This is a free translation into English of the statutory auditors' report on the consolidated 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 European regulation and French law, such as information about the appointment of the statutory auditors or verification of the information concerning the Group presented in the management report.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

Statutory auditors' report on the consolidated financial statements

For the year ended December 31, 2024

To the annual general meeting of Atos S.E.,

Opinion

In compliance with the engagement entrusted to us by the annual general meetings for Grant Thornton and by decision (*ordonnance de référé*) of the President of the Pontoise Commercial Court (*tribunal de commerce*) dated December 19, 2024 for Forvis Mazars SA, we have audited the accompanying consolidated financial statements of Atos S.E. ("Atos", the "Company" or the "Group") for the year ended December 31, 2024.

In our opinion, the consolidated financial statements give a true and fair view of the assets and liabilities and of the financial position of the Group as at December 31, 2024 and of the results of its operations for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union.

The audit opinion expressed above is consistent with our report to the Accounts 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 Auditors' Responsibilities for the Audit of the Consolidated 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*) for statutory auditors for the period from January 1, 2024, 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.

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 the key audit matters relating to risks of material misstatement that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period, as well as how we addressed those risks.

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

Goodwill recoverable amount valuation
Note 5 "Other operating income and expense", Note 8 "Goodwill and fixed assets" to consolidated financial statements

Key Audit Matter	Our audit approach
As of December 31, 2024, the net carrying value of goodwill amounts to €653 million, namely 7.9% of the total assets. Goodwill is tested for impairment when there are events or circumstances that indicate that the carrying amount could not be recovered. This test is performed at least annually. Since June 30, 2023, due to the completion of the legal carve-out between Tech Foundations and Eviden, the cash-generating units (CGUs) have been redefined and now correspond to Tech Foundations and Eviden operations within each Regional Business Unit (RBU). To perform the annual goodwill impairment test, the carrying amount of CGUs is compared with their recoverable amount, which corresponds to the fair value less costs to sell, determined in consideration of the implied enterprise value derived from market data, being the Group market capitalization at year-end and the fair value of the financial debt. The implied enterprise value has been allocated between CGU based on	As part of our audit, we examined the process implemented by the Group regarding the performance of impairment tests. We assessed whether the methodology used by management complies with the accounting standards, including the CGU definition, the net assets allocation and the models used to determine the recoverable amounts. We performed the following procedures, on the impairment tests for each CGUs: • we assessed the appropriateness of the methodology and the assumptions used by the Group, assisted by external advisors, to determine the fair value less cost to sell, • we reconciled the cash-flow projections with the business plan of the Group and presented to the market on September 2nd, 2024, • we analyzed the overall consistency of assumptions used (including the

<table>
<tr><td>the Discounted Cash Flows ("DCF") method from the most recent management business plan as presented to the market on September 2nd, 2024, press release.

The CGUs recoverable values are determined based on particularly sensitive forward-looking assumptions and other estimates.

When the recoverable amount is lower than the carrying amount, an impairment loss is recognized.

In 2024, the total impairment of goodwill amounted to €2,240 million.

We considered the valuation of goodwill recoverable amount as a key audit matter, given the weight of this asset in the consolidated statement of financial position, the importance of management's judgment in determining the fair value less costs to sell, cash flow assumptions, discount and long-term average growth rates, as well as the sensitivity of the valuation of their recoverable value to these assumptions.</td>
<td>estimation of the perpetual growth rate), especially through interviews with Management and in the light of future growth prospects,

• we assessed, with the support of our valuation specialists, the appropriateness of the valuation models, including the discount rates used in relation with market benchmarks.

We verified the arithmetical accuracy of the valuation methods used by the Group.

We performed our own sensitivity calculations to appreciate the analysis performed by Management.

We verified that the disclosures in the notes to the consolidated financial statements, including assumptions used and the sensitivity analysis, are appropriate.</td></tr>
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<table>
<tr><th colspan="2">Revenue recognition on multi-year fixed-price service contracts
Note 3 "Revenue, trade receivables, contract assets, contract liabilities and contract costs", note 5 "Other operating income and expenses", note 12 "Provisions" to consolidated financial statements</th></tr>
<tr><th>Key Audit Matter</th><th>Our audit approach</th></tr>
<tr><td>The Atos Group operates in the sectors of digital transformation, cloud computing, cyber security and high-performance computing.

As described in Note 3 to the consolidated financial statements:

• revenue is recognized in accordance with IFRS 15 "Revenue from contract with customers", according to the transfer of control over the service performed,

• for multiple-element service contracts, which may correspond to a combination of different services, revenue is recognized separately for each identified performance obligation when control of the goods or services is transferred to the customer.</td>
<td>We got an understanding of the internal control procedures relating to the monitoring of contracts, the estimation of costs over the life of the contract and the margin, and in particular the controls relating to the costs charged per contract and those still to be incurred.

For a selection of contracts based on quantitative and qualitative criteria (in particular contracts presenting technical difficulties or low profitability), we performed the following procedures:

• we assessed the distinct nature of the performance obligations identified in the contracts and the sales recognition method for each of them,

• we reconciled accounting data with contractual data, including additional requests or contractual claims and management data relating to the operational monitoring of projects,</td></tr>
</table>

In particular, for multi-year fixed service contracts, revenue recognized depends on: • the estimated total price of the transaction, its allocation to the various elements of the contract and, • estimated total contract costs, based on various assumptions. The total costs of a contract, in particular those still to be incurred, are regularly monitored in order to determine the degree of completion of the contract and the level of margin to be recognized. A provision for onerous contracts is recognized if the future costs of completion exceed the expected economic benefits. We considered revenue recognition on multi-year fixed-price service contracts to be a key matter in our audit because of its materiality in the Group's financial statements, and the level of judgment and estimation required by Management to determine the revenue and margin at completion for these contracts.	• based on contractual data, operational data and interviews with management controllers and/or operational managers, we assessed the costs still to be incurred and the degree of completion of the contract determined, on which the recognition of sales and margin is based. We have also compared the estimates of results to completion for previous periods with the corresponding actual results and reviewed the correspondence with customers, • we assessed the reasonableness of the assumptions and data used by management to determine the losses to completion identified on onerous contracts. We also performed substantive procedures on a sample of trade receivables and invoices to be issued, in order to assess management's estimates of the prospects for recovering these receivables. We assessed the appropriateness of the information disclosed in the notes to the consolidated financial statements.

Accounting treatment for the financial structuring

Main events of the period, Note 6 "Financial assets, liabilities and financial result", Note 14 "Shareholders' equity" to the consolidated financial statements

Key Audit Matter	Our audit approach
Given its financial constraints, the Group announced on 3 January 2024 its decision to adapt its strategy in order to maintain an attractive business mix for its employees, customers, creditors and shareholders, while ensuring the repayment and refinancing of its financial debts. On 5 February 2024, the Group announced that it had entered into discussions with its banks with a view to reaching a refinancing plan of its financial debt. On 25 March 2024, at the Company's request, an amicable conciliation proceeding (*procédure de conciliation*) was opened for the benefit of the Group. On 24 July 2024, the Group announced the opening of an accelerated safeguard proceedings to enable him to implement its financial	We included specialists in accounting and valuation of financial instruments in our team to assess the compliance of the accounting treatment for all equity and debt transactions with prevailing IFRS, particularly IFRS 9 "Financial Instruments" and IFRIC 19 "Extinguishing Financial Liabilities with Equity Instruments". Our work mainly consisted in: • assessing compliance with the aforementioned IFRS criteria to derecognize the pre-existing debts in the context of the equitization and the substantial modification of the remaining debts, • assessing the components underlying the fair value measurement of:

restructuring plan in accordance with the Lock-Up Agreement reached between the Group, banks and some bondholders.

On 27 September 2024, the Group announced that Atos' shareholders and financial creditors, meeting as classes of affected parties, have supported the proposed Draft Accelerated Safeguard Plan that was subsequently presented to the Pontoise Commercial Court (*tribunal de commerce*) at the hearing of 15 October 2024 and approved by judgment dated 24 October 2024.

Following the completion of the Reserved Capital Increases and the implementation of the New preferred financings and debt reinstallation, which occurred on 18 December 2024, Atos SE announced on 19 December 2024 the completion of the final steps of the Accelerated Safeguard Plan.

As presented within the main events of the period section of the Notes to the consolidated financial statements, this financial restructuring led to:

- a €233 million rights issue settled and delivered on December 10, 2024, which gave rise to a cash contribution of €143 million and the equitization of claims amounting to €90 million,
- the equitization of €2,940 million (including interest) of existing financial debts (via three capital increases reserved for creditors, which were settled and delivered on December 18, 2024),
- the reinstallation in the form of reinstated debts maturing after 6 years or more of €1,948 million of existing financial debts,
- A total of €1,750 million of new money obtained:
    - €1,605 million of new financings (new money debt – including €60 million of bank guarantee and €440 million RCF, of which €190 million dedicated to meeting the needs for bank guarantees), and
    - the new financings and reinstated debts at their issuance date,
    - the new shares issued following the equitization of existing financial debts in relation to the share price at the time these transactions were performed,
    - the share subscription warrants,
- assessing that transaction costs were correctly accounting for according to their nature,
- verifying that the tax impacts of the financial restructuring transactions were recorded in the consolidated financial statements,
- verifying the appropriateness of the disclosures in the consolidated financial statements.

- €145 million of new money equity resulting from the Rights Issue cash contribution as well as additional voluntary cash subscriptions by the participating creditors under the additional reserved capital increase.

- The issue of 22,398,648,580 share subscription warrants (*bons de souscription d'actions* or *BSA*).

In connection with the new financing, security interests and guarantees were granted by the Group and certain members of the Group for the benefit of the holders of the new financing

The Group's management considered that all the transactions relating to the Group's financial restructuring represented a single complex transaction with multiple components leading, according to IFRS 9 and IFRIC 19, to the derecognition in full of the existing debts and the recognition at fair value of the new equity and debt instruments.

This complex transaction mainly resulted in:

- a gain of €2,766 million with no effect on cash or tax, resulting mainly from the difference between:
    - The carrying amount of the converted debt; and
    - The fair value of the new shares issued under the share capital increases (determined on closing share prices on the settlement-delivery date of each capital increase, i.e. €0.0022 and €0.0021 respectively on 10 December 2024 and 18 December 2024).
- a gain before tax of €965 million, resulting from the initial recognition of the new debt at fair value (which differed from the amounts presented in the safeguard plan),
- a loss of €45 million with no effect on cash or tax, resulting from the initial recognition of the warrants at fair value.

The financial restructuring is presented in detail within the main events of the period section of the Notes to the consolidated financial statements. Considering the major financial impacts of the financial structuring transactions for the Group and the significant judgements required by Management, particularly in determining the fair value of the financial instruments issued, we considered the accounting treatment of Atos Group's financial restructuring to be a key audit matter.	

Litigations *Note 16 "Litigations" to consolidated financial statements*	
Key Audit Matter	**Our audit approach**
The Group is engaged in legal proceedings concerning intellectual property rights against TriZetto Group and Cognizant Technology Solutions (TriZetto/Cognizant) in the United States of America, as described in Note 16 to the consolidated financial statements. On October 27, 2020, a jury in the United States District Court for the Southern District of New York found Syntel, a subsidiary of Atos, liable for trade secrets misappropriation and copyright infringement and specified approximately $855 million in damages ($570 million in punitive damages and $285 million in compensatory damages), due to TriZetto/Cognizant. On April 20, 2021, the United States District Court for the Southern District of New York found that the punitive damages should be reduced from $570 million to $285 million and TriZetto agreed to this reduction. On May 25, 2023, the United States Second Circuit Court of Appeals: - vacated the decision issued by the United States District Court for the Southern District of New York, which was finding Syntel, liable for damages due to Syntel's alleged trade secret misappropriation and copyright infringement, - remanded the case to the District Court for further consideration if any	In order to obtain the detailed information needed to understand disputes and claims in progress at December 31, 2024, we interviewed Management and analysed the procedures implemented by the Group to identify disputes. With regard to the TriZetto/Cognizant litigation, we: • conducted interviews with Group management to assess the current status of the ongoing litigation, • consulted the available procedural elements and obtained relevant information about the litigation, in particular those relating to the likelihood of condemnation and the resulting financial impact (confirmation of risk assessment by lawyers), • performed a critical review of the estimates and positions taken by Management, • assessed whether all events relating to the current litigation have been taken into account in the positions and estimates adopted by Management at December 31, 2024. We also assessed whether the disclosures in Note 16 to the consolidated financial statements are appropriate.

amount of damages are still appropriate. On 13 March 2024, the District Court issued the decision on the remand briefing and vacated the entire compensatory damages ($285 million) declared due by Syntel. The District Court granted TriZetto's motion for attorney's fees in the amount of $14.5 million. On its side, TriZetto submitted a motion for a new trial. On 23 October 2024, the United States District Court for the Southern District of New York ordered a new trial on the compensatory damages allegedly owed by Syntel for alleged trade secret misappropriation and copyright infringement. On 25 November 2024, Syntel filed before the Second Circuit Court of Appeals a petition for permission to appeal the District Court's order for a new trial. We considered this matter to be a key audit issue because of the uncertainty of the outcome of the proceedings, the high degree of estimation and judgement used by Management, and the potential materiality to consolidated net income and equity if these estimates were to change.	

Specific verifications

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by laws and regulations of the Group's information given in the management report of the Board of Directors.

We have no matters to report as to its fair presentation and its consistency with the consolidated financial statements.

Report on Other Legal and Regulatory Requirements

Format of the presentation of the consolidated financial statements intended to be included in the Annual Financial Report

We have also verified, in accordance with the professional standard applicable in France relating to the procedures performed by the statutory auditor relating to the annual and consolidated financial statements presented in the European single electronic format, that the presentation of the consolidated financial statements intended to be included in the annual financial report mentioned in Article L. 451-1-2, I of the French Monetary and Financial Code (*code monétaire et financier*), prepared under the responsibility of the Chief Executive Officer, complies with the single electronic format defined in the European Delegated Regulation No 2019/815 of 17 December 2018. As it relates to consolidated financial statements, our work includes verifying that the tagging of these consolidated financial statements complies with the format defined in the above delegated regulation.

Based on the work we have performed, we conclude that the presentation of the consolidated financial statements intended to be included in the annual financial report complies, in all material respects, with the European single electronic format.

Furthermore, we have no responsibility to verify that the consolidated financial statements that will ultimately be included by your company in the annual financial report filed with the AMF are in agreement with those on which we have 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 for Forvis Mazars SA and by your General Shareholders' meetings held on October 31, 1990 for Grant Thornton.

As at December 31, 2024, Forvis Mazars SA was in the 1^{st} year of its engagement and Grant Thornton in the 34^{th} year of total uninterrupted engagement, which is the 29^{th} year, for Grant Thornton, since the Company securities were admitted to trading on a regulated market.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards as adopted by the European Union, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 Accounts Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risks management systems and where applicable, its internal audit, regarding the accounting and financial reporting procedures.

The consolidated financial statements were approved by the Board of Directors.

Statutory Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Objectives and audit approach

Our role is to issue a report on the consolidated financial statements. Our objective is to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein.
- Evaluates the overall presentation of the consolidated financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation

- Obtains sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. The statutory auditor is responsible for the direction, supervision and performance of the audit of the consolidated financial statements and for the opinion expressed on these consolidated financial statements

Report to the Accounts Committee

We submit a report to the Accounts 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 Accounts Committee includes the risks of material misstatement that, in our professional judgment, were of most significance in the audit of the consolidated 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 Accounts 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.

Paris-La Défense and Neuilly-sur-Seine, April 9, 2025

The Statutory Auditors

French original signed by

Forvis Mazars SA		Grant Thornton *French Member firm of Grant Thornton International*
Simon Beillevaire	Bruno Pouget	Samuel Clochard