

Atos aligns its annual reporting to the Sustainability Accounting Standards Board (SASB), focusing on the disclosures and indicators that are material and more relevant for its business into the Software and IT Services Industry.

## SASB Content Index

Software and IT Services Industry		
Code	Accounting Metrics	2025 Disclosure Location (Atos Universal Registration Document 2025)
<b>Energy Management</b>		
TC-SI-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	5.2.1.5.1 --> Energy consumption and mix [ESRS E1-5], page 194; 5.6 --> Energy consumption within the organization (all energy sources), page 322
TC-SI-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	5.7.3.2 --> Dedicated risk assessments, page 334
TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	5.2.1.5.1 --> Offices and data centers optimization programs, page 193; 5.2.1.5.1 --> Energy efficiency and reduction of energy consumption, page 193
<b>Customer Privacy</b>		
TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	5.3.4.5 Data privacy, page 285-288
TC-SI-220a.2	Number of users whose information is used for secondary purposes	5.3.4.5.5 Metrics, page 287; 5.6 --> Customer Privacy, page 330
TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	5.3.4.5.5 Metrics, page 287; 5.6 --> Customer Privacy, page 330
<b>Data Security</b>		
TC-SI-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	5.3.4.5.5 --> Personal data breaches, page 288; 7.2.3.3 --> Mitigation actions, page 461
TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	5.3.4.4.5 --> Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards
<b>Employee Engagement, Diversity &amp; Inclusion</b>		
TC-SI-330a.2	Employee engagement as a percentage	5.3.1.6.2 Processes [ESRS S1-2, S1-3], page 232
TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	5.3.1.8.5 --> Gender distribution in number (head count) and percentage at top management level, page 242; 5.3.1.8.5 --> Diversity by professional category in 2025; 5.6 --> GRI 405-1 Diversity and Equal Opportunity, page 326
<b>Competitive Behavior</b>		
TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	5.6 --> Competitive Behavior, page 331
<b>Systemic Risk Management</b>		
TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	5.3.4.4.1 --> Atos global business continuity management policy, page 274; 5.3.4.4.1 --> the cyber emergency policy, page 274; 5.3.4.4.1 --> Atos crisis management policy, page 275; 5.3.4.4.1 --> Atos information backup and recovery policy, page 275; 5.3.4.4.2 --> Processes for engaging with consumers and end-users about impacts, page 331; 7.2.3.2 IT Systems security, page 461