

DBV TECHNOLOGIES S.A.

Société anonyme

107 AVENUE DE LA REPUBLIQUE,
92320 CHATILLON

Statutory auditors' report on the annual financial statements

For the year ended December 31, 2025

KPMG SA

Tour EQHO 2,
Avenue Gambetta - CS 60055 92066
Paris-La Défense Cedex
S.A. au capital de 5 497 100 €
775 726 417 RCS Nanterre
Société de Commissariat aux Comptes inscrite
à la Compagnie Régionale de Versailles et du Centre

Deloitte & Associés

6, place de la Pyramide
92908 Paris-La Défense Cedex
S.A.S. au capital de 2 201 424 €
572 028 041 RCS Nanterre

Société de Commissariat aux Comptes inscrite à la
Compagnie Régionale de Versailles et du Centre

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92320 CHATILLON

Statutory auditors' report on the annual financial statements

For the year ended December 31, 2025

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 European regulation and French law, such as information about the appointment of the statutory auditors or 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.

To the DBV Technologies S.A. Shareholders' Meeting

Opinion

In accordance with the engagement entrusted to us by the General Meeting, we have audited the annual financial statements of DBV TECHNOLOGIES S.A. for the year ended December 31, 2025, as attached to this report.

In our opinion, the annual financial statements, prepared in accordance with French accounting rules and principles, are regular and sincere and give a true and fair view of the results of the operations for the year then ended and of the financial position and assets of the Company at year-end.

The opinion expressed above is consistent with the content of 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 set out in the section of this report entitled “Statutory auditors’ responsibilities relating to the audit of the annual financial statements”.

Independence

We performed our audit engagement in compliance with the independence rules set out in the French Commercial Code and the code of ethics applicable to the statutory audit profession for the period from January 1, 2025 to the date of issuance of our report and, in particular, we did not provide any services prohibited by Article 5(1) of Regulation (EU) No. 537/2014.

Emphasis of matter

Without qualifying the opinion expressed above, we draw your attention to the effects of the first-time application of ANC Regulation No. 2022-06, as described in Note 1 to the notes to the annual financial statements.

Justification of assessments - Key audit matters

Pursuant to Articles L.821-53 and R.821-180 of the French Commercial Code concerning the justification of our assessments, we are required to inform you of the key audit matters relating to the risks of material misstatement that, in our professional judgment, were of most significance in the audit of the annual financial statements for the year, as well as of the procedures we performed in response to those risks.

We determined that there were no key audit matters to be communicated in our report.

Specific verifications

We 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 addressed to shareholders with respect to the financial position and the financial statements

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

We certify the fair presentation and consistency with the annual financial statements of the information relating to payment terms referred to in Article D.441-6 of the French Commercial Code.

Report on corporate governance

We certify the existence, in the Board of Directors' report, of the information required by Articles L.225-37-4, L.22-10-10 and L.22-10-9 of the French Commercial Code.

With respect to the information provided pursuant to Article L.22-10-9 of the French Commercial Code concerning remuneration and benefits paid or awarded to corporate officers, and the commitments made in their favour, we verified its consistency with the financial statements or with the data used to prepare those statements and, where applicable, with the information gathered by your Company from the entities it controls that fall within the scope of consolidation. Based on this work, we certify the accuracy and fair presentation of this information.

Other information

As required by law, we verified that the various disclosures relating to the identity of the holders of share capital or voting rights were provided to you 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 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 financial statements 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 December 17, 2018.

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

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 DBV TECHNOLOGIES S.A. by the General Meeting of April 20, 2020, in respect of KPMG S.A., and by the General Meeting of December 9, 2011, in respect of DELOITTE & ASSOCIES.

As of December 31, 2025, DELOITTE & ASSOCIES was in the fifteenth consecutive year of its engagement and KPMG S.A. in the sixth year of its engagement, including, respectively, fourteen and six years since the Company's securities were admitted to trading on a regulated market.

Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for preparing annual financial statements that give a true and fair view in accordance with French accounting rules and principles and for implementing such internal control as it considers necessary for the preparation of annual financial statements free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, management is responsible for assessing the Company's ability to continue as a going concern, for disclosing, where applicable, matters relating to going concern, and for applying the going concern basis of accounting, unless liquidation of the Company or the cessation of operations is anticipated.

The Audit Committee is responsible for monitoring the financial reporting process and the effectiveness of internal control and risk management systems and, where applicable, internal audit, with respect to procedures relating to the preparation and processing of accounting and financial information.

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

Statutory Auditors' Responsibilities for the Audit of the Financial Statements

Objectives and audit approach

Our role is to issue a report on the annual financial statements. Our objective is to obtain reasonable assurance that the annual financial statements taken as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with professional standards will always detect every material misstatement. Misstatements may 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 taken by users on the basis of these financial statements.

As specified by Article L.821-55 of the French Commercial Code, our certification engagement does not consist of guaranteeing the viability or quality of your Company's management.

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

- the statutory auditor identifies and assesses the risks that the annual financial statements may contain material misstatements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains evidence considered sufficient and appropriate to provide a basis for the opinion. The risk of not detecting a material misstatement resulting from fraud is greater than that of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;
- the statutory auditor obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and not for the purpose of expressing an opinion on the effectiveness of internal control;
- the statutory auditor evaluates the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as the related disclosures in the annual financial statements;
- the statutory auditor evaluates the appropriateness of management's use of the going concern basis of accounting and, based on the evidence obtained, whether a material uncertainty exists related to events or circumstances that may cast significant doubt on the Company's ability to continue as a going concern. This evaluation is based on the evidence obtained up to the date of the report, it being understood, however, that subsequent events or circumstances could call into question the Company's ability to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, attention is drawn in the report to the relevant disclosures in the annual financial statements or, if such disclosures are not provided or are not relevant, a qualified opinion or disclaimer of opinion is issued;

- the statutory auditor evaluates the overall presentation of the annual financial statements and assesses whether the annual financial statements reflect the underlying transactions and events in a manner that gives a true and fair view.

Report to the Audit Committee

We submit to the Audit Committee a report setting out, in particular, the scope of the audit work and the work programme implemented, as well as the conclusions arising from our work. We also report to it, where applicable, any significant weaknesses in internal control that we identified with respect to procedures relating to the preparation and processing of accounting and financial information.

Among the matters communicated in the report to the Audit Committee are the risks of material misstatement that we considered to be of most significance in the audit of the annual financial statements for the year and which therefore constitute the key audit matters that we are required to describe in this report.

We also provide the Audit Committee with the declaration required by Article 6 of Regulation (EU) No. 537/2014 confirming our independence, within the meaning of the rules applicable in France as set out, in particular, in Articles L.821-27 to L.821-34 of the French Commercial Code and in the code of ethics of the statutory audit profession. Where applicable, we discuss with the Audit Committee the risks affecting our independence and the safeguards applied.

Paris-La Défense, March 26, 2026

The statutory auditors

KPMG SA Deloitte & Associés

Renaud CAMBET Stéphane MENARD