



Documentation on agenda item 7 of the General Meeting of ATOSS Software SE on 30 April 2025 – Resolution on approving the remuneration system for the members of the Executive Board

The remuneration system for Executive Board members adopted by the Supervisory Board on 27 February 2025 has the following content:

Remuneration system for Executive Board members of ATOSS Software SE pursuant to Section 87a of the German Stock Corporation Act (AktG)

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

A. Introduction

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

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

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

B. The remuneration system in detail

I. Determining the maximum remuneration (Section 87a (1) sentence 2 no. 1 AktG)

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

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

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

II. Contribution of the remuneration to the promotion of the business strategy and the long-term development of the Company (Section 87a (1) sentence 2 no. 2 AktG)

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

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

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

III. Remuneration components and performance criteria for variable remuneration components (Section 87a (1) sentence 2 nos. 3 and 4 AktG)

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

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

Fixed remuneration components	Fixed annual basic salary	Contractually agreed base salary (to be paid out in twelve monthly instalments)
	Pension scheme	Contractually agreed amount for the company pension scheme (e.g. pension fund based on reinsurance)
	Fringe benefits	E.g. company car for occupational and private use, different insurance elements or contributions
Variable remuneration components	Annual bonus (STI)	Financial performance criteria, possibly operative/strategic targets; modified (0.9-1.1), possibly including non-financial targets/ESG
	Multi-year bonus	Individual targets in strategically relevant areas (e.g., Sales; Human Resources); considering multi-year performance
	Restricted Stock Units	Share-based remuneration with staggered waiting periods; granted in cash or ATOSS shares
Special Payment		In the case of extraordinary benefits at the discretion of the Supervisory Board; maximum amount 50% of fixed salary
Malus provision		Supervisory Board can withhold variable remuneration that has not yet been paid in the case of major breaches of duty
Maximum remuneration		Chairman of the Executive Board: 7 million euros. Ordinary members of the Executive Board: 5 million euros.

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

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

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

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

2. Fixed remuneration components

2.1 Fixed annual basic salary

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

2.2 Pension scheme

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

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

2.3 Fringe benefits

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

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

3. Variable remuneration components

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

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

3.1 Annual bonus (STI)

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

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

The overall target achievement calculated from the performance criteria is multiplied by the modifier (0.9 to 1.1) and the defined Target Amount (in euros) and results in the payout amount.

The annual pay-out amount of the STI is limited to a maximum of 200% (or a maximum of 220% if the modifier with a factor of 1.1 is applied) of the Target Amount. The payment amount is payable one month after preparation of the consolidated financial statements of ATOSS Software SE for the preceding fiscal year in agreement with the Supervisory Board and is due for payment one month after approval of the consolidated financial statements.

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

Performance criteria

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

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

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

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

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

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

The Supervisory Board shall set the targets at its due discretion, taking into account the corporate strategy communicated to the capital market, and shall also determine whether and to what extent individual targets for individual Executive Board members or collective targets

for all Executive Board members are decisive. Multiple defined operational and/or strategic targets shall be weighted equally among each other, unless the Supervisory Board specifies otherwise.

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

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

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

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

Criteria-based adjustment factor

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

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

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

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

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

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

3.2 Multi-year bonus

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Possible adjustments to the multi-year bonus are disclosed and explained in the remuneration report.

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

3.3 Share-based remuneration component: Restricted Stock Units

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

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

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

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

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

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

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

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

3.4 Adjustment factor for extraordinary developments

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

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

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

IV. Deferral periods for the payment of remuneration components (Section 87a (1) sentence 2 no. 5 AktG)

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

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

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

V. Company's options to withhold variable remuneration components

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

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

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

VI. Share-based remuneration (Section 87a (1) sentence 2 no. 7 AktG)

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

VII. Remuneration-related legal transactions (Section 87a (1) sentence 2 no. 8 AktG)

1. Contract terms

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

The service contract of the Executive Board chairman, Mr Andreas F.J.Obereder, will terminate on 31 December 2026. Mr Obereder's contract will also terminate if he is dismissed prematurely or resigns for good cause. The same applies if the Company is dissolved. The Executive Board service contracts of Mr Christof Leiber and Mr Pritim Kumar Krishnamoorthy will both terminate on 30 June 2026.

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

2. Termination of service activities

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

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

3. Post-contract noncompete clause

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

VIII. Taking the employees' remuneration and employment conditions into account when determining the remuneration system (Section 87a (1) sentence 2 no. 9 AktG)

The Supervisory Board periodically reviews the appropriateness of the Executive Board members' remuneration by comparing it with the Company's internal remuneration structure (vertical comparison), among other ways. In assessing the appropriateness of the Executive Board's remuneration in vertical terms, it is compared with that of the reporting level below it

(senior management group: Executive Leadership Team) and with that of the total workforce of ATOSS Software SE and its German group companies. During this vertical comparison, the Supervisory Board particularly considers the ratio of the remuneration of the Executive Board to that of the aforementioned employees over time.

IX. Procedures for establishing, implementing, and reviewing the remuneration system (Section 87a (1) sentence 2 no. 10 AktG)

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

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

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

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

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

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

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