

# **ATOS ORIGIN**

Société Anonyme

18 avenue d'Alsace

92 400 Courbevoie

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## **Statutory Auditors' special report on regulated agreements and commitments with related parties**

Year ended 31 December 2006

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*This is a free translation into English of the Statutory Auditors' special report on regulated agreements and commitments with related parties that is issued in the French language and is provided solely for the convenience of English speaking readers. This report on regulated agreements and commitments should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France. It should be understood that the agreements reported on are only those provided by the French Commercial Code and that the report does not apply to those related party transactions described in IAS 24 or other equivalent accounting standards.*

To the Shareholders,

In our capacity as statutory auditors of your Company, we hereby report to you on regulated agreements and commitments with related parties.

### **1. Agreements and commitments authorized during the year**

Pursuant to Article L.225-88 of the French Commercial Code (*Code de commerce*), the following agreements and commitments, previously authorized by the Supervisory Board of your Company, have been brought to our attention.

The terms of our engagement do not require us to identify such other agreements and commitments, if any, but to communicate to you, based on information provided to us,

the principal terms and conditions of those agreements and commitments brought to our attention, without expressing an opinion on their usefulness and appropriateness. It is your responsibility, pursuant to Article R. 225-58 of the French Commercial Code, to assess the interest involved in respect of the conclusion of these agreements and commitments for the purpose of approving them.

We conducted our procedures in accordance with professional standards applicable in France; those standards require that we perform the necessary procedures to verify that the information provided to us is consistent with the documentation from which it has been extracted.

**▪ Agreements entered into with two members of the Management Board and authorized by the Supervisory Board on 19 December 2006**

The Supervisory Board has authorized the Management Board and Atos Origin Italia SpA to conclude a firm and final lump-sum settlement with Mr. Giovanni Linari, member of the Management Board, with respect to the terms and conditions governing the termination of Mr. Linari's duties and functions within the Atos Origin Group. In consideration for this settlement, pursuant to which Mr. Linari resigned from his position as a member of the Management Board on 18 January 2007, thereby relinquishing all his duties and functions within the Atos Origin Group, the earnings of the 27,500 stock options allotted on 10 January 2005, at a price of €49.75, and the 35,000 stock options allotted on 29 March 2006, at a price of €9.99, which are not vested as of 18 January 2007, shall be maintained. The settlement also includes the transfer of his company car free of charge (estimated value of €55,000) and transitional provisions regarding continuing coverage for supplementary health insurance and medical costs until 31 December 2007.

The Supervisory Board has authorized the Management Board and Atos Origin IT Services UK Ltd to conclude a firm and final lump-sum settlement with Mr. Xavier Flinois, member of the Management Board, with respect to the terms and conditions governing the termination of Mr. Flinois' duties and functions within the Atos Origin Group. In consideration for this settlement, pursuant to which Mr. Flinois resigned from his position as a member of the Management Board on 25 January 2007, thereby relinquishing all his duties and functions within the Atos Origin Group, a complementary termination benefit in the gross amount of €250,000 was paid by Atos Origin IT Services UK Ltd. In addition, the earnings of the 27,500 stock options allotted on 10 January 2005, at a price of €49.75, and the 35,000 stock options allotted on 29 March 2006, at a price of €9.99, which are not vested as of 25 January 2007, shall be maintained. The settlement also includes the transfer of his company car free of charge (estimated value of €18,700) and his laptop computer, transitional provisions regarding continuing coverage for supplementary health insurance and medical costs until 31 December 2007, as well as the continued use of his dwelling and the coverage of tuition fees until the end of the current school year.

## **2. Agreements and commitments approved in previous years with continuing effect during the year**

Furthermore, pursuant to the French Commercial Code, we have been informed that the performance of the following agreements and commitments, approved in previous fiscal years, continued during the year ended 31 December 2006.

### **▪ Debt securitization program**

We inform you that, as part of the negotiation of a debt securitization program, for a maximum borrowing of €200 million, the Supervisory Board, during its meeting held on 12 December 2003, authorized two guarantees for Ester Finances (a company in the Crédit Lyonnais Group), in the form of a subordinated deposit and a letter of guarantee, covering the company's obligations as the project's coordinating unit and the obligations of its main subsidiaries participating in the project and located in the Netherlands, France, Germany and the United Kingdom. These two guarantees continued during the fiscal year and were extended to the entity Atos Origin IT Services UK Ltd in the United Kingdom, pursuant to the 15 March 2005 authorization of the Supervisory Board.

### **▪ Harmonization of the status of Management Board members**

We also inform you that, in connection with the harmonization of the status of Management Board members, the Supervisory Board meeting of 16 December 2005 authorized the Management Board to conclude, with each Management Board member and for their benefit, the following commitments representing remuneration, compensation or benefits likely to be payable due to the termination of duties, or subsequent thereto:

- A compensation equal to 24 months of remuneration based on an annual base salary equal to the annual fixed salary plus the variable salary target of the year during which the duties were terminated and increased, if necessary and on the decision of the Chairman of the Management Board as approved by the Supervisory Board, by the amount of the long-term incentive of said year, to the exclusion of any other benefit of any kind. This compensation shall only be payable in the event of the revocation without cause of the duties of the Management Board member, when such termination takes place simultaneously to the termination of any remunerated term of office, employment or service contract that might exist with the company or one of its subsidiaries. This agreement resulted in the payment of €1,860,000 in compensation to Mr. Giovanni Linari, with respect to the termination of all his duties and functions within the Atos Origin Group. Furthermore, pursuant to this agreement and as part of an employment contract, Mr. Xavier Flinois was paid €2,000,000 in compensation by

Atos Origin IT Services UK Ltd, with respect to the termination of all his duties and functions within the Atos Origin Group.

- The principle of a payment of a supplementary defined benefit pension, equal to a maximum of 60% of the final fixed salary on the retirement date. In 2006, the Remuneration Committee worked on the detailed terms and conditions of a plan, presented to the Supervisory Board, the main features of which are the following:
  - The aim of the company's contribution is to reach a total pension equivalent to a maximum of 60% of the final fixed salary on the retirement date, after deduction of the other legal or regulated plans;
  - Rights are vested over a period of 15 years as of the beneficiary's date of appointment to the Management Board;
  - All the technical parameters used to determine equivalencies are frozen and the resulting contribution will not be subsequently revised (unless decided otherwise by the Supervisory Board).

The plan's final terms and conditions will be reviewed by the Remuneration Committee and the Supervisory Board prior to implementation.

With respect to the principle authorized by the Supervisory Board on 16 December 2005, an amount of €1.4 million was provided for in the accounts as of 31 December 2006. The agreement also gave rise to the payment of €407,000 in compensation to Mr. Giovanni Linari and, on the part of Atos Origin IT Services UK Ltd, the payment of €700,000 in compensation to Mr. Xavier Flinois.

Paris and Neuilly-sur-Seine, 6 April 2007

The Statutory Auditors

**Grant Thornton**

**Deloitte & Associés**

**French member of Grant Thornton International**

Daniel Kurkdjian

Vincent Papazian

Jean-Paul Picard

Jean-Marc Lumet