Excellence in Workforce Management

ATOSS Software SE

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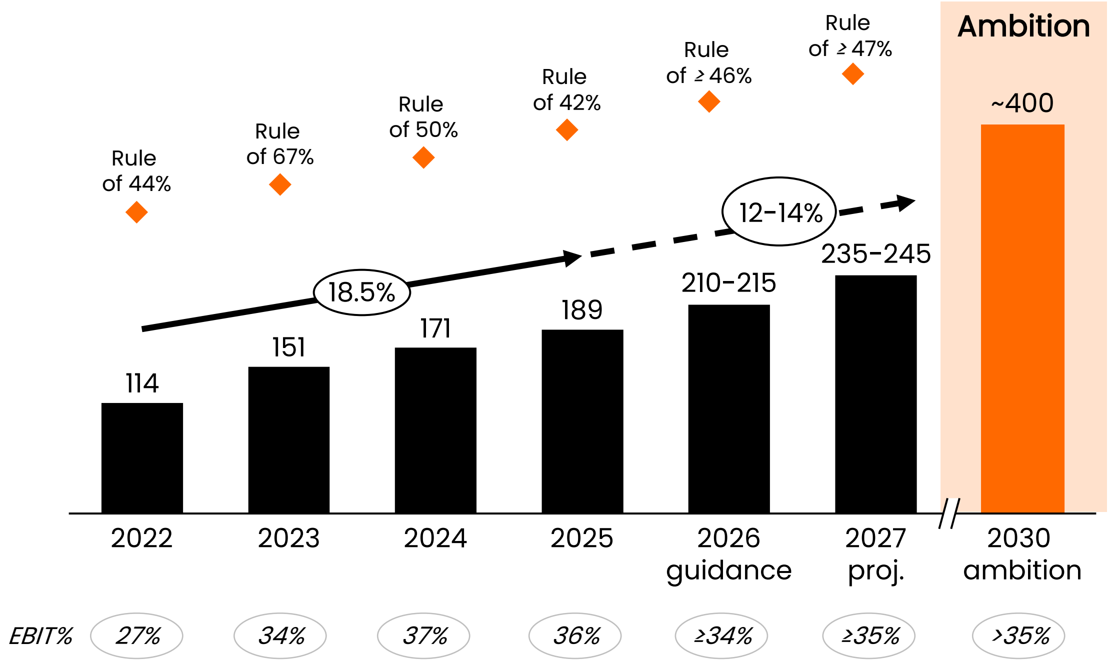
ATOSS Software SE 2026

ATOSS – Leading in the field of Workforce Management

Strong position in growing WFM market fueling Ambition 2030

We are a **leading Workforce Management provider** with solutions for **international Enterprise, SMB,** and **small-business** customers, fueled by **strong historic growth** and **performance metrics** to drive our future growth strategy

Total revenue in EURm



Key factors supporting growth ambition[1]

~ 1,200 **Enterprise** customers

~ 2,000 **SMB** customers

~ 17,900 **small business** customers

~ 18,800 **Cloud** customers

>4m employees integrated in ATOSS solutions

113.2% Net retention rate[2]

96.0% Gross retention rate[3]

850+ employees

36% EBIT margin

Double-digit revenue growth (yoy since FY14)

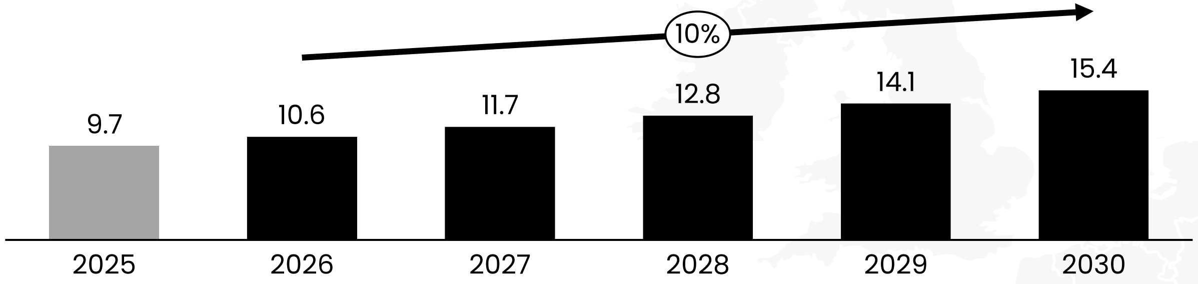
1. As of 12/31/2025 ; 2. Cloud w/o Crewmeister; 3. ARR churn in Cloud w/o Crewmeister

ATOSS

01 Market for Workforce Management, business model and product update

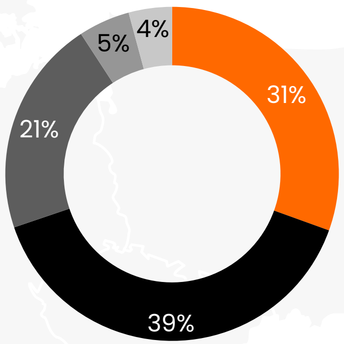
Workforce Management landscape continues to grow and evolve

WFM market size development ($bn)[1]

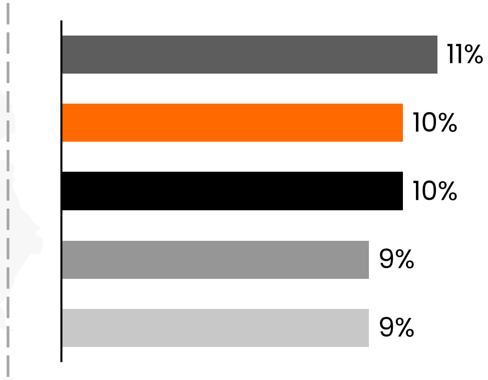


New data indicates a **larger TAM** and **higher CAGR**:
- *AI structurally expands WFM's scope, transforming it from efficiency software into a mission-critical platform for steering skills, tasks and workforce readiness*

Market size by geo (2025)[1]



CAGR by geo (2025-2030)[1]



Europe | North America | Asia Pacific | MEA | LATAM

AI-driven structural shift in Workforce Management

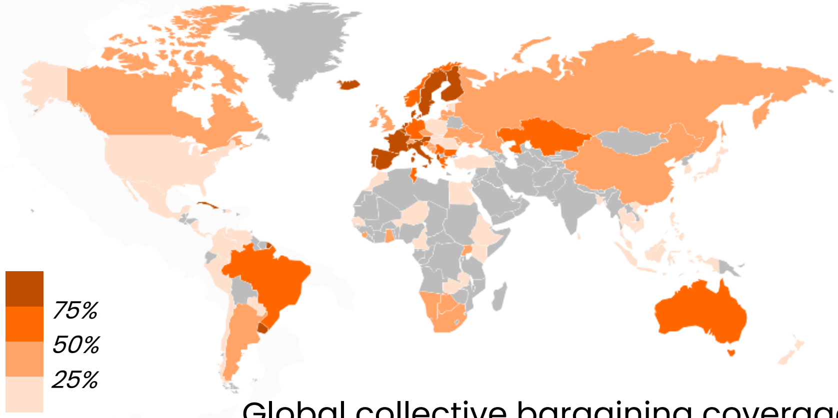
AI impact: AI fundamentally reshapes tasks, skills and roles across functions, accelerating change beyond traditional workforce models

Focus shift: Workforce planning shifts from managing headcount to steering skills and capabilities as AI changes how work is performed

Granularity: Effective WFM requires granular insight into tasks, skills, timing and automation potential, rather than static job roles

Strategic relevance: Data-driven WFM evolves from an operational HR tool into a strategic management discipline linked to technology decisions

Regulatory complexity drives Workforce Management



Global collective bargaining coverage rate[2]

1. ATOSS estimates and third-party data as of April 2026; 2. ILOSTAT

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ATOSS' product portfolio supports customers' shifting needs

Full-range solutions span varying areas of need and complexity, resulting in **strong ROI for customers**

ATOSS helps companies to have ...

...the right employee

...with the right qualification

...at the right place

...at the right time

...at the right cost

...at full compliance

...with optimal employee experience

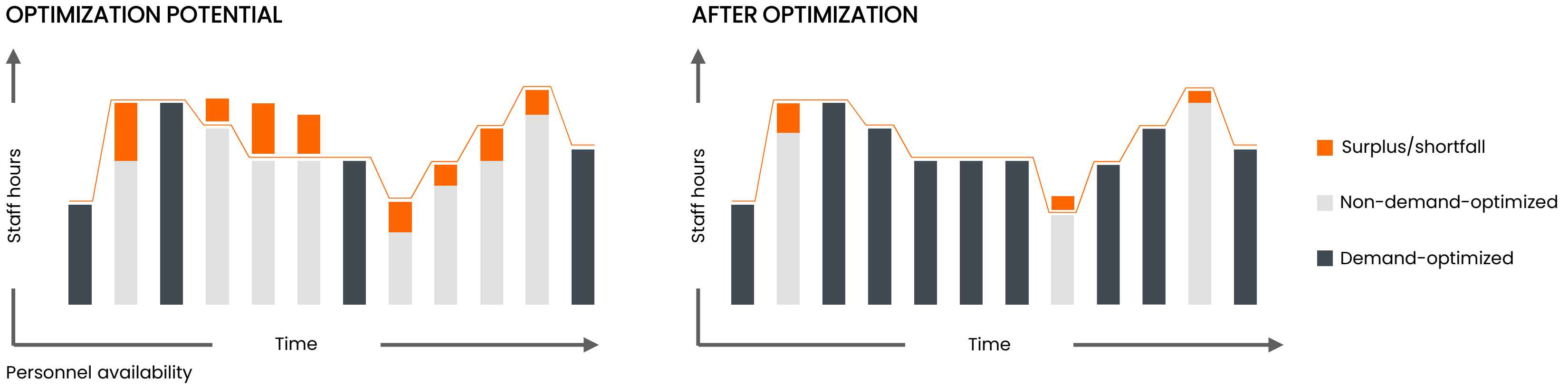
Current situation

Fluctuation in demand

Little flexibility and long response times

Goal

Demand and cost-optimized synchronization of working time and order volume



Exemplary: **Effects generated from ATOSS projects – Cross-industry (figures per year)**[1]

up to 70%	up to 10,000 h/p.a.	up to 75%	up to 80%	up to 90%	up to 50%
Reduced personnel costs in HR	Freeing up capacities through self-services	Time savings through automatic reports	Reduced planning effort	Savings in overtime	Increased efficiency

1. Figures based on specific client case studies

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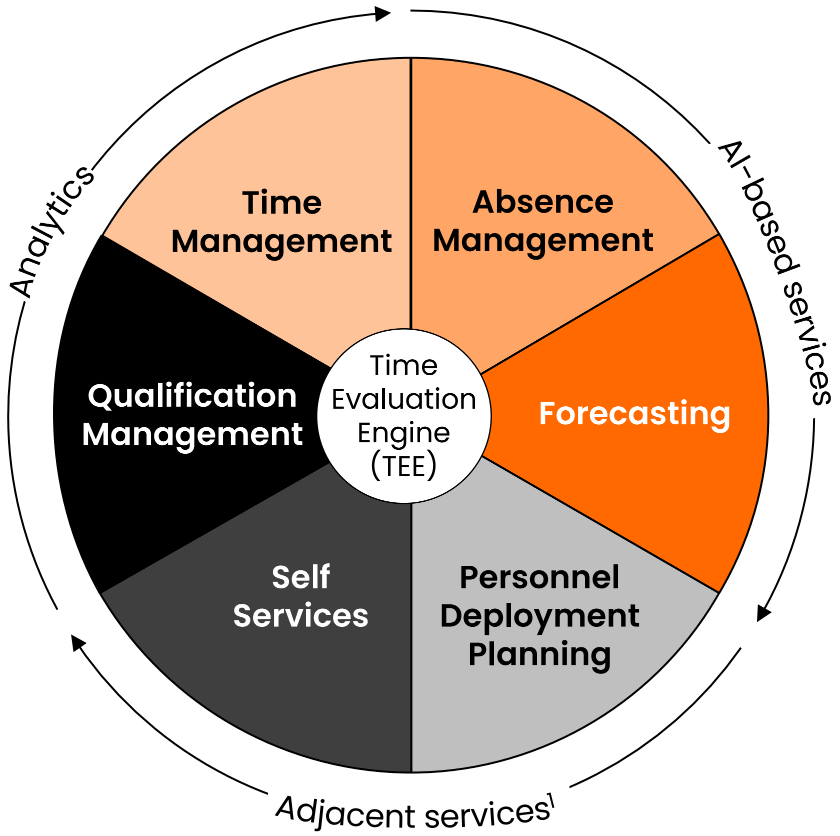
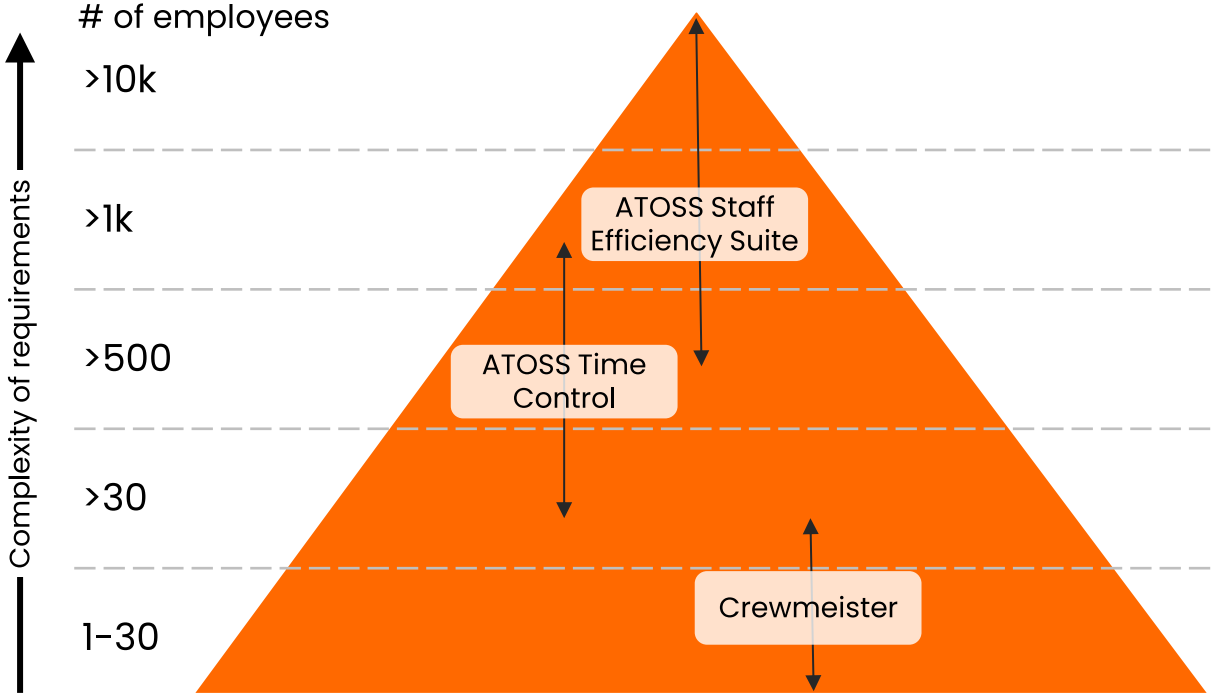
Workforce Management by ATOSS in a nutshell

Efficiency via highly flexible staff deployment



HCM vendor agnostic

Full-range provider



Industry focus:

Retail · Manufacturing · Logistics · Healthcare · Services

1. Included in ATOSS product vision

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02 AI at ATOSS

Why AI augments enterprise software instead of replacing it

A simple way to think about where value really comes from

Top 5 common investor concerns

Concern 1
Vibe coding replaces software

How about enterprise software?

- In enterprise software, **code is not the main source of value.**
- Where value really comes from:
  - ~20%: Writing and maintaining code → highly automatable by AI
  - **~80%: Domain expertise, regulatory logic, complex workflows, reliability, integration, support, accountability**

→ *AI changes how enterprise software is built, not why it is bought.*

Concern 2
AI destroys competitive moats

How about enterprise software?

- In enterprise software, the moat isn't the code. The moat is the **trust**, **workflows**, **integrations**, and **accountability** built around it.
- AI helps you write software but **doesn't assure to successfully run mission-critical enterprise outcomes.**

→ *AI disrupts simplicity, not complexity.*

→ *Software built on deep domain logic becomes stronger with AI, not obsolete.*

Concern 3
LLMs move up the stack

How about enterprise software?

- LLMs are **horizontal infrastructure**; enterprise software is **vertical, domain-specific and process-embedded**.
- AI expands what software can automate but **owning enterprise processes means owning risk, regulation, and accountability**. That keeps AI in an enabling role, not a replacing one.

→ *LLMs enhance enterprise software, but software remains the system of record and monetisation layer.*

Concern 4
Seats get cannibalized

How about enterprise software?

- Enterprise software **demand scales with complexity and regulation**, not headcount.
- **Solutions covering blue collar workers are significantly less affected by AI driven productivity gains** (hospitals, retail, logistics, manufacturing).
- **Pricing pressure drives new monetisation models** (hybrid pricing models) yet not revenue erosion.

→ *AI challenges mechanical seat-based pricing logic, but not the underlying willingness to pay for enterprise software and the value it creates.*

Concern 5
AI monetisation dilutes revenue quality

How about enterprise software?

- In enterprise software**, core functionality (system of record, compliance, workflows) remains subscription-based,** as enterprise customers expect predictable pricing for mission-critical services.
- AI is layered on top as incremental functionality, allowing **flexible monetisation without compromising contractual stability** or software quality.

→ *AI monetisation is additive, expanding value without harming predictability or quality.*

Why the moat of ATOSS is exceptionally strong

WFM is one of the most complex and risk-critical enterprise processes

One company, many rulebooks

Large enterprises apply **dozens of collective agreements in parallel.**

Even the same union differs by region and entity (e.g., IG Metall Bavaria ≠ IG Metall NRW).

Rules change constantly

In Germany alone, **5,580 collective agreements were negotiated in 2025.**

Changes must be reflected **instantly, continuously and audit-safe.**

Hundreds of rules interact

Premiums and allowances involve **hundreds of rule combinations per enterprise company.**

Rules depend on time, role, qualification, location and contract — with many exceptions.

Labour law is part of daily operations

Core legal requirements (rest periods, max hours, night and Sunday work) are **continuously monitored and enforced automatically.**

Highly complex end-to-end processes with full compliance

Large enterprises require **precise forecasting (input criteria: employee skills & desires, volume, time, costs, etc.)** to enhance efficiency, service levels, as well as employee satisfaction.

So what?

WFM is one of the most complex and risk-critical enterprise processes.
Enterprises don't want to own this risk — LLMs can't either. ATOSS does.

ATOSS selected five critical moats

Deep Embeddedness
Deep embeddedness in **mission-critical** workforce systems

High Accuracy
Verified outcomes (payroll-grade) which are **not probabilistic**

Verifiable Governance
Audit trails, complete EU regulatory compliance, **checks and balances** (legally secure)

System-of-record for WFM
Clear ownership and **domain specific data repository** – to transition to system of intelligence

Trusted AI control*
Own trusted ATOSS AI Agents that are **fully controlled**
*AI-era moat extension

ATOSS

Strong enterprise foundations unlock AI at scale

A deliberate, multi-year product strategy to move from system-of-record to system-of-intelligence

Phase 1* – Bring flexibility and agility

Cloud-first (2020 - 2023)

- Reduce time-to-market
- Move system architecture into a flexible cloud-native setup with enhanced governance, security and robust infrastructure
- Centralise data, rules and compliance logic, while leveraging hyperscaler and PaaS innovation
- Embrace an open ecosystem, enabling seamless integrations through APIs

AI only scales safely on dependable foundations

Phase 2* – Simplification

Mobile-first (2021 - 2024)

- Simplified and seamless user experience across various clients (mobile, browser, etc.)
- Support structured collaboration across the organisation's workforce (employees, managers, planners, etc.)
- Capture workforce decisions directly at the point of execution

AI delivers best outcomes when it works based on good infor-mation, not only assumptions

Phase 3* – System-of-intelligence

AI-/Agent-first (since 2024)

- Agentic AI to support end users for enhanced productivity
- Operationalize AI through role-specific agents embedded in core processes
- Agent first approach within development organisation to reap the benefits of AI at ATOSS
- Execute AI-driven decisions under full ATOSS governance and control

Only now does AI become safe, scalable and executable at scale

* Applies across all ATOSS product lines (ASES, ATC, and Crewmeister).

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ATOSS turns embedded enterprise complexity into AI advantage

Our AI product strategy is deliberately built on four core pillars

Conversational & automated execution

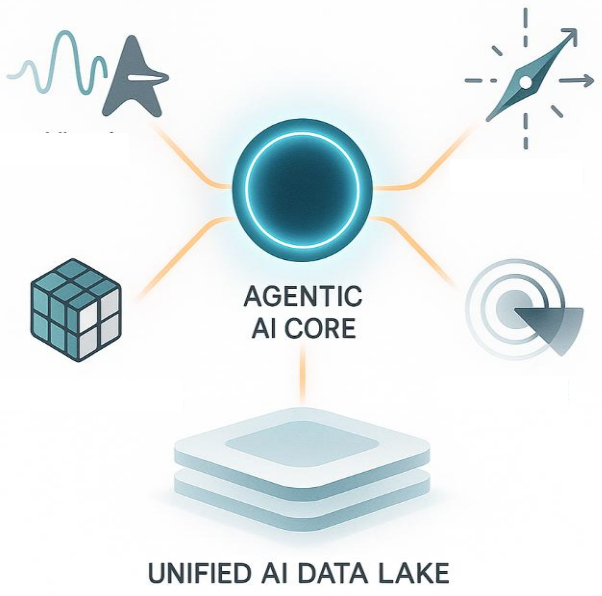
Natural, frictionless user interaction
by embedding AI copilots into role-based workflows and interfaces

= faster execution, higher adoption, and seamless user experience

AI recommendations & decision support

Smarter, context-aware operational choices
by analyzing real-time data, goals, and constraints to surface next-best actions

= precision, agility, and confident decision-making at every level



AI-driven configuration

Conversational automated configuration transitioning to self-adjusting compliance and planning systems by continuously tuning rules, models, and parameters from data patterns for domains

= faster scaling, reduced manual effort, and always-on compliance

Predictive insights & analytical AI

Foresight across workforce and operational planning
by using historical and live signals to forecast, detect anomalies, and simulate outcomes

= proactive control, risk mitigation, and future-ready strategies

AI already embedded in ATOSS' core workflows

Demand driver forecasting

Ensure seamless operations

Balanced personnel levels enable employees to deliver higher-quality work with greater confidence, while minimizing service disruptions and revenue loss.

Improve employee satisfaction

Demand-driven personnel reduces employee stress by balancing workloads, impacting morale and employee turnover.

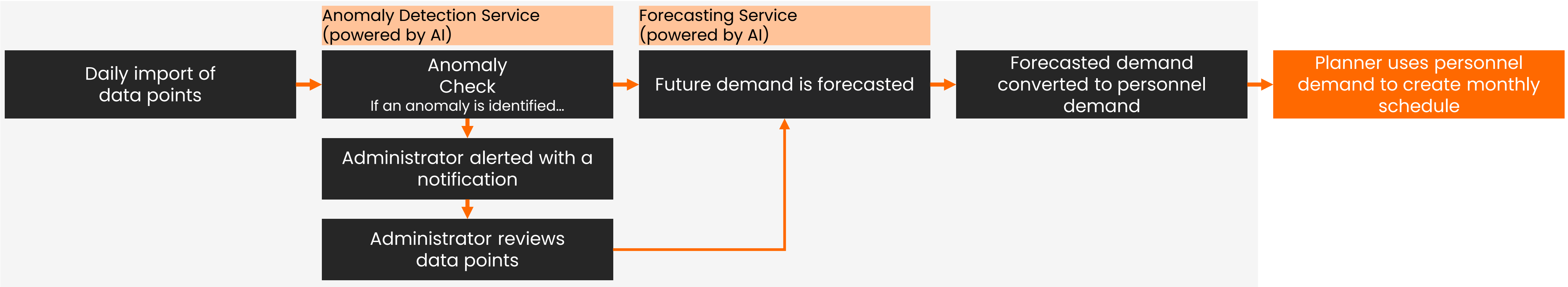
Optimise personnel costs

Forecast demand down to the minute to minimize overstaffing costs and ensure you have the right employees in the right place.

Boost competitiveness

Streamlined operations, cost savings, and improved service quality position your organization to outperform competitors.

How does it work?



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AI already embedded in ATOSS' core workflows

Workforce intelligence

Spot workforce risks before they disrupt

Identify critical metrics with the Executive Summary for quick decision-making

Compare KPIs side by side to track their performance

Flag key metrics with color-signals so issues stand out

Democratize workforce insights

Access prebuilt workforce analyses for immediate insights

Easily interpret charts with contextual descriptions and tooltips

Find what you're looking for by searching for metrics, analyses and business questions

Move from trends to root-causes

Explore metrics, trends or drivers with drag-and-drop ad hoc analysis

Customize charts with flexible filters, time frames, and drill-up/down controls

Build custom analysis pages and share them with your team

Align teams with real-time data

Automate reporting with automated report deliveries at set intervals

Trigger alerts when thresholds are breached to address issues early

Export charts and analyses as PowerPoint or PDF for easy collaboration

Client feedback[1]

Reduced **absenteeism rates** by
19%

Increased **retention rate** by
95%

Reduced **overtime costs** by
10%

1. Client feedback is based on sample customers using the embedded Visier HR Workforce AI Analytics solution. All referenced KPIs are sourced from Visier.

Product update

Current AI services portfolio and roadmap

2025

ASES Q2 2025 ☑
Demand driver forecasting
Multivariate models project workload and staffing from key demand drivers

ASES Q3 2025 ☑
Absence rate forecasting
AI based absence rate forecasting for illness & vacation

ASES Q4 2025 ☑
Workforce intelligence
Data-driven and AI supported insights on fluctuation, overtime and absences

2026

ATC Q2 2026 ☑
Agentic use
Chat-based AI assistant to speed up and automates routine planning tasks.

ATC Q3 2026
Business intelligence
AI based business analytics to improve planning process

Crewmeister Q3 2026
AI-based crew administrator
Introduction of set-up guides, proactive AI, signals/alerts and recommendations

ASES Q4 2026
1. **Expert Agent V1** (Information Retrieval and Task Execution)
2. **Staff Center Agent** (Self-Service use-cases)

ATC Q4 2026
AI supported forecasting
AI based absence rate forecasting for illness & vacation

2027/28

ASES 2027
1. **Expert Agent V2** (Retail)
2. **Master Data Mgmt. Agent V1**
3. **Wellbeing Insight Agent**
4. **Workforce Anomaly Agent**
5. **Configuration Agent V1** (Focus on Workforce Policy)

ATC 2027
Further roll-out of agents, forecast & BI
Integrate agent into conversation flow, expand agent to expert use cases, Add ad-hoc data visualisations, etc.

Crewmeister 2027
Advanced AI capabilities
General AI Assistant integration, smart clock-in reminders and smart scheduling suggestions

ASES 2028
1. **Expert Agent V3**
2. **Master Data Mgmt. Agent V2**
3. **Configuration Agent V2** (Configuration beyond Workforce Policy)
4. **Workforce Skill Intelligence Agent**
5. **Data Quality Agent**
6. **TeamFlow Agent**
7. **Schedule Scenario Agent** (Simulate different schedule scenarios to test the impact of a variety of decisions)

AI is one of our core investment areas in the years ahead, supporting our 2030 ambition by unlocking new revenue streams, capturing synergies, expanding our total addressable market, and thus accelerating organic growth.

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02 Financials & KPIs Q4-/ 12M-2025

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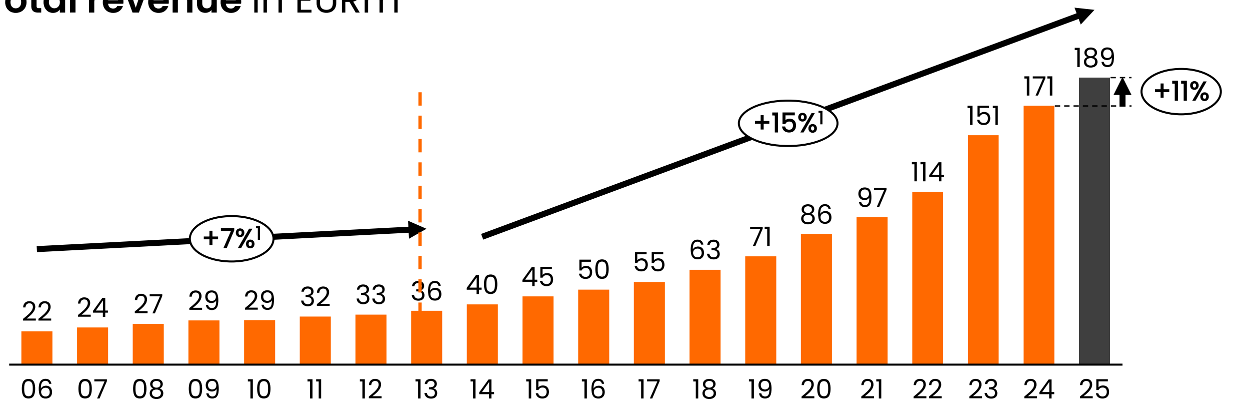
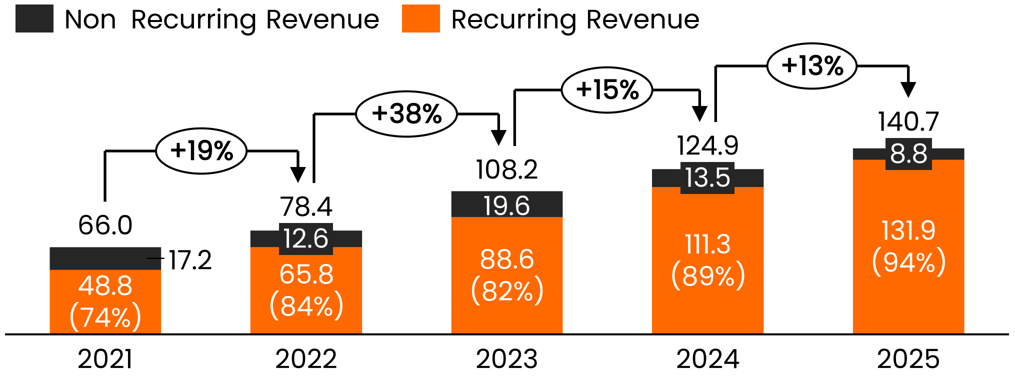
ATOSS – 20th record year achieved
Running like clockwork

Strong **growth track record**, excellent **traction** in **Cloud transition** and **expansion outside** the **DACH region**

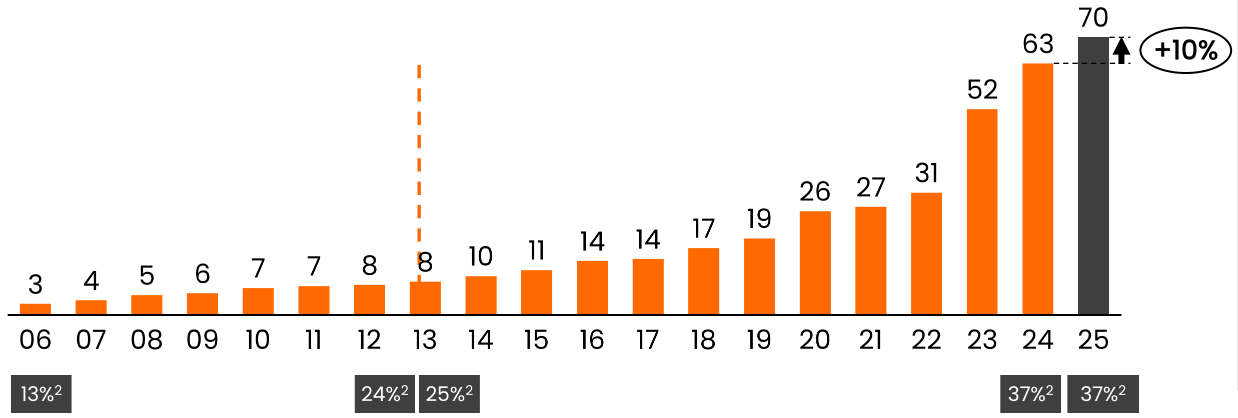
Total revenue in EURm



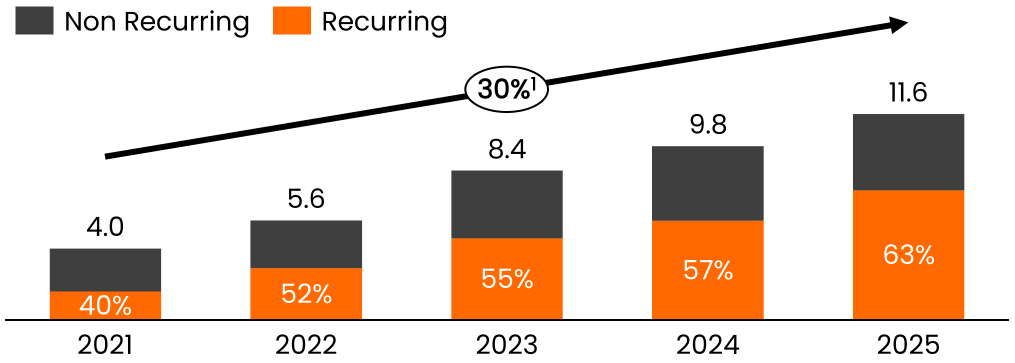
Software revenue in EURm



EBIT in EURm



NON-DACH revenue in EURm

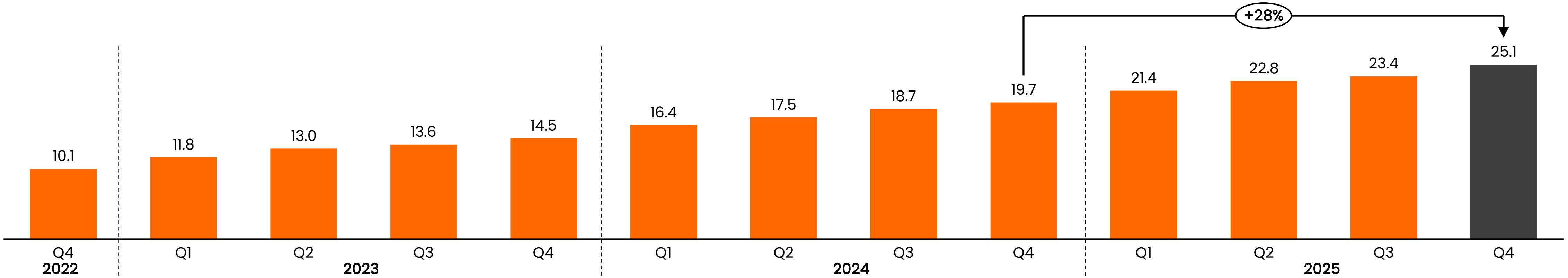


1. Average growth rate; 2. EBIT as % of total revenue

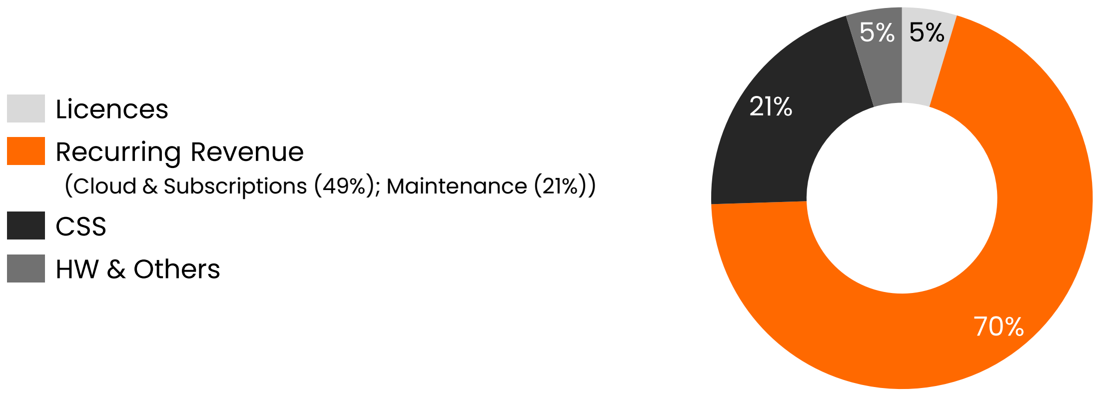
Cloud & Subscriptions MRR & ARR Total development

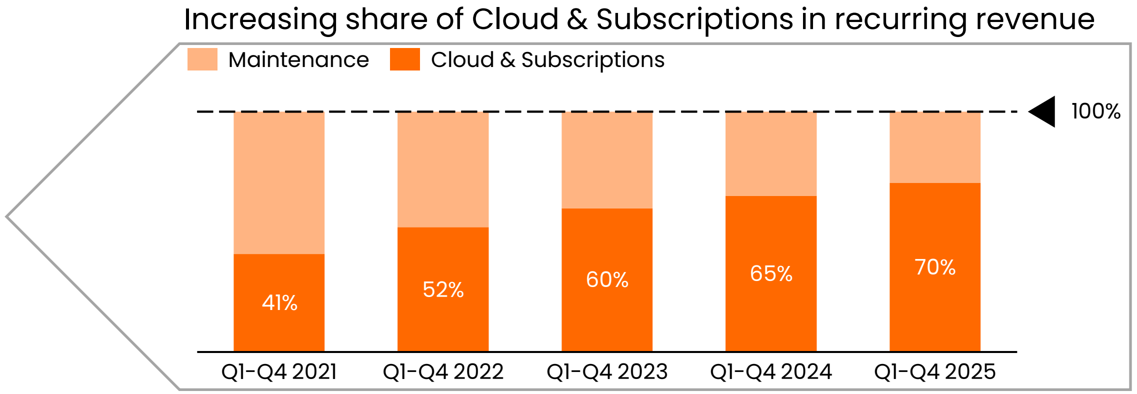
FY 2025

Cloud & Subscriptions revenue in EURm



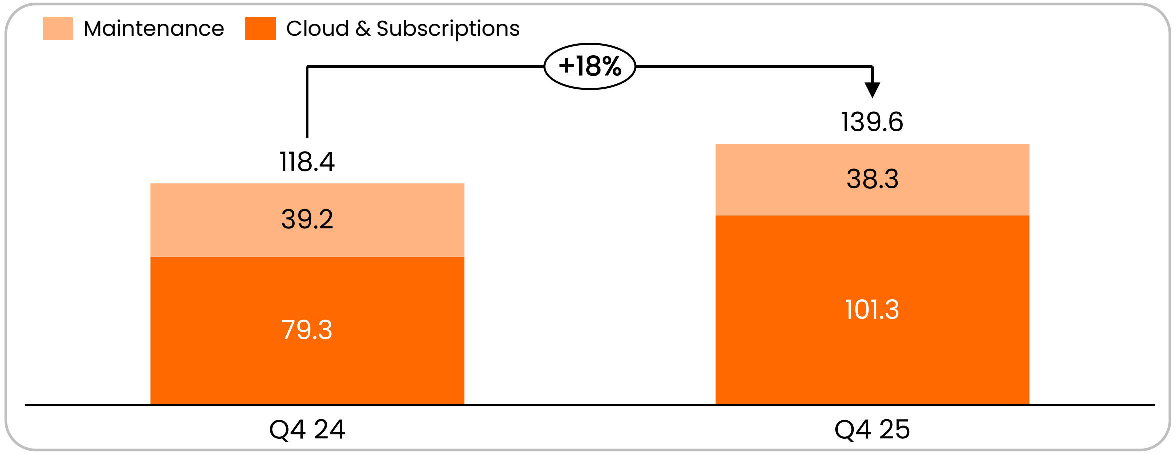
Share of Cloud & Subscriptions in revenue in %



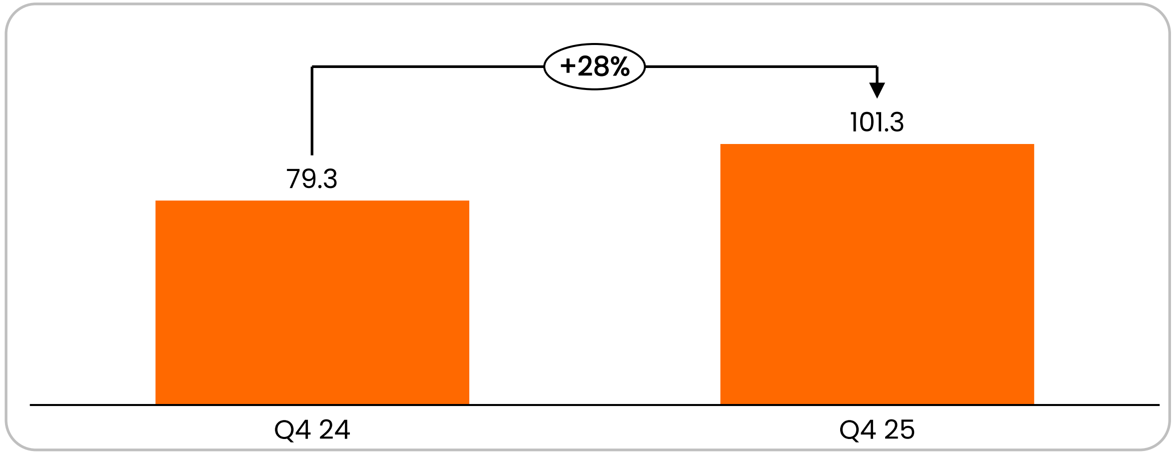


Strong development of recurring revenue driven by Cloud & Subscriptions

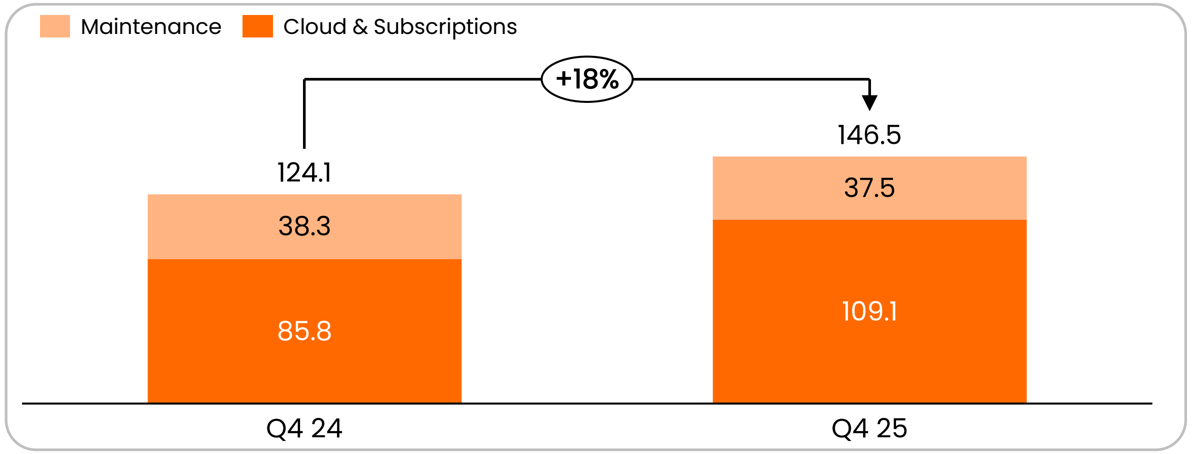
ARR Total (Cloud & Subscriptions + Maintenance) in EURm



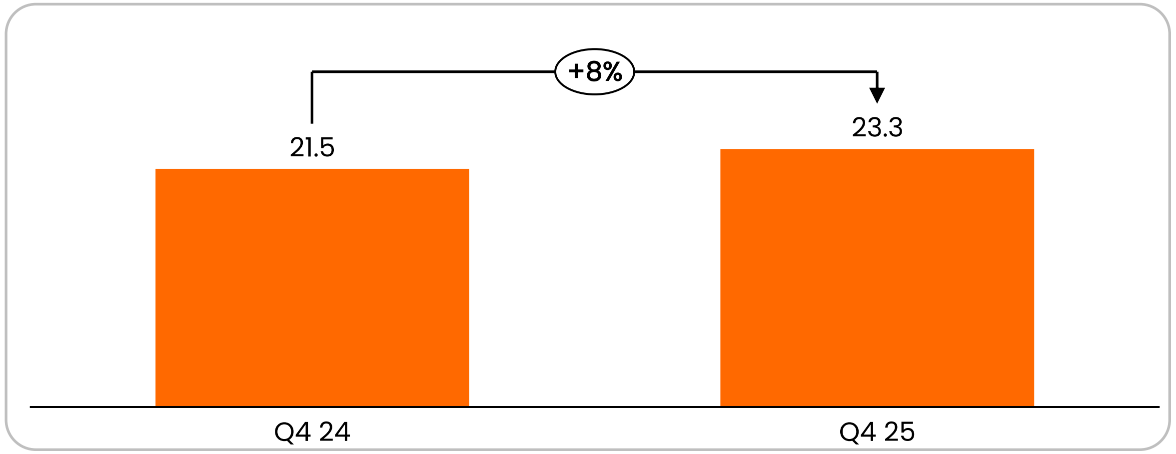
ARR Cloud & Subscriptions in EURm



ARR backlog Total (12 months)[1] in EURm



Cloud & Subscription backlog growth (YoY)[2] in EURm

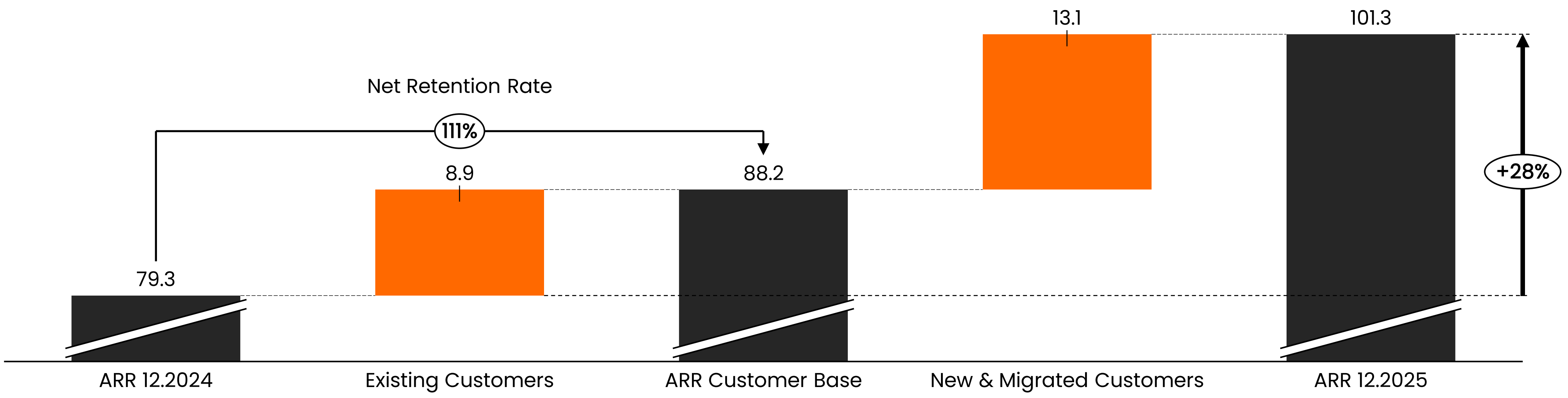


1. ARR backlog Total (12 months) = Total ARR + contractually committed additions, expansions and churn for the next 12 months
2. Incremental Cloud & Subs. order backlog added (YoY) = Year-on-year change in ARR Cloud & Subscription order backlog (12 months)

ATOSS Cloud & Subscriptions development by products

FY 2025

Cloud & Subscriptions ARR[1] in EURm



	ARR 12.2024	GRR[2]	Existing Customers | NRR[3]	ARR Customer Base	New & Migrated Customers	ARR 12.2025
ASES	58.1	96.3%	8.5 | 114.7%	66.7	7.9	74.6
ATC	14.1	94.8%	1.0 | 106.9%	15.1	2.4	17.5
Crewmeister	7.0	77.4%	*-0.6* | 91.7%	6.4	2.7	9.2

1. ARR (Annual Recurring Revenue) comprises the turnover generated by the company over the next 12 months on the basis of current monthly cloud usage fees applicable as of the qualifying date
2. Gross Retention Rate: Percentage of existing customers or revenue retained over the last 12months, excluding expansion and new customers
3. Net Retention Rate: Revenues generated from existing customers as of PY- taking into account expansion and churn (based on PY ARR)

Note: All 2025 figures are preliminary and unaudited

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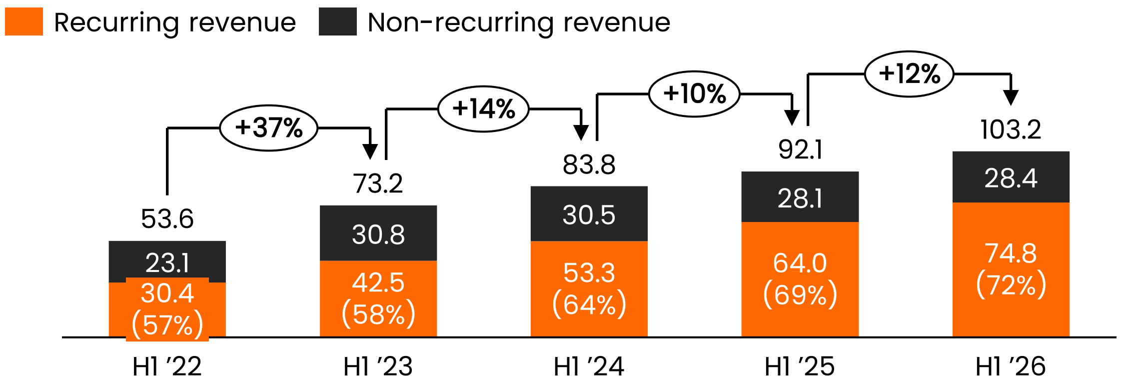
02 Financials & KPIs H1-2026

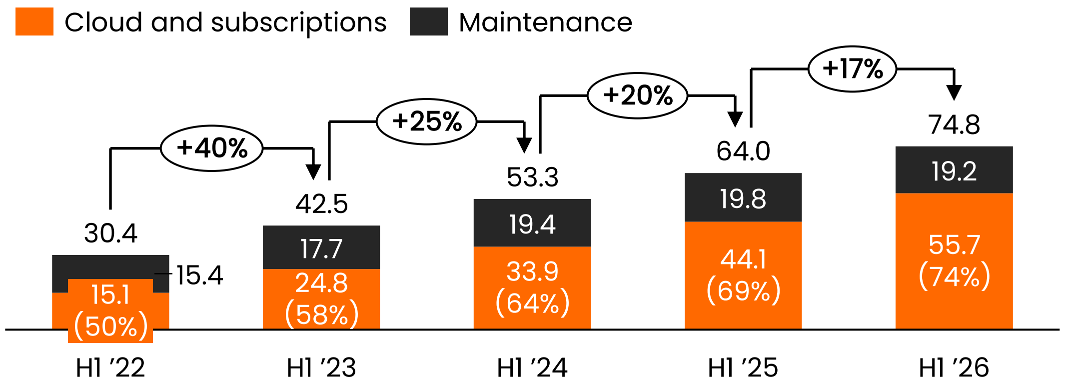
ATOSS – 21st record year anticipated
Running like clockwork

Strong **growth track record**, excellent **traction** in **Cloud transition** and **expansion outside** the **DACH region**

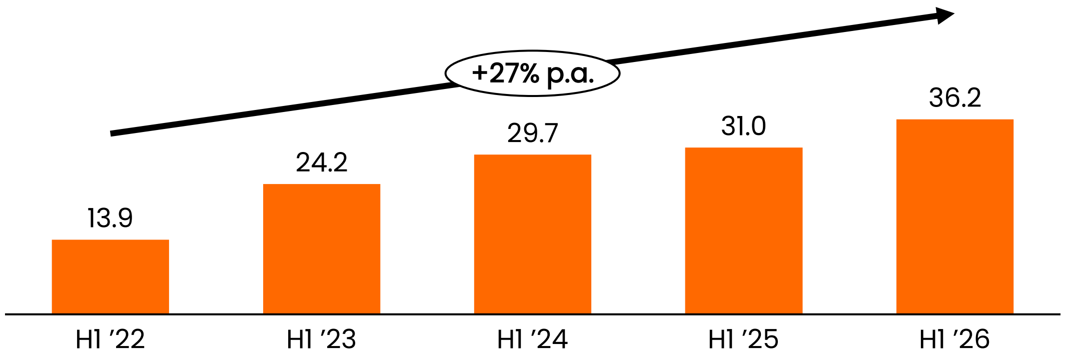
Total revenue in EURm



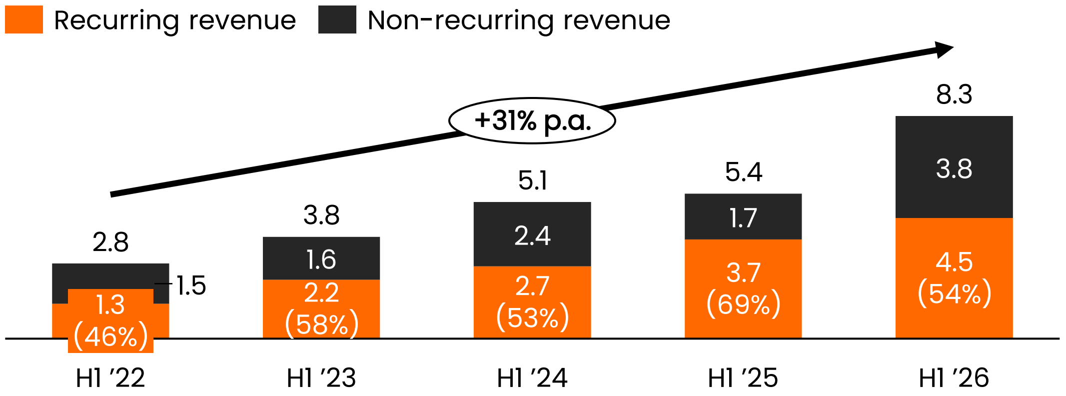
Recurring revenue in EURm



EBIT in EURm



NON-DACH revenue in EURm



1. Average growth rate; 2. EBIT as % of total revenue

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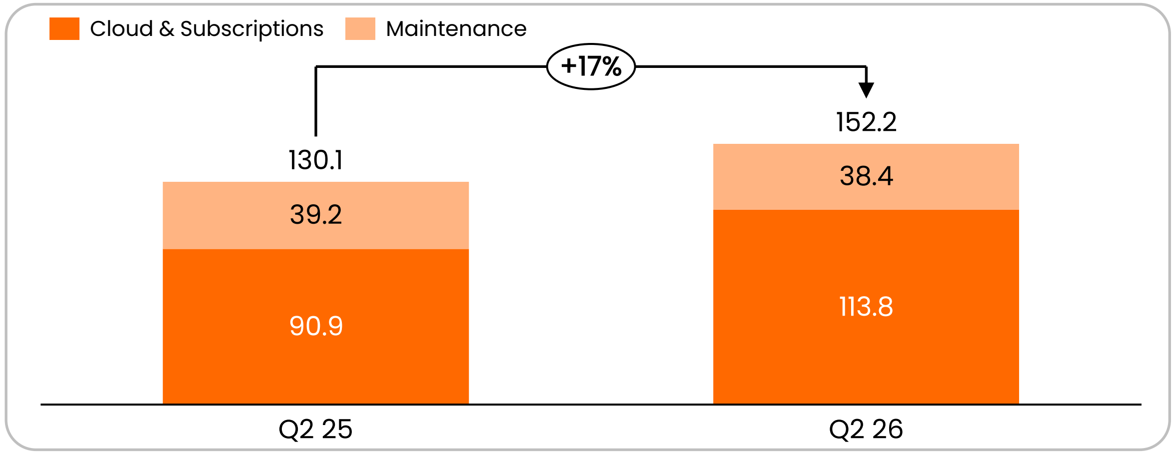
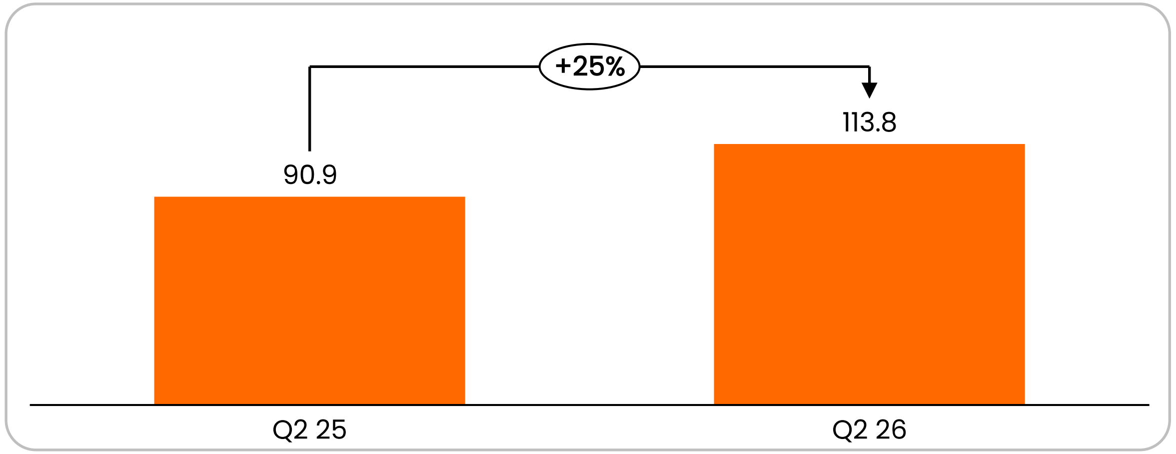
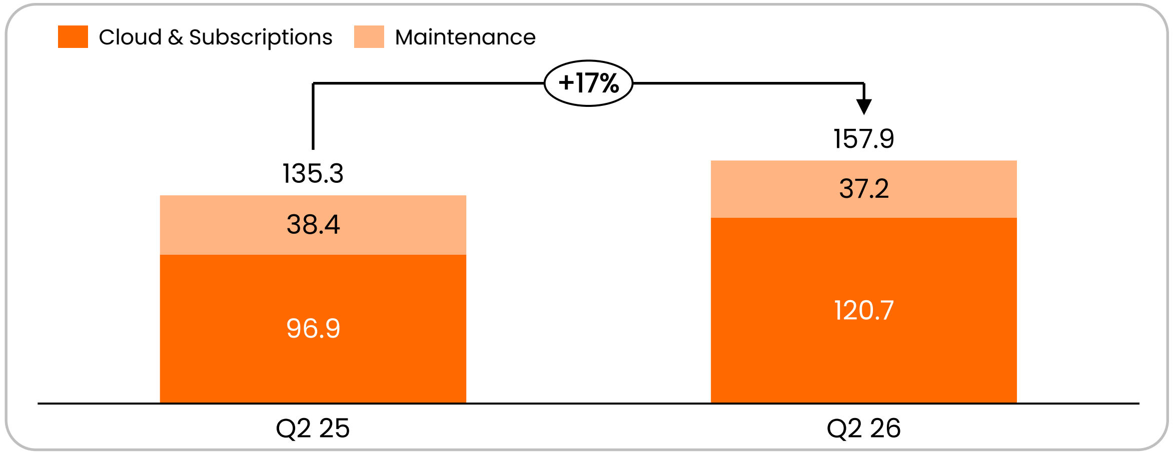


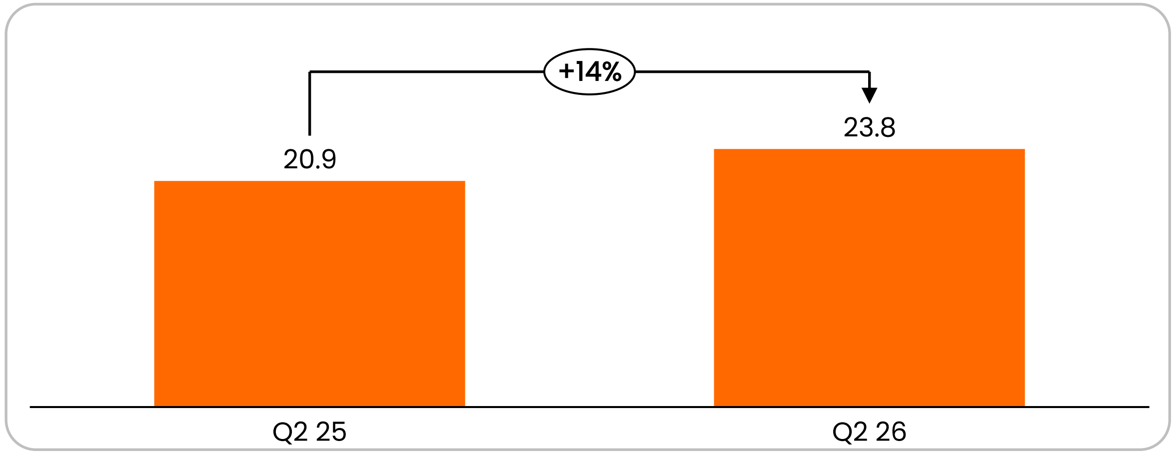
ARR Cloud & Subscriptions in EURm



ARR backlog Total (12 months)[1] in EURm



Cloud & Subscription backlog growth (YoY)[2] in EURm



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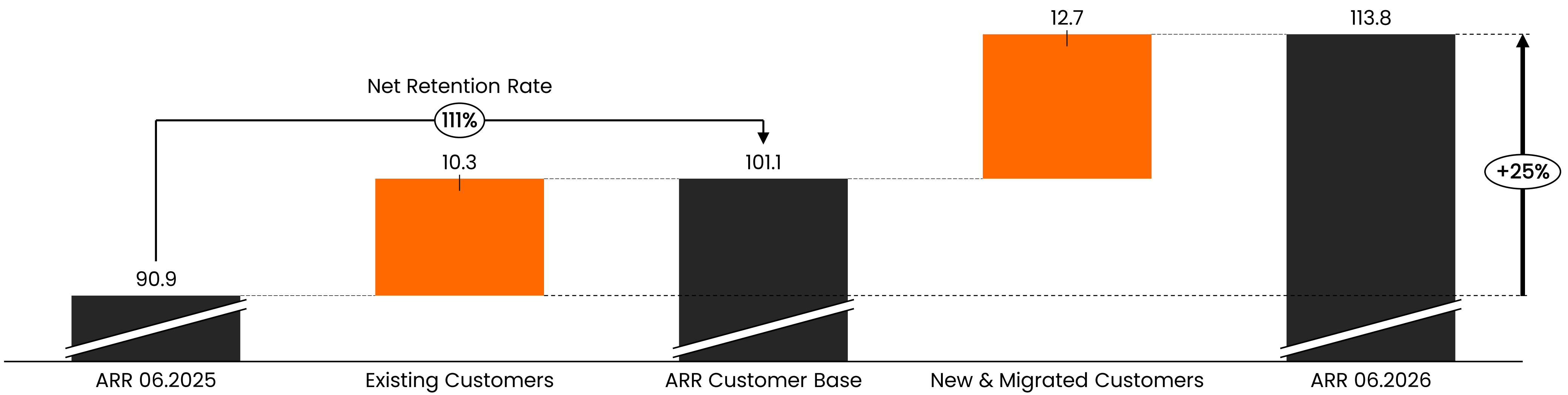
ATOSS Cloud & Subscriptions development by products

H1 2026

Cloud & Subscriptions ARR[1] in EURm



	ARR 06.2025	GRR[2]	Existing Customers	NRR[3]	ARR Customer Base	New & Migrated Customers	ARR 06.2026
ASES	66.6	94.7%	9.7	114.6%	76.3	7.6	83.9
ATC	16.3	94.9%	1.1	106.5%	17.4	2.3	19.7
Crewmeister	7.9	77.6%	*-0.5*	93.4%	7.4	2.8	10.2

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2. Gross Retention Rate: Percentage of existing customers or revenue retained over the last 12months, excluding expansion and new customers
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04 Growth strategy

ATOSS

Core pillars of ATOSS' growth strategy

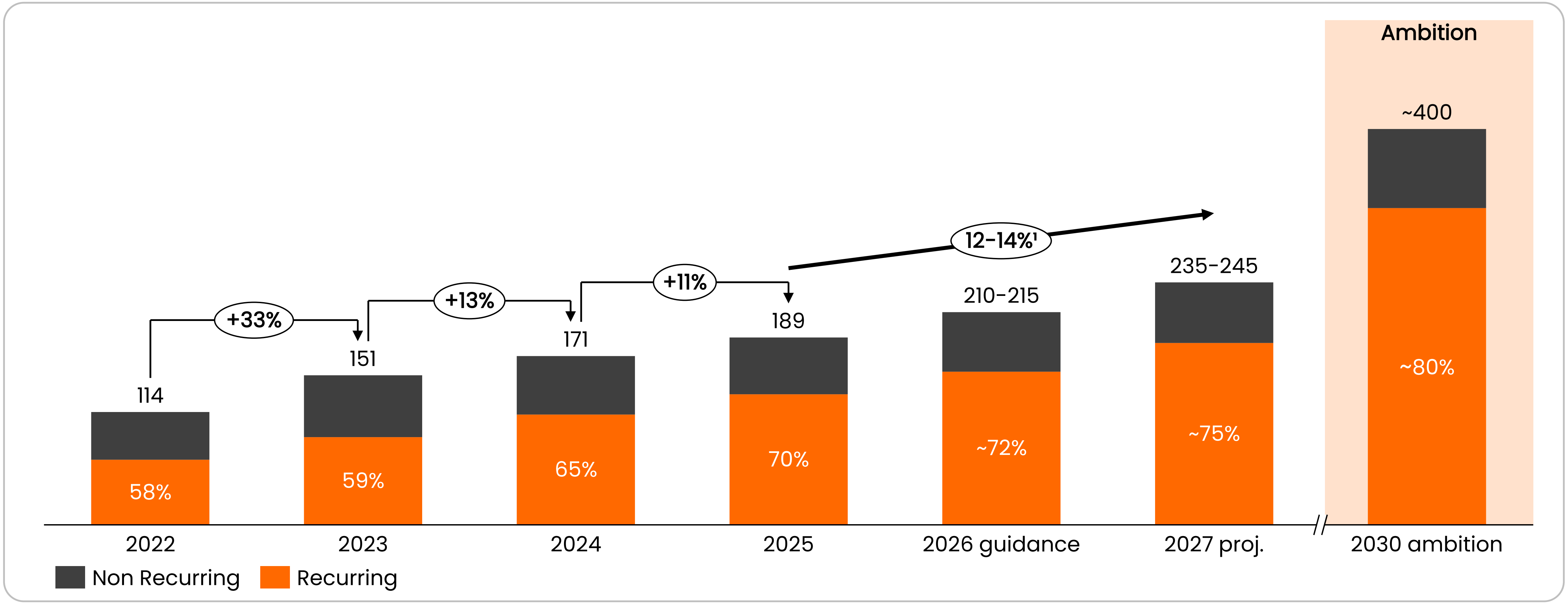
Growth leading the way for **increased recurring revenue** from **Cloud business** and an **ever-growing global subscriber base**

Projections 2025-2027	**Continuous steady growth** while actively **driving cloud transformation** of business	**Increase international revenue share** outside the DACH region	**Continued focus on operational excellence** to maintain and further expand margins of business	Advance **full range strategy** with solutions for enterprise, mid-market and SMEs customers (Crewmeister)	**Further product development** and **enhancement,** e.g., AI & Analytics
	2025-2027: Total revenue growth CAGR **12-14%** Increasing share of recurring revenue **~ 75%** (Target: Year end 2027)	• ATOSS solution is deployed across **most** of the **European countries** and supports **11 software languages**, enabling multilingual functionality • In 2025, **6% of revenue** is generated outside the DACH region • We will focus on **driving revenue** in our **existing European markets**, to further expand international revenue share	EBIT margins **≥35%** (Target: Year end 2027)	**Crewmeister outlook 2027** • ~27.000 customers • ARR of ~15m EUR • Reach profitability	R&D investment **~16% of total revenue**

ATOSS Cloud transformation (1/2)

Growth leading the way for increased recurring revenue (model projection)

Revenue in EURm and growth in % (YOY)

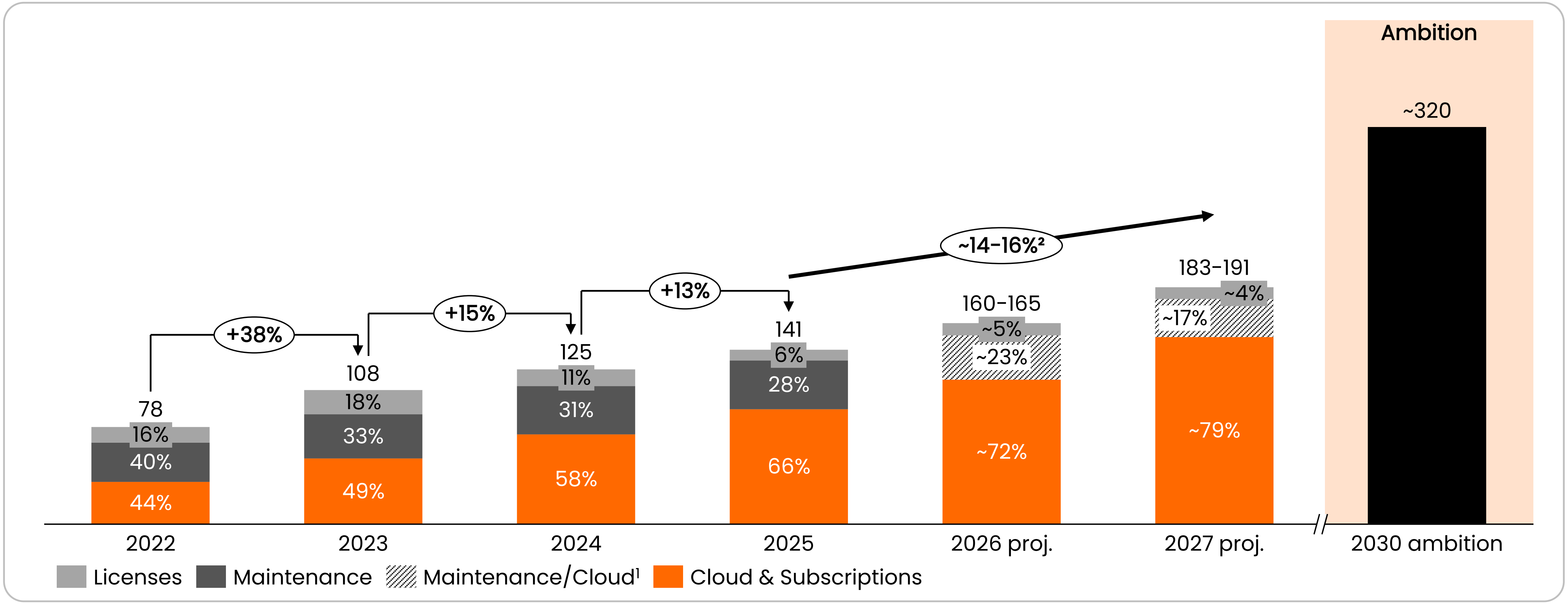


1. Compound Annual Growth Rate

ATOSS Cloud transformation (2/2)

Growth leading the way for increased recurring revenue (model projection)

Software revenue in EURm and growth in % (YOY)



1. Depending on extent of transformation of existing on-premise customers into Cloud and subscription customers; 2. Compound Annual Growth Rate

ATOSS - Growth projections

Strong growth and margins while building recurring revenue

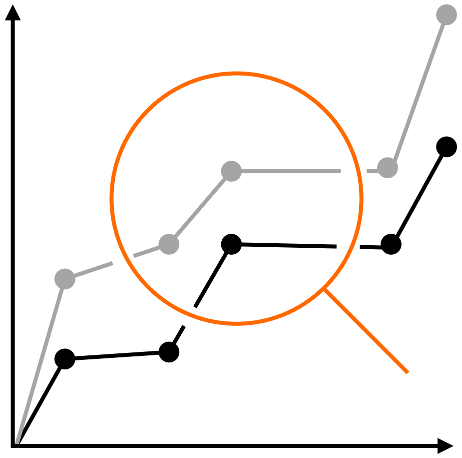
Guidance 2026

Total revenue

210–215 EURm

EBIT margin

≥34%



Projections 2026 - 2027

Total revenue growth
(Base: Year end 2025)

CAGR **12–14%**

Increasing share of recurring revenue
(Target: Year end 2027)

~75%

Software revenue growth
(Base: Year end 2025)

CAGR **14–16%**

EBIT margin
(Target: Year end 2027)

≥35%

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Additional attachments

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Crewmeister

Crewmeister continues successful development

Highlights

- Positive impact by BAG decision
- New product features developed
- High customer satisfaction

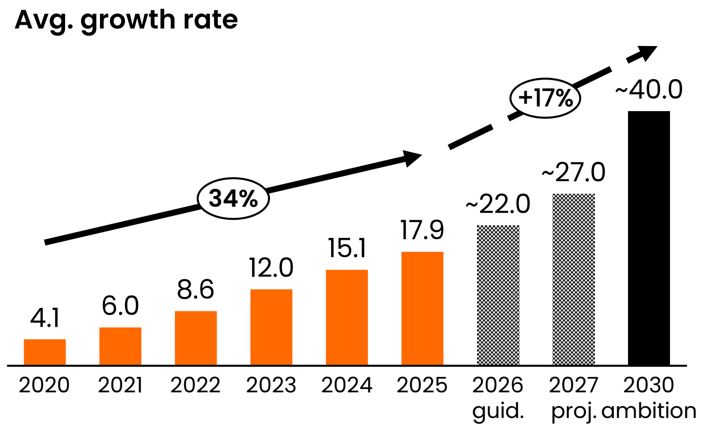
Key metrics

- Avg. Customer Acquisition Costs[1]: 697 EUR
- Avg. Customer Lifetime Value[2]: 2,243 EUR
- CLTV/CAC-Ratio: 3.2
- Avg. monthly churn rate[3]: 1.57 %
- Cloud gross margin: +85%

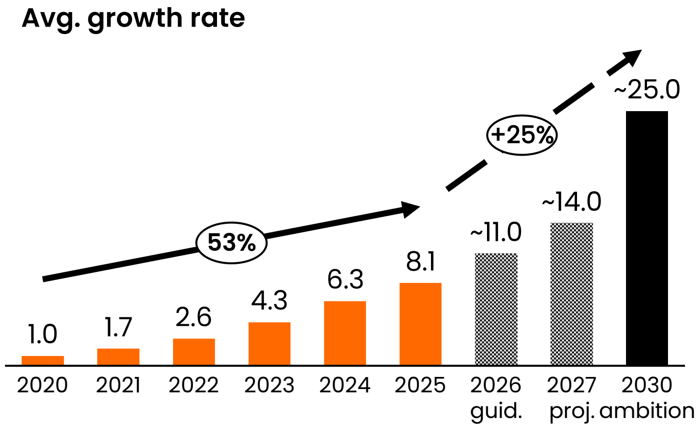
Outlook 2026

- ~22k Customers
- ARR of ~11,5m EUR
- Further margin improvement

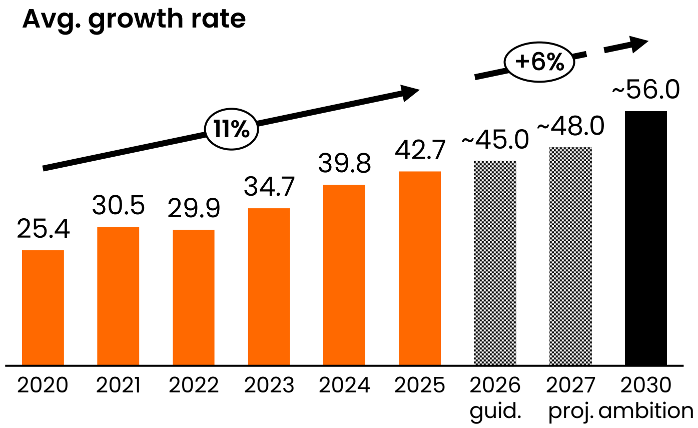
Customer development (k)



Sales development (EURm)



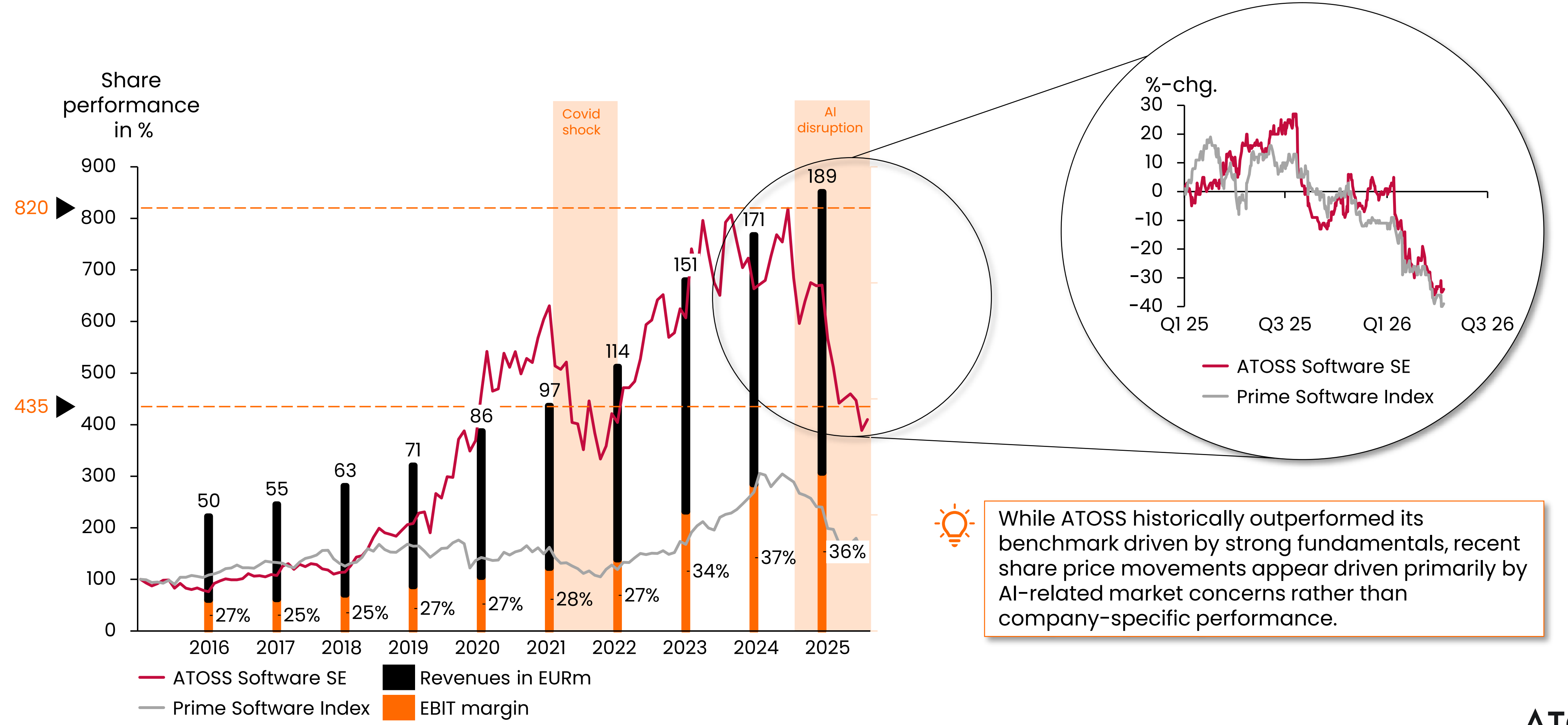
MRR/Customer ratio (EUR)[4]



1. CAC (Customer acquisition cost) (ø 2025): cost of resources for the business in order to acquire a new customer. Customer acquisition cost involves sales and marketing costs
2. CLTV (Customer lifetime value) (ø 2025): estimate of all the future gross profits to be accumulated from a relationship with a given customers
3. Churn rate (12/2025): Ratio, in the current year (12 month avg.), of customer terminations (number) and the total number of customers (number) with an existing contract at the end of the year/month
4. MRR/Customer Ratio shows the monthly recurring revenue per customer calculated on the MRR and Customers as of the 31st of December each year

The ATOSS Share

Share price performance (2016 – 2026)



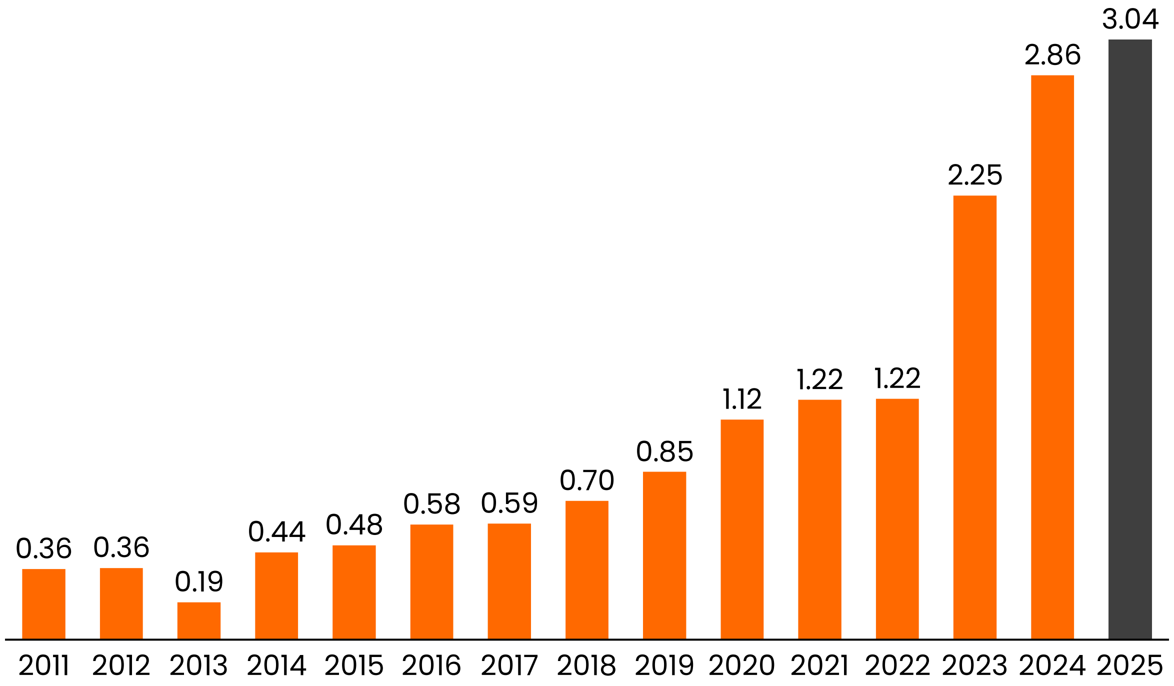
While ATOSS historically outperformed its benchmark driven by strong fundamentals, recent share price movements appear driven primarily by AI-related market concerns rather than company-specific performance.

The ATOSS share

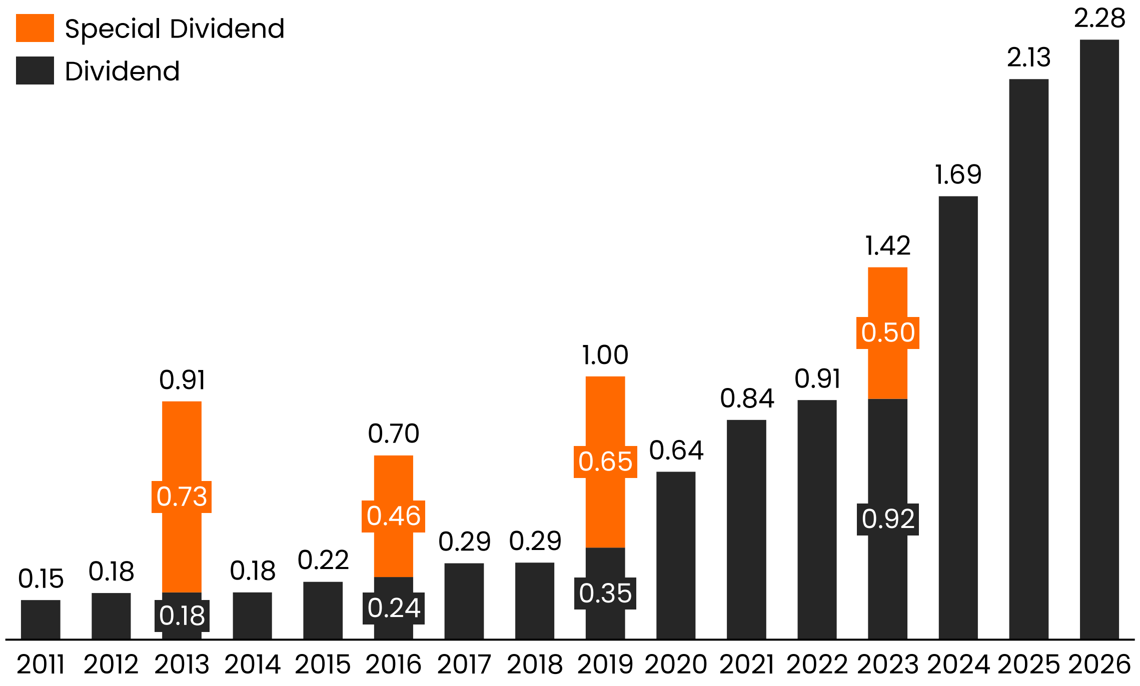
Dividend policy

ATOSS stays true to its **dividend policy** with **continuity** to the **previous year**

EPS[1] per 31. December in EUR



Dividend[1] in EUR

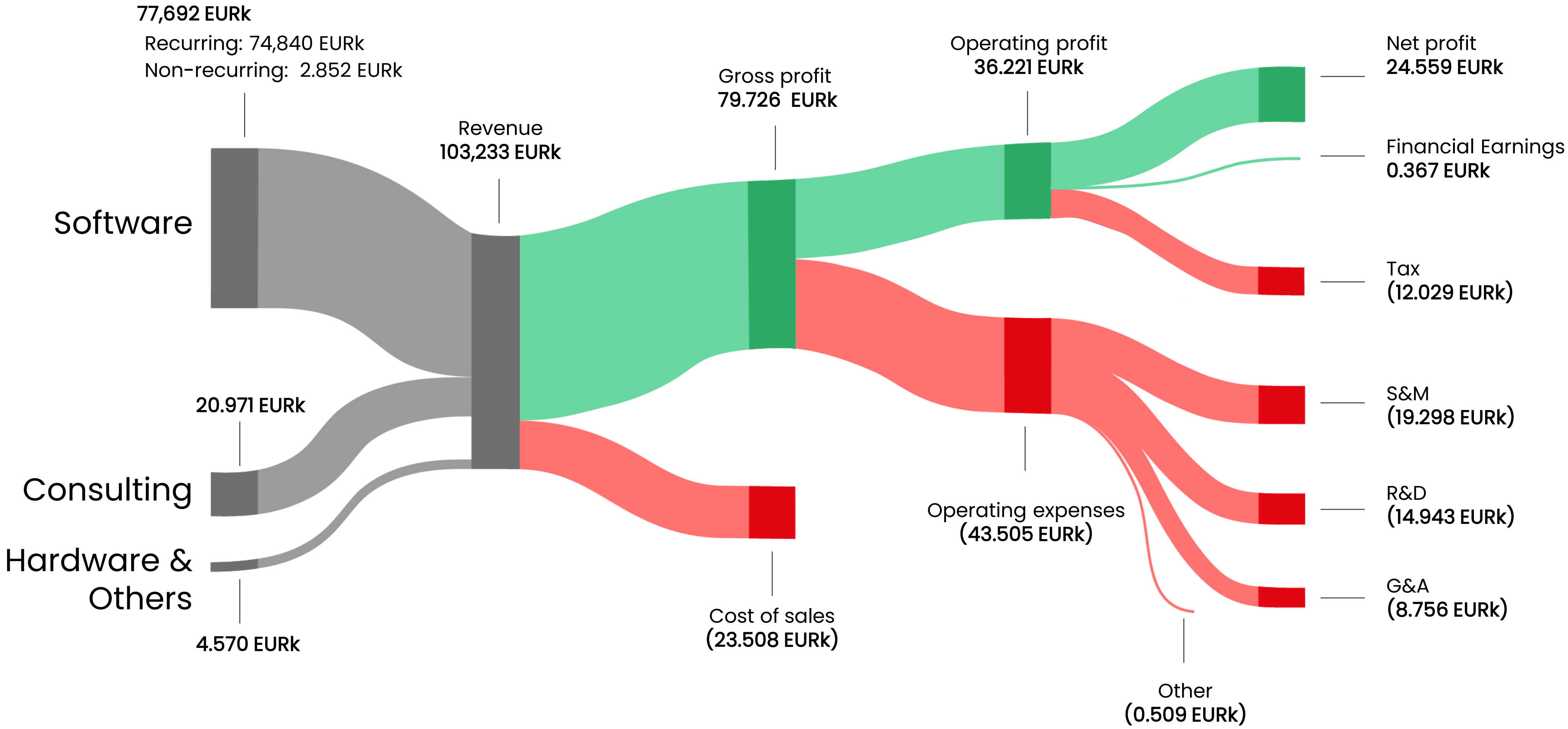


1. The previous year's figures have been adjusted due to stock split in June 2024; Rounding up to 2 decimal places

ATOSS

Income statement

H1 2026



Cost ratios
Actual vs. Plan 2026

Total revenue: EUR 103.2m

Actual cost ratios 2026 in %

Cost of sales as % of total revenue	**R&D** as % of total revenue	**S&M** as % of total revenue	**G&A** as % of total revenue

Planned cost ratios FY 2026[2] in %

Cost of sales as % of total revenue	**R&D** as % of total revenue	**S&M** as % of total revenue	**G&A** as % of total revenue

1. Delta to Plan 2026
2. Excl. additional cost reserve of 1.5% for specific investments

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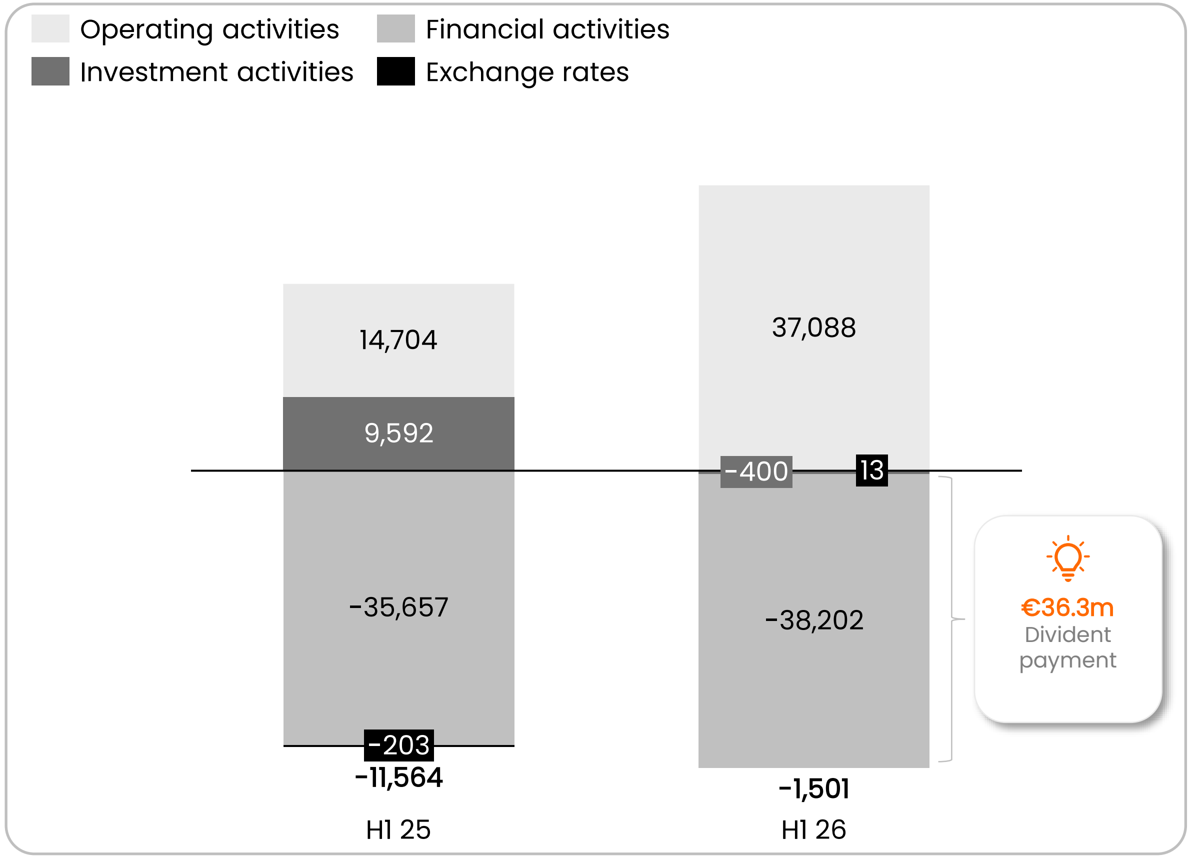
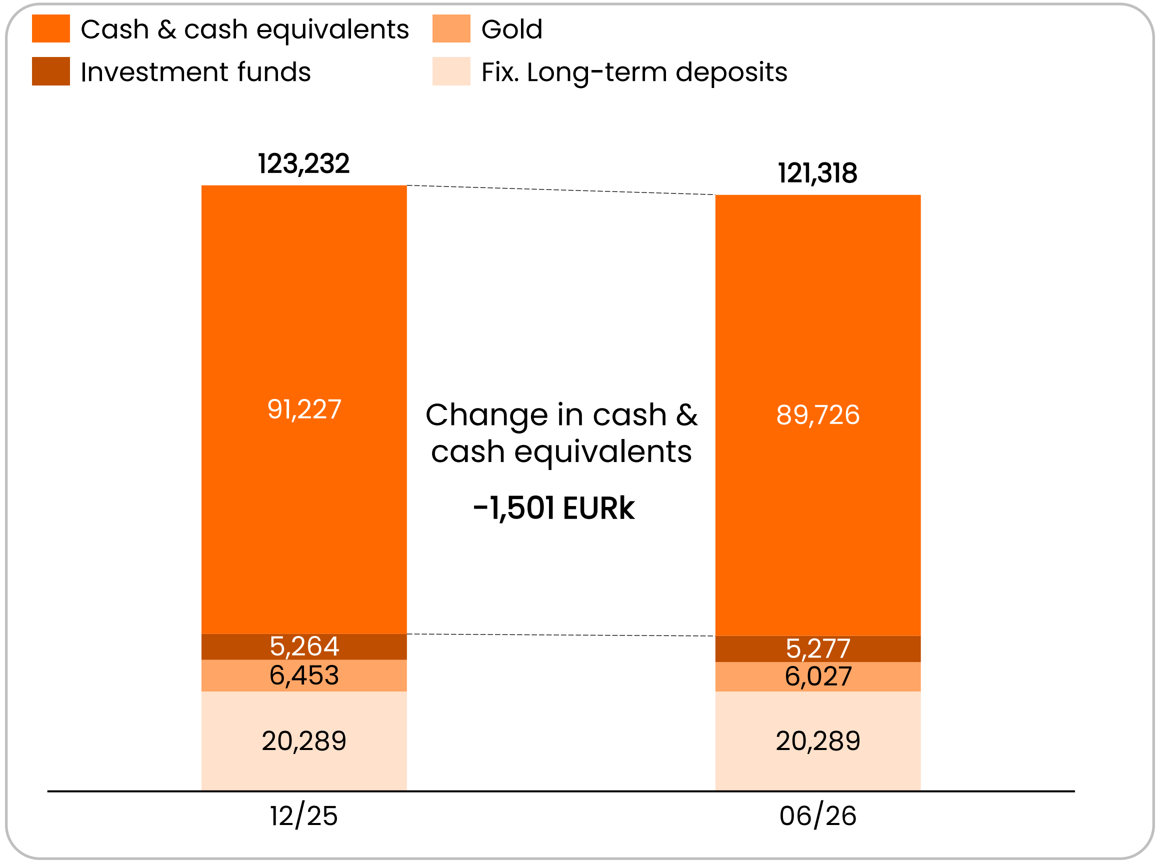
Financial development – impressive cash position

H1 2026

Cash flow in EURk



Liquidity in EURk



Income statement (IFRS)

H1 2026 vs. H1 2025

EURk[1]	H1 2026	% of total revenue	H1 2025	% of total revenue	YoY %
Total revenue	**103,233**	**100%**	**92,087**	**100%**	**12%**
Software	**77,692**	**75%**	**68,240**	**74%**	**14%**
Licenses	2,852	3%	4,273	5%	-33%
Maintenance	19,154	19%	19,850	22%	-4%
Cloud & Subscriptions	55,686	54%	44,117	48%	26%
Consulting	20,971	20%	19,449	21%	8%
Hardware	2,147	2%	1,978	2%	9%
Others	2,423	2%	2,420	3%	0%
EBITDA	38,643	37%	33,293	36%	16%
EBIT	**36,221**	**35%**	**30,985**	**34%**	**17%**
EBT	36,587	35%	32,244	35%	13%
Net profit	24,559	24%	21,720	24%	13%
EPS in euro	1.54		1.37		13%

1. Figures may not sum exactly due to rounding differences.

Income statement (IFRS)

Q2 2026 - Q2 2025

EURK[1]	Q2 2026	Q1 2026	Q4 2025	Q3 2025	Q2 2025
Total revenue	**51,791**	**51,442**	**49,931**	**47,240**	**45,836**
Software	**39,406**	**38,286**	**37,502**	**34,938**	**34,211**
Licenses	1,218	1,634	2,739	1,773	1,559
Maintenance	9,533	9,621	9,631	9,730	9,891
Cloud & Subscriptions	28,655	27,031	25,132	23,435	22,761
Consulting	9,856	11,115	10,052	10,127	9,414
Hardware	1,279	868	846	855	834
Others	1,250	1,173	1,530	1,321	1,377
EBITDA	19,284	19,359	21,200	18,390	16,572
EBIT	**18,062**	**18,159**	**19,961**	**17,182**	**15,404**
EBT	17,673	18,914	21,443	18,254	15,555
Net profit	11,763	12,796	14,311	12,336	10,406
EPS in euro	0.74	0.80	0.90	0.77	0.66

1. Figures may not sum exactly due to rounding differences.

ATOSS

Cash Flow Statement (IFRS)

Operating activities

EURk[1]	H1 2026	H1 2025
Earnings before taxes	**36,587**	**32,244**
Depreciation	2,423	2,307
Financial income	-982	-1,674
Financial expenses	615	416
Non-cash personnel expenses	2,606	0
Payouts from share-based remuneration	-750	0
Change in net current assets		
Trade receivables	-536	-1,604
Other current non-financial assets	-1,606	-328
Capitalized contract costs	-611	-1,538
Other assets	-125	-67
Trade accounts payable	-781	-273
Other current financial and non-financial liabilities[2]	-2,609	-1,512
Other current and non-current provisions	-318	1,223
Other non-current financial liabilities[2]	-505	957
Contractual liabilities	7,432	6,801
Interest received	723	1,084
Interest paid	-1	0
Income taxes received	120	0
Income taxes paid	-4,595	-23,331
Cash flow generated from operating activities (1)	**37,088**	**14,704**

1. Figures may not sum exactly due to rounding differences; 2. Adjustment/Reclassification of previous year's figures with respect to maturities

Cash Flow Statement (IFRS)
Investment and financing activities

EURk[1]	H1 2026	H1 2025
Cash flow from investment activities		
Expenditure for the purchase of tangible and intangible assets	-400	-408
Proceeds from the disposal of financial assets	-	10,000
Cash flow generated from investment activities (2)	**-400**	**9,592**
Cash flow from financing activities		
Redemption element leasing liabilities IFRS 16	-1,868	-1,715
Interest element leasing liabilities IFRS 16	-68	-63
Dividends paid	-36,266	-33,880
Cash flow generated from financing activities (3)	**-38,202**	**-35,657**
Changes in cash and cash equivalents - total (1) - (3)	**-1,514**	**-11,361**
Cash and cash equivalents at the beginning of the period	**91,227**	**82,667**
Effects of exchange rate changes on cash and cash equivalents	13	-203
Cash and cash equivalents at the end of the period	**89,726**	**71,103**

1. Figures may not sum exactly due to rounding differences.

ATOSS

Balance Sheet (IFRS)

Assets

EURk[1]	June 30, 2026	December 31, 2025
Non-current assets		
Intangible assets	84	114
Property, plant and equipment	3,696	3,898
Rights of use	5,174	6,377
Capitalized contract costs	12,060	11,449
Other non-current financial assets and precious metals	2,161	2,231
Total non-current assets	**23,175**	**24,069**
Current assets		
Trade receivables	11,496	10,960
Other current financial assets and precious metals	30,003	30,302
Other current non-financial assets	5,254	3,594
Cash and cash equivalents	89,726	91,227
Total current assets	**136,478**	**136,083**
Total assets	**159,653**	**160,152**

1. Figures may not sum exactly due to rounding differences.

ATOSS

Balance Sheet (IFRS)
Equity and Liabilities

EURk[1]	June 30, 2026	December 31, 2025
Equity		
Subscribed capital	15,906	15,906
Capital reserve	3,904	2,048
Equity deriving from unrealized profits/losses	1,286	1,286
Unappropriated net income	66,205	77,912
Equity attributable to the equity holders of the parent company	**87,301**	**97,153**
Non-controlling interests	-109	-109
Total Equity	**87,192**	**97,044**
Non-current liabilities		
Pension provisions	1,012	993
Other non-current provisions	1,155	670
Other non-current financial liabilities	3,858	4,363
Non-current lease liabilities	2,501	3,676
Deferred tax liabilities	3,571	3,907
Total non-current liabilities	**12,097**	**13,608**
Current liabilities		
Trade accounts payable	1,804	2,586
Contractual liabilities	10,732	3,300
Current lease liabilities	3,046	3,159
Other current financial liabilities	6,555	6,105
Other current non-financial liabilities	14,728	17,795
Tax liabilities	21,348	13,601
Other provisions	2,151	2,954
Total current liabilities	**60,365**	**49,501**
Total equity and liabilities	**159,653**	**160,152**

1. Figures may not sum exactly due to rounding differences.

ATOSS

Sustainability at ATOSS
Our sustainability pillars (1/2)

Customer and society

- Data protection and data security
- Customer satisfaction
- Social and cultural activities

Employees at ATOSS

- Recruitment and retention
- Continuous training and learning
- Health promotion and recreation
- Diversity

Sustainability at ATOSS

Our sustainability pillars (2/2)

Integrity and compliance

- Prevention of discrimination, corruption, bribery, respect for human rights
- Compliance Management System – acting in accordance with all laws, social guidelines and values

Environmental protection

- Energy & CO_2 reduction
- Conservation of resources

Sustainability at ATOSS

Our goals (1/2)

Customer and society

Customers

Goals by 2026:

- **Recurring revenue:** ~72%
- **Revenue CAGR** (2026-2027): 14%
- **Grow customer number:** 25,200+
- **Expand international customer base**

In addition:

- **Gross Retention Rate:** ≥96%[1]
- **Net Retention Rate:** >110%[1]
- **R&D investment:** ~16% of total revenue
- **Net promoter score:** 14

Social

- Continued donations in the areas of culture, environment, children and social projects

Employees at ATOSS

Employee Experience

Goals by 2026:

- **Employee Engagement Index:** >80%
- **Leadership index:** 3.7
- **Employee Net Promoter Score:** ≥25
- **Working flexibility satisfaction index:** ≥75%

Diversity & Inclusion

Goals by 2027:

- **Company-wide gender distribution:** 50% female / 50% male
- **Gender distribution of managers:** 40% female / 60% male
- **Gender distribution Executive Leadership Team:** 30% female / 70% male

1. Excluding Crewmeister

Sustainability at ATOSS
Our goals (2/2)

Integrity and Compliance

Integrity and Compliance
- Continuing to raise awareness of compliance and security issues (incl. compliance training)
- Further internal training measures on topics such as equal treatment and compliance

Information security
- Recertification according to ISO/IEC 27001:2022

Environmental protection

CO_2 footprint
Goals by 2045:
- **Net Zero Strategy**: reduction of Scope 1-3 greenhouse gas emissions by a total of 90 percent

Employees at ATOSS

Working with Passion & Purpose

“The team is the key to sustainable success”

- Intensive and structured onboarding
- Detailed career model
- Working in diverse teams / short
- Decision-making paths
- Meaningful working environment

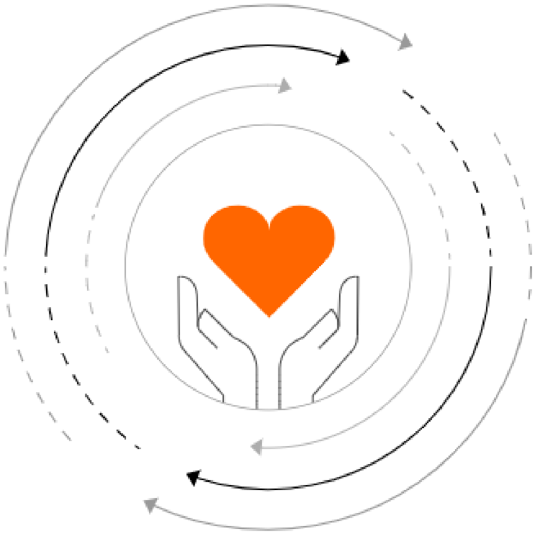
„We are top employer“

- Employee Engagement Index: 84%

top EMPLOYER Deutschland Germany 2026
FOR A BETTER WORLD OF WORK

“Continuous employee growth”

- 856 employees (12/24: 820)



„We live diversity and promote equal opportunities and inclusion”

- Member of “Charta der Vielfalt”
- Employees from around 47 countries
- 60% male/40% female > ongoing diversity goals by 2027

charta der **vielfalt**
Für Diversity in der Arbeitswelt

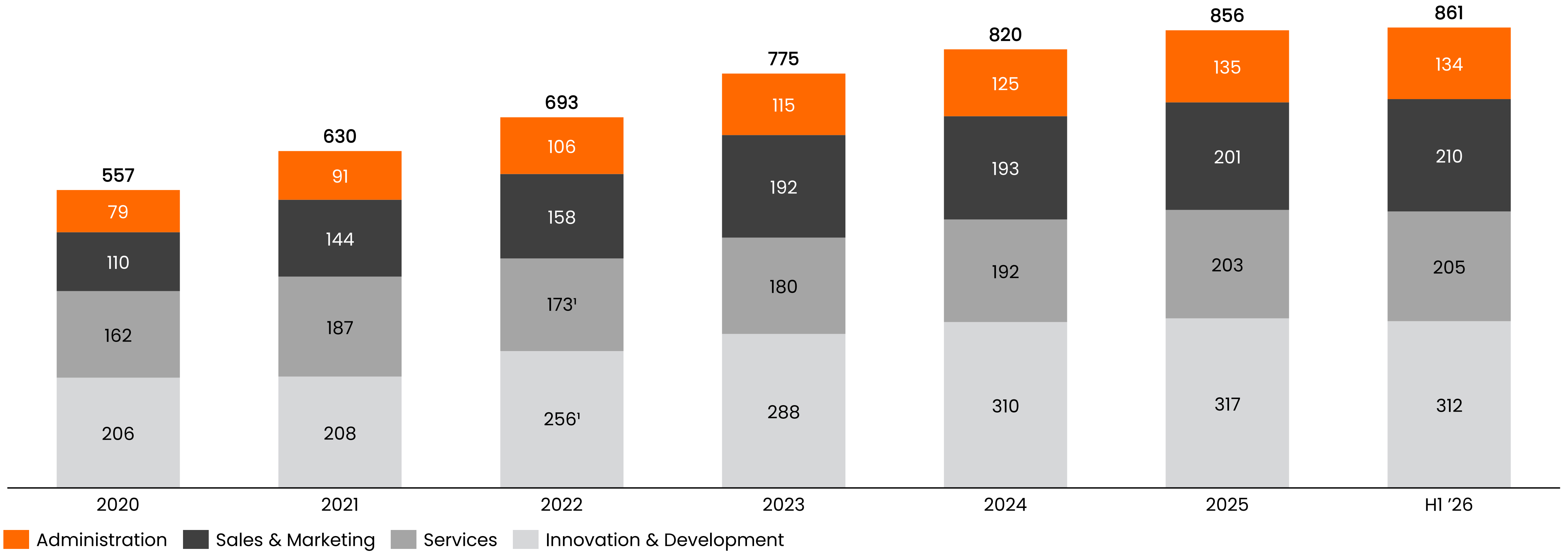
“Individuality in Working Life - Employee Well-being in Focus”

- Hybrid and flexible working model
- Sport offers and health management
- Team and after-work events

ATOSS

People & Organization update
H1 2026

Personnel development (headcount)



1. In FY 2022 shift of Cloud Services Team from Services Department to Innovation & Development Department