

Forvis Mazars

45 rue Kléber
92300 Levallois-Perret

Grant Thornton

Membre français de Grant Thornton International

29, rue du Pont
92200 Neuilly-sur-Seine

ATOS SE

STATUTORY AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

Forvis Mazars SA
Société anonyme d'expertise comptable et de commissariat
aux comptes à directoire et conseil de surveillance
45 rue Kléber - 92300 Levallois-Perret
Capital de 8 320 000 euros - RCS Nanterre 784 824 153

Grant Thornton
Membre français de Grant Thornton International
29, rue du Pont
92200 Neuilly-sur-Seine

This is a translation into English of the statutory auditors' report on the financial statements of the Company issued in French and it is provided solely for the convenience of English speaking users. This statutory auditors' report includes information required by French law, such as verification of the management report and other documents provided to shareholders. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

Atos SE

Société Européenne
RCS Pontoise 323 623 603

Statutory auditor's report on the financial statements

For the year ended December 31, 2025

To the annual general meeting of Atos SE,

Opinion

In compliance with the engagement entrusted to us by the annual general meeting, we have audited the accompanying financial statements of Atos SE for the year ended December 31, 2025.

In our opinion, the financial statements give a true and fair view of the company's financial position and its assets and liabilities as at December 31, 2025 and of the results of its operations for the year then ended in accordance with the accounting rules and principles applicable in France.

The audit opinion expressed above is consistent with our report to the Audit Committee.

Basis for Opinion

Audit Framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Statutory Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

Independence

We conducted our audit engagement in compliance with independence requirements of the French Commercial Code (code de commerce) and the French Code of Ethics (code de déontologie de la profession de commissaire aux comptes) for statutory auditors for the period from January 1, 2025, to the date of our report, and specifically we did not provide any prohibited non-audit services referred to in Article 5(1) of Regulation (EU) N° 537/2014.

Observation

We draw your attention to the implications of the first application of ANC regulation no. 2022-06 as set out in the appendix to the annual accounts. Our opinion is not modified in respect of this matter.

Justification of assessments – Key Audit Matters

In accordance with the requirements of Articles L.821-53 and R.821-180 of the French Commercial Code (code de commerce) relating to the justification of our assessments, we inform you of that the most important assessments that we have made, in our professional judgment, relate to the appropriateness of the accounting principles applied and the reasonableness of the significant estimate made and the overall presentation of the financial statements.

These matters were addressed in the context of our audit of the financial statements as a whole, approved in the aforementioned context, and in forming our opinion thereon, and we do not provide a separate opinion on specific items of the financial statements.

Valuation of financial assets

Note « Rules and accounting methods » et Note 2 « Financial assets » to the statutory financial statements

Key Audit Matter	Our audit response
<p>As of December 31, 2025, financial assets are recorded on the balance sheet at a net book value of €3,463 million, representing 50% of total assets. Participating interests are initially booked at their acquisition cost.</p> <p>At each year-end closing, participating interests are assessed at their book value. An impairment is established when the acquisition cost exceeds the book value.</p> <p>Book values are determined considering the higher value between the fair value, less selling costs, and the value in use.</p> <p>A depreciation release on participating interests for €1,032 million has been recognized for 2025. The total depreciation represents €2,627 million</p>	<p>Our assessment of the valuation of participating interests is based on the process implemented by the Company to determine their value-in-use.</p> <p>We performed the following procedures:</p> <ul style="list-style-type: none">• Assess the reasonableness of the assumptions used by management, with the support of external advisors, to determine the value in use of participating interests;• Verify the consistency of the cash-flow projections with the business plans of the legal entities underlying their carrying values and reconcile these carrying values with the Group value in use;• Analyze the overall consistency of the equity values of legal entities, notably through interviews with management and through reconciliation (i) with the consolidated

as of December 31, 2025 against €3,659 million on December 31, 2024.

We considered the valuation of participating interests as a key audit matter, given the weight of these assets in the balance sheet and the importance of management's judgments and estimates in the determination of the participating interests' value-in-use.

accounts for the items bridging the carrying values by legal entity and their equity values, and (ii) with the Group's equity value determined within goodwill impairment tests in the consolidated accounts;

- Verify the arithmetical accuracy of the valuations used by Management;
 - Verify the appropriateness of the disclosures in Note 2 "Financial fixed assets" to the financial statements.
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Specific verifications

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by laws and regulations.

Information given in the management report and in the other documents with respect to the financial position and the financial statements provided to Shareholders

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the management report of the Board of Directors and in the other documents with respect to the financial position and the financial statements provided to shareholders.

We attest the fair presentation and the consistency with the financial statements of the information relating to payment deadlines mentioned in Article D.441-6 of the French Commercial Code (code de commerce).

Report on corporate governance

We attest that the Board of Directors' report on corporate governance sets out the information required by Articles L.225-37-4, L.22-10-10 and L.22-10-9 the French Commercial Code (code de commerce).

Concerning the information given in accordance with the requirements of Article L.22-10-9 of the French Commercial Code (code de commerce) relating to remuneration and benefits received by or awarded to the Directors and any other commitments made in their favor, we have verified its consistency with the financial statements, or with the underlying information used to prepare these financial statements and, where applicable, with the information obtained by your Company from controlled enterprises included in the scope of consolidation. Based on these procedures, we attest the accuracy and fair presentation of this information.

Other Information

In accordance with French law, we have verified that the required information concerning the purchase of investments and controlling interests and the identity of the shareholders and holders of the voting rights has been properly disclosed in the management report.

Other Legal and Regulatory Verifications or Information

Format of presentation of the financial statements intended to be included in the annual financial report

We also verified, in accordance with professional standards for statutory audit procedures to be carried out on parent company and consolidated financial statements presented in the single electronic reporting format, that the presentation of parent company financial statements to be included in the annual financial report referred to in section I of Article L.451-1-2 of the French Monetary and Financial Code (code monétaire et financier), prepared under the responsibility of the Chief Executive Officer, complies with the format specified in Commission Delegated Regulation (EU) 2019/815 of December 17, 2018.

Based on our work, we conclude that the presentation of the parent company financial statements to be included in the annual financial report complies, in all material aspects, with the single electronic reporting format. It is not our responsibility to verify that the parent company financial statements ultimately included by your Company in the annual financial report filed with the AMF correspond to those on which we performed our work.

Appointment of the Statutory Auditors

We were appointed as statutory auditors of the Company by Pontoise Commercial Court (tribunal de commerce) on December 19, 2024, then renewed by the general meeting of June 13, 2025 for Forvis Mazars SA and by your general meeting of October 31, 1990 for Grant Thornton.

As at December 31, 2025, Forvis Mazars SA is in the 2nd year of its uninterrupted engagement and Grant Thornton in the 35 year of total uninterrupted engagement, which is the 30 year for Grant Thornton since the securities of the Company were admitted to trading on a regulated market.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with French accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is expected to liquidate the Company or to cease operations.

The Audit Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risk management systems and where applicable, its internal audit, regarding the accounting and financial reporting procedures.

The financial statements were approved by the Board of Directors.

Statutory Auditor's Responsibilities for the audit of the financial statements

Objectives and audit approach

Our role is to issue a report on the financial statements. Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As specified in Article L.821-55 of the French Commercial Code (Code de commerce), our statutory audit does not include assurance on the viability of the Company or the quality of management of the affairs of the Company.

As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgment throughout the audit and furthermore:

- identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence considered to be sufficient and appropriate to provide a basis for his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control;
- evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in the financial statements;
- assesses the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of his audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein;
- Evaluates the overall presentation of the financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation

Report to the Audit Committee

We submit a report to the Audit Committee which includes in particular a description of the scope of the audit and the audit program implemented, as well as the results of our audit. We also report, if any, significant deficiencies in internal control regarding the accounting and financial reporting procedures that we have identified.

Our report to the Audit Committee includes the risks of material misstatement that, in our professional judgment, were of most significance in the audit of the financial statements of the current period and which are therefore the key audit matters that we are required to describe in this report.

We also provide the Audit Committee with the declaration provided for in Article 6 of Regulation (EU) N° 537/2014, confirming our independence within the meaning of the rules applicable in France such as they are set in particular by Articles L.821-27 to L.821-34 of the French Commercial Code (code de commerce) and in the French Code of Ethics (code de déontologie) for statutory auditors. Where appropriate, we discuss with the Accounts Committee the risks that may reasonably be thought to bear on our independence, and the related safeguards

Levallois-Perret and Neuilly-sur-Seine, March 6, 2026

French original signed by

Forvis Mazars SA

Grant Thornton

Membre français de Grant Thornton
International

Simon Beillevaire
Partner

Bruno Pouget
Partner

Samuel Clochard
Partner