report

To ATOSS Software SE, Munich

**Assurance Conclusion**

We have conducted a limited assurance engagement on the separate non-financial group report of ATOSS Software SE, Munich, (hereinafter the „Company“) to comply with §§ [Articles] 315b to 315c HGB [Handelsgesetzbuch: German Commercial Code] including the disclosures contained in this separate non-financial group report to fulfil the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the „Non-Financial Group Reporting“) for the financial year from 1 January to 31 December 2025.

Not subject to our assurance engagement were the external sources of documentation or expert opinions mentioned in the Non-Financial Group Reporting, which are marked as unassured.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Non-Financial Group Reporting for the financial year from 1 January to 31 December 2025 is not prepared, in all material respects, in accordance with § 315c in conjunction with §§ 289c to 289e HGB and the requirements of Article 8 of Regulation (EU) 2020/852 as well as with the supplementary criteria presented by the executive directors of the Company.

We do not express an assurance conclusion on the external sources of documentation or expert opinions mentioned in the Non-Financial Group Reporting, which are marked as unassured.

**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 Non-Financial Group Reporting” 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 Non-Financial Group Reporting

The executive directors are responsible for the preparation of the Non-Financial Group Reporting in accordance with the relevant German legal and 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 Non-Financial Group Reporting in accordance with these regulations that is free from material misstatement, whether due to fraud (i.e., manipulation of the Non-Financial Group Reporting) or error.

This responsibility of the executive directors includes selecting and applying appropriate reporting policies for preparing the Non-Financial Group Reporting, 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 Non-Financial Group Reporting.

### Inherent Limitations in the Preparation of the Non-Financial Group Reporting

The relevant German statutory legal and 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 Non-Financial Group Reporting.

### German Public Auditor's Responsibilities for the Assurance Engagement on the Non-Financial Group Reporting

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 Non-Financial Group Reporting has not been prepared, in all material respects, in accordance with the relevant German legal and European regulations as well as with the supplementary criteria pre-sented by the executive directors of the Company, and to issue an assurance report that includes our assurance conclusion on the Non-Financial Group Reporting.

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

- obtain an understanding of the process to prepare the Non-Financial Group Reporting.
- 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.
- 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 Non-Financial Group Reporting.
- inquired of the executive directors and relevant employees involved in the preparation of the Non-Financial Group Reporting about the preparation process, and about the internal controls relating to this process.
- evaluated the reporting policies used by the executive directors to prepare the Non-Financial Group Reporting.
- evaluated the reasonableness of the estimates and the related disclosures provided by the executive directors.
- performed analytical procedures and made inquiries in relation to selected information in the Non-Financial Group Reporting.
- performed site visits.
- considered the presentation of the information in the Non-Financial Group Reporting.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Non-Financial Group Reporting.

### 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, 27 February 2026

PricewaterhouseCoopers GmbH  
Wirtschaftsprüfungsgesellschaft

sgd. Petra Hälsig  
Wirtschaftsprüfer  
[German public auditor]

sgd. ppa. Reinhard Anzenberger  
Wirtschaftsprüfer  
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# Imprint

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