

## **ATOS SE**

# **Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852**

Year ended 31 December 2025

## ATOS SE

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# Report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852

Year ended 31 December 2025

*This is a translation into English of the statutory auditor's report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English speaking users.*

*This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".*

To the Annual General Meeting,

This report is issued in our capacity as statutory auditor of ATOS SE. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended 31 December 2025 and included in sections 5.1. to 5.6. of the group management report (hereafter "the Sustainability Statement").

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code, ATOS SE is required to include the above-mentioned information in a separate section of the group management report. This information enables an understanding of the impact of the activity of the group on sustainability matters, as well as the way in which these matters influence the development of the business of the group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L.821-54 paragraph II of the aforementioned Code our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for European Sustainability Reporting Standards) of the process implemented by ATOS SE to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code;
- compliance of the sustainability information included in the sustainability Statement with the provisions of Article L. 233-28-4 of the French Commercial Code, including ESRS; and
- compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the *High Audit Authority* guidelines on “*Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852*”.

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information provided by ATOS SE in the Sustainability Statement, we have included an emphasis of matter paragraph hereafter.

## **Limits of our engagement**

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of ATOS SE, in particular it does not provide an assessment, of the relevance of the choices made by ATOS SE in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the group management report.

Our engagement does, however, allow us to express conclusions regarding the entity’s process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required under Article 8 of Regulation (EU) No 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the group management report.

Furthermore, the comparative information related to the 2023 financial year has not been subject to a sustainability information certification report in accordance with Article L.821-54 of the French Commercial Code.

## **Compliance with the requirements set out in the ESRS of the process implemented by ATOS SE to determine the information reported**

### **Nature of procedures carried out**

Our procedures consisted in verifying that:

- the process defined and implemented by ATOS SE, has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of information disclosed in the Sustainability Statement, and;
- the information provided on this process also complies with the ESRS.

## Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by ATOS SE with the ESRS.

## Elements that received particular attention

Below we present the elements that received particular attention with respect to the process implemented by ATOS SE to determine the information disclosed.

The process deployed by ATOS SE to update its double materiality analysis is described in section 5.1.3.3 'Review of double materiality analysis' of the Sustainability Report.

Through interviews with management and individuals we considered to be appropriate, and through inspection of available documentation, we reviewed:

- the analysis conducted by ATOS SE to identify and assess the internal and external factors that led to the update of the double materiality analysis. These include, in particular consideration of the new strategic plan adopted by the group in 2025;
- changes introduced compared to the previous financial year, to the list of material impacts, risks and opportunities ('IRO') determined by ATOS SE;

Based on our professional judgement, our procedures consisted in particular of:

- applying our critical thinking to the documentation of the analyses carried out by the entity and to the approach implemented to identify the internal and external factors to be considered;
- assessing the appropriateness of the factors considered by ATOS SE based on our knowledge of the group;
- assessing the relevance of the material changes made by ATOS SE to the assessment of the actual and potential impacts, risks and opportunities identified based on our knowledge of the entity and the available sector analyses and benchmarks that we deemed relevant;
- assess, for material changes affecting actual and potential impacts, risks and opportunities, the compliance of the process implemented by the group to assess the materiality of impact and financial materiality with the criteria defined by ESRS 1;
- assess the appropriateness of the description given in this regard in section 5.1.3.3 'Review of the double materiality analysis' of the Sustainability Report.

## Compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS

### Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- the disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in the Sustainability Statement, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- the presentation of this information ensures its readability and understandability;

- the scope chosen by ATOS SE for providing this information is appropriate; and
- on the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, that this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

## Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in the Sustainability Statement, with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

## Elements that received particular attention

### Information provided in application of environmental standard ESRS E1

The information published under ESRS E1, relating to climate change, is mentioned in the note 5.2.1 'Climate change - [ESRS E1]' of the Sustainability Report.

Our procedures included the following:

- assessing, on the basis of interviews with the Head of the Environmental Programme and her teams, whether the description of the policies, actions and targets implemented by ATOS SE covers the areas of climate change mitigation and adaptation;
- assessing the appropriateness of the information presented in this section of Sustainability Statement and its overall consistency with our knowledge of the group, particularly with regard to the following elements.

With regard to the information disclosed on the greenhouse gas ('GHG') emissions: (note 5.2.1.6 'Atos Group's 2025 GHG footprint' in the Sustainability Report):

- we reviewed the internal control and risk management procedures implemented by ATOS SE to ensure the compliance of the disclosed information;
- we reviewed the protocol for establishing the GHG emissions inventory and assessed its application methods for a selection of emissions categories and sites, for Scope 1 and Scope 2;
- we assessed the consistency of the scope considered for the GHG emissions inventory with the scope of the consolidated financial statements, the activities under operational control, and the upstream and downstream value chain.
- we reviewed the calculation methodology and assessed:
  - main assumptions applied;
  - sources used for emission factors;
  - methods used to apply these calculations to a selection of emission categories and sites.
- with regard to Scope 3 emissions, we assessed:
  - the justification for the inclusions and exclusions of the various categories and the transparency of the information provided in this respect;
  - the process of data collection
- with regard to the estimates that we considered to be structuring and which ATOS SE used to prepare its GHG reporting, we reviewed the calculation methodology and the sources of information on which these estimates are based, assessed the appropriateness of the emission factors used and the calculation of the

related conversions, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data;

- we verified the arithmetic accuracy of the calculations used to establish this information.

With regard to the information disclosed on the climate change mitigation transition plan (note 5.2.1.3.3 'Atos Group Transition Plan [ESRS E1-1]' of the Sustainability Statement):

With the support of our Climate Specialists:

- we assessed whether the information disclosed on the group's transition plan complies with ESRS E1 requirements and adequately describes the structural assumptions underlying the plan, noting that we are not required to express an opinion on the appropriateness or level of ambition of the transition plan's objectives.
- we interviewed the individuals responsible for developing and monitoring the transition plan, to assess whether this transition plan reflects the commitments made by the group.
- we assessed the consistency of the main information provided in the transition plan, particularly with regard to the financial information provided on investments (CapEX and OpEX) and decarbonization levers.
- we assessed whether the transition plan is consistent with the strategic plan as approved by the governing bodies and with the entity's financial planning.

## Information provided in application of social standards ESRS S1

Information related to the Group's employees' (ESRS S1) disclosed in the note 5.3.1.4 "Characteristics of employees [ESRS S1-6]" of the Sustainability Statement.

Based on interviews with the department responsible for analysing human resources data, as well as additional interviews with a selection of Group entities, we have:

- reviewed the process for collecting and compiling qualitative and quantitative information for the purpose of publishing material information on the characteristics of the group's personnel in the Sustainability Report;
- examined the underlying documentation available;
- implemented procedures to verify the correct consolidation of this data;
- obtained an understanding of the internal control and risk management procedures implemented by the Group, it being specified that we did not test the design or operating effectiveness of these controls;

Based on surveys or other selection methods, we have:

- examined the geographical and legal scope on which the information has been drawn up;
- assessed whether the methods and assumptions used by the Group to determine the information reported are appropriate with regard to ESRS S1;
- defined and implemented analytical procedures adapted to the information examined;
- examined, based on sampling or other selection methods, the supporting documents with the corresponding information,
- verified the accuracy of the calculations used to establish this information, where applicable after applying rounding rules.

We have also assessed the appropriateness of the information presented in note 5.3.1.4 of the Sustainability Statement and its overall consistency with our knowledge of the Group.

## Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

### Nature of procedures carried out

Our procedures consisted in verifying the process implemented by ATOS SE to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- the compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;
- on the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

### Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

### Elements that received particular attention

We considered that there was no such information to include in our report.

The Statutory Auditor

Forvis Mazars SA

Levallois-Perret, 06 March 2026

*French original signed by*

**Simon BEILLEVAIRE**

Partner

**Bruno POUGET**

Partner