

## — 2. NOTICE TO SHAREHOLDERS, CREDITORS AND EMPLOYEES —

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### NOTICE REGARDING THE CROSS-BORDER CONVERSION OF THE COMPANY

#### ATARI S.A.

#### NOTICE TO SHAREHOLDERS, CREDITORS AND EMPLOYEES

#### ARTICLES L.236-50 AND L.236-35 AND ARTICLE R.236-22 OF THE COMMERCIAL CODE

Pursuant to a deed dated 2 April 2026, as amended by an addendum dated 10 April 2026, **ATARI S.A.**, a public limited company incorporated under French law with its registered office at 54-56 Avenue Hoche, 75008 Paris, registered in the Paris Trade and Companies Register under number 341 699 106, with a share capital of €5,592,633.74 and net assets of €12,177,000 euros, has drawn up a cross-border conversion plan subject to the legal regime for cross-border conversions defined by Directive No. 2017/1132, as amended by EU Directive 2019/2121, as transposed into French law by Order No. 2023-393 of 24 May 2023 and the implementing decree No. 2023-430 of 2 June 2023, for the benefit of the company resulting from the cross-border conversion, **ATARI S.A.**, a public limited company under Luxembourg law with its registered office at 8-10, avenue de la Gare, L-1610 Luxembourg (Grand Duchy of Luxembourg), and will be registered in the Luxembourg Trade and Companies Register. The share capital of the company resulting from the conversion will be €5,592,633.74.

The cross-border conversion shall take effect following completion of the legal compliance review, on the date of the execution of the deed in which the Luxembourg notary records the conversion. The date on which the cross-border conversion takes legal, tax and accounting effect corresponds to this same date.

No shareholder has any special rights vis-à-vis the Company, and no special rights or privileges will be granted to shareholders following the conversion. The Company's ordinary shares will remain listed on Euronext Growth Paris from the completion date, subject to the impact resulting from the share consolidation notified to the BALO on 16 March 2026 (i.e. an exchange of two hundred (200) existing shares with a nominal value of €0.01 for one (1) new share with a nominal value of two (2) euros). The Company has not granted any special benefits to any member of its board of directors, and no rights or privileges will be granted to senior management as a result of the conversion.

In accordance with Articles L.236-40, R.236-21, 13° and R.236-25 to R.236-28 of the French Commercial Code, shareholders who voted against the conversion at the general meeting, holders of non-voting shares and shareholders whose voting rights are temporarily suspended may sell their ordinary shares in exchange for cash payment (right of withdrawal). The exit price has been set at €0.12 per share (pre-consolidation), or €0.24 per share post-consolidation, based on the weighted average share price on Euronext Growth over the 20 calendar days preceding 17 February 2026. This amount has been assessed by an independent expert appointed by the President of the Paris Commercial Court.

The Company has one (1) permanent employee in France as at 1 January 2026. No Social and Economic Committee (CSE) has been elected. Under French law, the Company is not subject to any employee participation obligations as defined in Article L.2351-6 of the Labour Code and by EU Directive 2019/2121.

The conversion will have no effect on employment. The Board of Directors' report on the Conversion for the attention of shareholders and employees has been made available in accordance with Articles L.236-36 and R.236-24 of the Commercial Code.

The conversion should not, in itself, result in any change to the rights of the Company's creditors. Creditors whose claims predate the conversion will retain all their rights in respect of the Company and its shareholders following the completion of the conversion. The terms of their contracts will remain unchanged (including the applicable law) and will remain in force in an unaltered form.

Creditors will also retain the benefit of any security granted to them (where applicable) prior to the completion of the conversion (unless otherwise stipulated in the underlying contract(s) constituting such security).

In accordance with the provisions of Article L.236-15 of the Commercial Code, applicable by reference to Article L.236-50 of the same Code, the Company undergoing a cross-border conversion remains liable to creditors whose claims arose prior to the date of publication of this draft conversion and have not yet fallen due on the date of such publication.

In accordance with Article R.236-34 of the Commercial Code, the Company's creditors have a period of three (3) months from the date on which the transformation plan is made available on the Company's website to lodge an objection and demand repayment or guarantees for the repayment of claims arising prior to the publication of the transformation plan.

In such a case, a court order shall either dismiss the creditor's objection or order the repayment of the debt or the provision of guarantees if these are offered by the Company and deemed sufficient.

If the court order is not complied with by the Company, the conversion shall not be enforceable against that creditor, in accordance with the provisions of Article L.236-15 of the Commercial Code, as applicable by reference to Articles L.236-31 and R.236-34 of the same Code.

An objection lodged by a creditor shall not have suspensive effect on the conversion, in accordance with Article L.236-15 of the Commercial Code.

In any event, creditors may bring an action against the Company before the competent courts within two (2) years of the date of completion (Articles R.236-34, L.236-15, L.236-16 and L.236-44 of the Commercial Code, applicable by reference to Article L.236-50 of the same Code).

It is stated that, to the best of its knowledge, the Company is up to date with its tax liabilities and social security contributions.

These observations may be submitted to the Company's registered office as indicated in this notice.

Comprehensive information on the procedures for exercising the rights of creditors, employees and shareholders may be obtained free of charge at the Company's registered office as indicated in this notice.

This notice is also published in the Bulletin des Annonces Légales Obligatoires (BALO). Shareholders, creditors and employees may submit their comments no later than five (5) working days before the date of the general meeting of the company concerned called to vote on the transaction. According to the indicative timetable, the general meeting and the approval of the cross-border transformation plan are expected to take place on 27 May 2026, it being specified that, in accordance with the last paragraph of Article R.236-22 of the French Commercial Code, by reference to Article R.236-39 of the same Code, this general meeting shall be held no earlier than one month after the latest of the following publications: the notice of the proposed cross-border transformation in accordance with Article L.236-6 of the French Commercial Code, and the publication of this notice in accordance with Articles L.236-35 and R.236-22 of the French Commercial Code.

Signed by:  
*Wade Rosen*  
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**Mr Wade J. ROSEN**

Chairman and Chief Executive Officer