

# GRI Content Index

<b>Statement of Use</b>	Atos has reported in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025.
<b>GRI 1 Used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	None is applicable

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION
<b>General disclosures</b>		
<b>GRI 2: General Disclosures</b>	2-1 Organizational details	Universal Registration Document p. 7 - 1. Group Overview --> Atos Group Profile p. 90 - 4.1.1 Corporate form p. 494 - 9.3 Locations
	2-2 Entities included in the organization's sustainability reporting	Universal Registration Document p. 167 - 5.1.1.1 --> Scope of Sustainability Statement
	2-3 Reporting period, frequency and contact point	Universal Registration Document p. 167 - 5.1.1.1 --> Reporting period p. 480 - 8.6 Contacts
	2-4 Restatements of information	Universal Registration Document p. 167 - 5.1.1.1 --> Scope of Sustainability Statement
	2-5 External assurance	Universal Registration Document p. 316 - Appendix 4 - Report on certification of sustainability information and verification of the requirements under Article 8 of Regulation (EU) 2020/852
	2-6 Activities, value chain and other business relationships	Universal Registration Document p. 7 - 1. Group Overview --> Atos Group Profile p. 26 - 1. Group Overview --> Market Growth Dynamics and Atos Positioning p. 31 - 1. Group Overview --> Business model
	2-7 Employees	Universal Registration Document p. 9 - 1. Group overview --> Highlights and rewards p. 225 - 5.3.1.4 Characteristics of employees [ESRS S1-6] p. 325 - SBM-1 40 a iii Employees by geographical breakdown
	2-8 Workers who are not employees	Universal Registration Document p. 326 - 5.2.1 --> GRI 2-7, GRI 2-8 Number of employees Workers who are not employees = 72,632 – 63,012 = 9,620
	2-9 Governance structure and composition	Universal Registration Document p. 10 - 1 Group Overview --> Board of Directors p. 13 - 1 Group Overview --> Group Executive Committee p. 93 - 4.2 Corporate governance p. 101 - 4.2.3 The board of directors and executive management: composition and organization principles
	2-10 Nomination and selection of the highest governance body	Universal Registration Document p. 93 - 4.2 Corporate governance p. 101 - 4.2.3 The board of directors and executive management: composition and organization principles
	2-11 Chair of the highest governance body	Universal Registration Document p. 93 - 4.2 Corporate governance p. 101 - 4.2.3 The board of directors and executive management: composition and organization principles

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	2-12 Role of the highest governance body in overseeing the management of impacts	Universal Registration Document p. 93 - 4.2 Corporate governance p. 101 - 4.2.3 The board of directors and executive management: composition and organization principles p. 116 - 4.2.3.1 --> Directors' skills
	2-13 Delegation of responsibility for managing impacts	Universal Registration Document p. 170 - 5.1.2.4 Risks management and internal controls over sustainability reporting [ESRS 2 - GOV-5]
	2-14 Role of the highest governance body in sustainability reporting	Universal Registration Document p. 169 - 5.1.2.1 Role and information of governance bodies on sustainability matters [ESRS 2 - GOV-1 & GOV-2]
	2-15 Conflicts of interest	Universal Registration Document p. 120 - 4.2.3.7 Potential conflict of interest and agreements p. 120 - 4.2.3.8 --> Conflicts of interest
	2-16 Communication of critical concerns	Universal Registration Document p. 255 - 5.3.3.2 --> Atos Group ethics alert system p. 340 - 5.7.5 Alert mechanism p. 340 - 5.7.6 Monitoring system
	2-17 Collective knowledge of the highest governance body	Universal Registration Document p. 116 - 4.2.3.1 --> Directors' skills
	2-18 Evaluation of the performance of the highest governance body	Universal Registration Document p. 133 - 4.2.5 Assessment of the works of the Board of Directors p. 329 - 5.6 --> Attendance rate at Board meetings (%)
	2-19 Remuneration policies	Universal Registration Document p. 136 - 4.3.1 Compensation policy for the Company officers p. 155 - 4.3.3 Performance share plans and stock subscription or purchase option plans
	2-20 Process to determine remuneration	Universal Registration Document p. 130 - 4.2.4.5 The remuneration committee's activity p. 136 - 4.3.1.1 General principles of the Company officers' compensation
	2-21 Annual total compensation ratio	Universal Registration Document p. 152 - 4.3.2.7 --> Pay ratio for the chairman and chief executive officer
	2-22 Statement on sustainable development strategy	Universal Registration Document p. 180 - 5.1.4 CSR Strategy [ESRS 2 SBM-1, SBM-2, SBM-3]
	2-23 Policy commitments	Universal Registration Document p. 210 - 5.2.3.2 Analysis of Minimum Safeguards criteria p. 222 - 5.3.1.1 --> Policies and commitments p. 224 - 5.3.1.3.1 Atos Group's commitment to human rights p. 247 - 5.3.2.2.1 --> The Atos Partners' commitment to Integrity

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION
	2-24 Embedding policy commitments	Universal Registration Document p. 292 --> b) Governance p. 293 - 5.4.1.2 Policies [ESRS G1-1] p. 296 - 5.4.1.3 --> b) Trainings & Communication p. 332 - 5.7.3.1 Risk mapping (of own activities) p. 334 - 5.7.3.2 Evaluation procedures p. 335 - 5.7.3.3 Mitigation actions p. 338 - 5.7.4.1 Risk assessment (of suppliers) p. 338 - 5.7.4.2 Evaluation procedures p. 339 - 5.7.4.3 Mitigation actions
	2-25 Processes to remediate negative impacts	Universal Registration Document p. 225 - 5.3.1.3.2 Remediation procedures [S1-3] p. 250 - 5.3.2.2.2 Processes [ESRS S2-2, S2-3] p. 254 - 5.3.3.2 Policies and Processes [ESRS S3-1, S3-2, S3-3] p. 278 - 5.3.4.4.2 --> Processes to remediate negative impacts and channels for consumers and end-users to raise concerns p. 335 - 5.7.3.3 Mitigation actions (of own activities) p. 339 - 5.7.4.3 Mitigation actions (of suppliers)
	2-26 Mechanisms for seeking advice and raising concerns	Universal Registration Document p. 340 - 5.7.5 Alert mechanism
	2-27 Compliance with laws and regulations	Universal Registration Document p. 331 - 5.6 --> GRI 2-27 Compliance with laws and regulations
	2-28 Membership associations	Universal Registration Document p. 291 - 5.3.5.3 Atos Group employee networks and partnerships
	2-29 Approach to stakeholder engagement	Universal Registration Document p. 167 - 5.1.1.1 --> Process for defining report content p. 173 - 5.1.3.1.3.1 Stakeholders' identification and consultation
	2-30 Collective bargaining agreements	Universal Registration Document p. 232 - 5.3.1.6.3 --> Collective bargaining agreements p. 233 - 5.3.1.6.5 Metrics [ESRS S1-15] p. 327 - 5.6 --> GRI 2-30 Collective bargaining agreements
<b>Material topics</b>		
<b>GRI 3: Material Topics</b>	3-1 Process to determine material topics	Universal Registration Document p. 172 - 5.1.3.1 Description of the process to identify and assess material impacts, risks and opportunities [ESRS 2 IRO-1]
	3-2 List of material topics	Universal Registration Document p. 179 - 5.1.3.4 --> Matrix to prioritize sustainability topics
<b>Energy consumption</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	Universal Registration Document p. 184 - 5.2.1.1 Environmental governance
	302-1 Energy consumption within the organization	Universal Registration Document p. 194 - 5.2.1.5.1 --> Energy consumption and mix ESRS E1-5 p. 322 - 5.6 --> GRI 302-1 Energy consumption within the organization (all energy sources)

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION
<b>GRI 302: Energy</b>	302-2 Energy consumption outside of the organization	Universal Registration Document p. 323 - 5.6 --> GRI 302-2 Energy consumption outside of the organization (Travel)
	302-3 Energy intensity	Universal Registration Document p. 323 - 5.6 --> GRI 302-3 Energy intensity
	302-4 Reduction of energy consumption	Universal Registration Document p. 193 - 5.2.1.5.1 --> Energy efficiency and reduction of energy consumption
	302-5 Reductions in energy requirements of products and services	Universal Registration Document p. 323 - 5.6 --> GRI 302-5 Reductions in energy requirements of products and services p. 323 - 5.6 --> Estimated average PUE for core Datacenters
<b>GHG emissions</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	Universal Registration Document p. 184 - 5.2.1.1 Environmental governance
<b>GRI 305: Emissions</b>	305-1 Direct (Scope 1) GHG emissions	Universal Registration Document p. 199 - 5.2.1.6.1 --> Scope 1 GHG emissions p. 323 - 5.6 --> GRI 305-1 Greenhouse gas emissions Scope 1
	305-2 Energy indirect (Scope 2) GHG emissions	Universal Registration Document p. 199 - 5.2.1.6.1 --> Scope 2 GHG emissions p. 323 - 5.6 --> GRI 305-2 Greenhouse gas emissions Scope 2
	305-3 Other indirect (Scope 3) GHG emissions	Universal Registration Document p. 199 - 5.2.1.6.1 --> Significant scope 3 GHG emissions p. 323 - 5.6 --> GRI 305-3 Greenhouse gas emissions Scope 3
	305-4 GHG emissions intensity	Universal Registration Document p. 201 - 5.2.1.6.2 GHG intensity based on net revenue p. 324 - 5.6 --> GRI 305-4 Greenhouse gas emissions intensity
	305-5 Reduction of GHG emissions	Universal Registration Document p.189 - 5.2.1.4.1 GHG emissions reduction targets-near-term science-based target [ESRS E1-4] p. 324 - 5.6 --> GRI 305-5 Reduction of greenhouse gas (GHG) emissions
	305-6 Emissions of ozone-depleting substances (ODS)	Universal Registration Document p. 195 - 5.2.1.5.1 --> Upgrade cooling systems
<b>Development of solutions and services to reduce client's environmental footprint (Sustainability Portfolio)</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	Universal Registration Document p. 184 - 5.2.1.1 Environmental governance
<b>GRI 302-5 Reductions in energy requirements of products and services</b>	GRI 302-5_A Estimated average PUE for core Datacenters	Universal Registration Document p. 323 - 5.6 --> Estimated average PUE for core Datacenters
<b>A20: Natural Disasters</b>	A20_A Percentage of the core Datacenters that have synchronous data replication capacities (in %)	Universal Registration Document p. 324 - 5.6 --> Percentage of the core Datacenters that have synchronous data replication capacities (in %)

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION
<b>Employees' Health and Safety</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	Universal Registration Document p. 220 - 5.3.1.1 Strategy related to own workforce [ESRS S1.SBM-3] p. 227 - 5.3.1.5 Health and Safety [ESRS S1-14] p. 227 - 5.3.1.5.1 Policies [ESRS S1-1] p. 227 - 5.3.1.5.1 --> Roles and Involvement
<b>GRI 403: Occupational Health and Safety</b>	403-1 Occupational health and safety management system	Universal Registration Document p. 227 - 5.3.1.5.1. --> Objectives
	403-2 Hazard identification, risk assessment, and incident investigation	Universal Registration Document p. 228 - 5.3.1.5.2 Processes [ESRS S1-2, S1-3]
	403-3 Occupational health services	Universal Registration Document p. 229 - 5.3.1.5.3 --> Assistance tools
	403-4 Worker participation, consultation, and communication on occupational health and safety	Universal Registration Document p. 222 - 5.3.1.2 Processes for engaging with own workforce and workers representatives [ESRS S1-2]
	403-5 Worker training on occupational health and safety	Universal Registration Document p. 229- 5.3.1.5.3 --> Training and Awareness
	403-6 Promotion of worker health	Universal Registration Document p. 229 - 5.3.1.5.4 Targets [ESRS S1-5]
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Universal Registration Document p. 228 - 5.3.1.5.3 Actions [ESRS S1-4] p. 229 - 5.3.1.5.3 --> Training and Awareness p. 229 - 5.3.1.5.3 --> Assistance tools
	403-8 Workers covered by an occupational health and safety management system	Universal Registration Document p. 227 - 5.3.1.5.1. --> Objectives p. 230 - 5.3.1.5.5 Metrics [ESRS S1-14]
	403-9 Work-related injuries	Universal Registration Document p. 230 - 5.3.1.5.5 Metrics [ESRS S1-14] p. 327 - 5.6 --> A16 Health and safety
	403-10 Work-related ill health	Universal Registration Document p. 230 - 5.3.1.5.5 Metrics [ESRS S1-14]
<b>Employees skills and development</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	Universal Registration Document p. 220 - 5.3.1.1 Strategy related to own workforce [ESRS S1.SBM-3] p. 233- 5.3.1.7.1 Policies [ESRS S1-1]
<b>GRI 404: Training and Education</b>	404-1 Average hours of training per year per employee	Universal Registration Document p. 236 - 5.3.1.7.5 --> Average number of formal training hours per employee and by gender p. 325 - 5.6 --> GRI 404-1 Average training hours per employee
	404-2 Programs for upgrading employee skills and transition assistance programs	Universal Registration Document p. 234 - 5.3.1.7.3 Actions [ESRS S1-4]

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	404-3 Percentage of employees receiving regular performance and career development reviews	Universal Registration Document p. 236 - 5.3.1.7.5 --> Percentage of employees that participated in regular performance and career development reviews p. 236 - 5.3.1.7.5 --> Percentage of employees with an individual development plan p. 325 - 5.6 --> GRI 404-3 Career development monitoring
<b>Data privacy and cybersecurity</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	Universal Registration Document p. 274 - 5.3.4.4.1 Policies [ESRS S4-1] p. 285 - 5.3.4.5.1 Policies [ESRS S4-1]
<b>GRI 418: Customer Privacy</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Universal Registration Document p. 287 - 5.3.4.5.5 Metrics p. 288 - 5.3.4.5.5 --> Personal data breaches [SASB TC-SI-230a.1] p. 330 - 5.6 --> GRI 418-1, SASB TC-SI-220 Customer Privacy
<b>A3</b>	Data Security Incidents	Universal Registration Document p. 284 - 5.3.4.4.5 Metrics p. 329 - 5.6 --> A3 Data security incidents p. 330 - 5.6 --> Percentage of coverage of ISO 27001 certifications
<b>Client Relationships</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	Universal Registration Document p. 261 - 5.3.4.2. Client relationship p. 262 - 5.3.4.2.1 Policies [ESRS S4-1]
<b>GRI 2-29 Approach to stakeholder engagement</b>	Group overall customer satisfaction	Universal Registration Document p. 267 - 5.3.4.2.5 Metrics p. 267 - 5.3.4.2.5 --> Group overall customer satisfaction
	Net Promoter Score for the top clients	Universal Registration Document p. 267 - 5.3.4.2.5 --> Net promoter score (NPS) for Atos Group top clients
	Net Promoter Score for all clients	Universal Registration Document p. 267 - 5.3.4.2.5 --> Net promoter score (NPS) for all clients
<b>Corruption and bribery</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	Universal Registration Document p. 292 - 5.4.1.1 Governance [ESRS 2 GOV-1]
	205-1 Operations assessed for risks related to corruption	Universal Registration Document p. 295 - 5.4.1.3 --> Corruption Risk Mapping (CoRM) p. 301 - 5.4.1.5 --> G1-4 - 25a Total number and nature of confirmed incidents of corruption or bribery
	205-2 Communication and training about anti-corruption policies and procedures	Universal Registration Document p. 296 - 5.4.1.3 --> c) Trainings & Communication p. 301 - 5.4.1.5 --> a) Data on trainings

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<b>GRI 205: Anti-corruption</b>	205-3 Confirmed incidents of corruption and actions taken	<p>Universal Registration Document</p> <p>p. 301 - 5.4.1.5 --&gt; G1-4 - 24a Number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws</p> <p>p. 301 - 5.4.1.5 --&gt; G1-4 - 24b Any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery</p> <p>p. 301 - 5.4.1.5 --&gt; G1-4 - 25a Total number and nature of confirmed incidents of corruption or bribery</p> <p>p. 301 - 5.4.1.5 --&gt; G1-4 - 25b Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents</p> <p>p. 301 - 5.4.1.5 --&gt; G1-4 - 25c Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery</p> <p>p. 301 - 5.4.1.5 --&gt; G1-4 - 25d Details of public legal cases regarding corruption or bribery brought against the undertaking and its own workers and the outcomes of such cases</p>
<b>Corporate governance</b>		
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<p>Universal Registration Document</p> <p>p. 292 - 5.4.1.1 Governance [ESRS 2 GOV-1]</p>
<b>LFR.149</b>	Are the roles of Chairman and CEO separated? (Y/N)	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Are the roles of Chairman and CEO separated? (Y/N)</p>
<b>GRI 102-28</b>	Attendance rate at Board meetings (%)	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Attendance rate at Board meetings (%)</p>
<b>LFR.150</b>	Number of members of the Board of Directors/Supervisory Board	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Number of members of the Board of Directors/Supervisory Board</p>
<b>LFR.150.1</b>	Number of independent members of the Board of Directors	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Number of independent members of the Board of Directors</p>
<b>GRI 405-1</b>	Percentage of female in Governance bodies (Board of Directors)	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Percentage of female in Governance bodies (Board of Directors)</p>
<b>G.Q11</b>	Number of employee representatives among the Board	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Number of employee representatives among the Board</p>
<b>LFR.162</b>	Number of Board members of different nationality than the company headquarters	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Number of Board members of different nationality than the company headquarters</p>
<b>LFR.197</b>	Share capital held by members of the Board of Directors (%)	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Share capital held by members of the Board of Directors (%)</p>
<b>G.Q116</b>	Number of members within the Group Executive Team	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Number of members within the Group Executive Team</p>
<b>GRI 405-1_c16; SASB TC-SI-330a.3; G.Q605</b>	Share of women in the Group Executive Team	<p>Universal Registration Document</p> <p>p. 329 - 5.6 --&gt; Share of women in the Group Executive Team</p>