Free translation from the original French language. French language should prevail if any discrepancy

General Meeting (ordinary and extraordinary) of June 9, 2022
(the "General Assembly")
Answers to written questions

Environment

1. Are you explicitly committed to aligning your revenues and investments (CAPEX/OPEX/R&D/M&A...) with the Paris Agreement goal of limited warming to 1.5°C? How do you ensure that these revenues and investments respect this objective (please describe the methodologies used)? What are the main action plans and, if applicable, the associated investment amounts put in place to achieve this objective in the short, medium and long term?

Worldline has for the first time adopted GHG emission reduction targets validated by the *Science Based Targets initiative (SBTi)* in 2018. Following the acquisition of Ingenico, Worldline updated its *Science Based Targets integrating the Terminal Solutions & Services (TSS) business*. The new targets were validated by SBTi in September 2021. Using the Absolute Contraction Approach *(*ACA), Worldline has committed to two tangible medium-term targets:

1. Reduction of absolute Scope 1 and 2 GHG emissions by 25% by 2025, compared to 2019. This target was deemed compatible with a 1.5°C trajectory.
2. Reduction of absolute Scope 3 GHG emissions by 7.4% by 2025, compared to 2019 for the categories of "purchase of products and services" and "use of products sold". This target was deemed compatible with a trajectory "well below" 2°C.

Worldline is currently updating its GHG reduction targets in light of its new scope following the announced divestment of the TSS business.

In order to reduce Worldline's carbon footprint and ensure compliance with SBTi targets, Worldline has deployed the following action plan:

- Adopt renewable energy in offices and data centers
- Converting the company's fleet to electric and plug-in hybrid vehicles
- Eco-designing our solutions
- Changing the mindset and behavior of employees to promote virtuous behavior and the use of low-carbon transportation
- Encourage suppliers to make environmental commitments.

Furthermore, in accordance with the requirements of the European Green Taxonomy, Worldline has published its eligible revenues, CAPEX and OPEX. Thus:

- 77% of Worldline revenues are eligible for Taxonomy regulation. Eligible revenues amount to €2,832 million. Worldline's main activities are related to 8.1 Data processing, hosting and related activities;
- 95% of Worldline's CAPEX (intangible assets, property, plant and equipment, IFRS16 right of use increase) are eligible for Taxonomy regulation. Eligible CAPEX amount to €320 million; of which €226 million is related to Worldline's core business on 8.1 Data processing activities and €94 million is related to construction, real estate and fleet (right of use of its long-term building lease in the context of business 7.7, renovation and work on buildings under activities 7.2 to 7.5, and investments in the vehicle fleet under activity 6.5 Motorcycle, passenger car and light commercial vehicle transport);
- 93% of Worldline's OPEX taken into account in the definition of the Green Taxonomy are considered eligible. As a reminder, the European Taxonomy limits the OPEX considered to 3 categories: Maintenance, short term rental and non-capitalized R&D costs. Worldline reports €237 million of eligible OPEX on these 3 items, representing ~9% of Worldline's total OPEX. These costs are mainly related to activity 8.1 Data processing, hosting and related activities.

The alignment of revenues, CAPEX and OPEX eligible for Taxonomy regulation will be published in 2023. Based on our initial work on alignment, Worldline is primarily contributing to climate change mitigation.

Finally, Worldline assessed its contribution to the Sustainable Development Goals (SDGs) based on the scanning of its offerings and the assessment of their sustainability by product managers and sustainability experts on these 4 categories of benefits: Economic/Social and Welfare/Governance, Trust and Compliance/Environmental Footprint. By 2021, Worldline's sustainability solutions revenue will represent 57% of Worldline's overall revenue.

2. What percentage of your business (expressed as sales, net banking income, etc.) is directly dependent on biodiversity? What are your expenditures in favor of biodiversity?

In accordance with its materiality analysis, Worldline does not have any activities that are directly dependent on biodiversity as none of its products and services depend on raw materials derived from living organisms. However, even if biodiversity impact is therefore not a material issue for Worldline, a study to identify how Worldline could however seek to positively influence biodervisity is underway.

In addition, Worldline supports local biodiversity initiatives at its various ISO 14001 certified sites. These initiatives mainly consist in raising awareness and taking into account the environment in various areas such as: land use, GHG production, species promotion and biodiversity. For example, Worldline France supported an initiative of its employees and set up beehives on the Rennes and Seclin sites to contribute to the preservation of bees (cost: €6,000 per year per site). Similarly, the Brussels site has a garden of 1,500 square metters which has been designed to attract a variety of plant and insect species (cost including maintenance: €7,400 per year). These initiatives are an opportunity for Worldline's environmental managers to raise awareness among employees of the importance of pollinators in preserving biodiversity. Several sites also provide a ground space for employees to grow vegetables.

The biodiversity impact analysis service amounted to €6,800, bringing Worldline's total expenditure on biodiversity to €26,200.

3. List the strategic natural resources necessary for your activity and/or that of your clients (water, energy, materials, etc.)? How do you assess and calculate the impact of the scarcity of these resources on your business models? What actions are you taking to combat supply difficulties and seize opportunities to develop "circular business models"? What are your objectives in this area?

Worldline has identified nine strategic natural resources to be monitored: water, oil, gas, steel, copper, nickel, cobalt, lithium, gold and silver. These nine natural resources are strategic to the manufacturing of equipment by its suppliers to ensure the continuity of its datacenters and the maintenance of its IT assets necessary to run its business.

Limited resources, in particular scarce materials used in electronic components and supply difficulties are a challenge for the digital industry and could have an impact on Worldline's business. Natural resource supply difficulties are integrated in *Enterprise Risk Management* (ERM) within Supplier Risk. The assessment of risks to Worldline's business model is based on a "bottom-up" approach (mobilization of service lines) and a "top-down" approach via working groups involving senior management. In addition, the main economic and/or financial impacts that we may experience come from the penalties that may be imposed by our customers following delays in delivery.

In order to avoid any disruption in its supply chain, Worldline carefully examines industrial forecasts as well as sales forecasts to anticipate needs as best as possible. In addition, a policy of multi-sourcing components is systematically applied whenever possible, and in some cases safety stocks are built up for critical components. Some strategic suppliers are also required to have two production sites for sensitive components. Worldline also aims to encourage the extension of the life span of equipment and its suppliers to recycle and reuse materials from products for which use is almost over. Finally, the creation of a stock of spare parts in our datacenters in order to repair and extend the use of our equipment is also one of our priorities aimed at securing supplies.

Various actions have been put in place to seize opportunities for the development of "circular business models". Regarding our computer fleet, it is EPEAT Gold Energy Star certified. When computers become obsolete, they are taken back by the broker CentralPoint to be repaired and put back on the market. If the computers are not saleable, then the components will be recycled and nothing is thrown away. For our payment terminals, we take them back when customers ask us to and then recycle them. In 2021, 682.3 tons of terminals were collected and recycled via Worldline channel, which represents an increase of 80% compared to 2019. A project is also underway to integrate recycled plastic into our terminals. Finally, in each of our strategic datacenters, servers no longer in use are recovered by specialized companies (such as Suez for Vendôme or Paprec for Seclin) and the components are recycled.

Worldline's goal is to achieve ISO 14001 certification for all of its strategic datacenters and offices with more than 500 people.

Social

4. What is the proportion of your corporate officers and employees (broken down by type) concerned by the integration of environmental and social (E&S) criteria in the determination of their variable compensation (bonus, long-term compensation, profit-sharing, etc.)? Which governance bodies are responsible for selecting and validating these E&S criteria? How do they ensure that these criteria are relevant, sufficiently incentive-based and correlated with the objectives to be achieved in order to carry out the group's environmental and social strategy? (Please specify the extra-financial criteria used for corporate officers and for employees).

Long-term equity-based compensation

Long-term incentive plans mainly benefit the Group's top management, key resources, experts and certain juniors, as well as to executive corporate officers.

Our Long-term incentive (LTI) plans are subject to the achievement of internal financial and external non-financial performance conditions measured over a period of at least three fiscal years. The objectives have been defined by the Board of Directors, on the recommendation of the Remuneration Committee and that of the SER Committee, to support the Group in achieving its short and long-term strategy. The performance indicators are defined in line with the key success factors of the Group's strategy, and include, among others, corporate social responsibility (CSR) indicators.

These conditions take into account the comments of the proxy advisors and investors on the previous plans and their future expectations regarding the executive directors in this respect.

In addition to the financial indicators, the vesting of all or part of the performance shares/stock options is also subject to the achievement of a CSR-related performance condition, defined as a combination of several criteria, conditioning 20% of the total vesting. In this respect, and taking into account certain comments from proxy advisors and investors regarding the nature of the CSR indicators used, new indicators linked to the Group's internal CSR policy and in line with its strategic plan "Trust 2025" have been introduced since 2021.

In order to meet the environmental commitment that is part of the Group's strategy, the Board of Directors, meeting on February 21, 2022, on the proposal of the Remuneration Committee and of the SER Committee, selected the following external non-financial criteria, conditioning 10% of the total vesting:

- 5% on the reduction of CO_2 emissions from scopes 1 and 2 in the framework of the *Science Based Targets initiative* (SBTi);
- 5% relating to the Eco Vadis score.

As part of Trust 2025 and in line with the Group's strategy, the Board of Directors, meeting on February 21, 2022, on the proposal of the Remuneration Committee and of the SER Committee, also selected external and internal non-financial criteria relating to employee satisfaction and diversity, which will account for 10% of the total vesting. The aim is to measure the improvement in employee’s engagement and the improvement in the proportion of women in management. Each of the Corporate Social Responsibility indicators will be measured at the end of the three-year period. An elasticity curve for each indicator has been defined by the Board of Directors, on the recommendation of the Remuneration Committee and of the SER Committee.

Short-term incentive

In order to support the ambitions and objectives developed within the framework of Trust 2025 and to better align with market practices, the Board of Directors, on the recommendation of the Remuneration Committee and of the SER Committee, decided on February 21, 2022 to introduce a combined external performance criterion including some of the indicators that are an integral part of the Group's CSR program, Trust 2025, in the short-term variable compensation of the executive corporate officers for the second semester of 2022, and conditioning 20% of such short-term variable compensation.

On March 22, 2022, the Board of Directors decided that the combined external CSR performance criterion would be based on the Trust 2025 program broken down into the following 13 indicators:

Fields	Indicators	Target values 2022
Platforms secured & available	Quality score 1. Contracts' services availability & response 2. Platforms' ervice availibility & response	Floor: Target - 50% Target Cap: Target + 30%
	3. Percentage of data subject' request answered in time and in compliance with Worldline privacy policy	
	4. Percentage of ISO 27001 certified sites according to the security policy	
Customer experience & innovation	5. Net promoter score	
	6. Sustainable offer revenue (in millions of euros)	
Talent Attraction & Retention/People Diversity	7. Average number of training hours per employees per year	
	8. Percentage of disabled workforce in the countries imposing legal requirements	
Sustainable procurement/Ethics & Compliance	9. % of suppliers evaluated by EcoVadis with a score below 45 having an action plan to solve critical findings identified	
	10. Percentage of total expenses assessed by EcoVadis out of strategic suppliers expenses	
	11. Percentage of alerts investigated and related actions plan defined within 3 months	
Climate change	12. Percentage of CO_2 emissions offset for scopes 1, 2, 3a	
Local communities	13. Volume of collected donations in millions of euros	

Three indicators that are part of the Trust 2025 program (i.e., the overall employee satisfaction rate measured by the Trust Index of the Great Place to Work® survey, the percentage of women in management positions and the reduction of CO_2 emissions) have not been included in the combined external CSR performance criterion for short-term variable compensation since these three indicators are already included in the combined external CSR performance criteria for long-term equity-based compensation.

The short-term incentive of the Group's top management, key resources and the entire Group population eligible for a short-term bonus will include, as from the second half of 2022, the combined external performance indicator comprising indicators that are an integral part of the Group's CSR program, Trust 2025, as defined above for the executive corporate officers.

5. What lessons have you learned from the new work organization methods linked to the Covid-19 pandemic (remote work, digitalization of communication methods, increased flexibility, etc.) that have been implemented in your company in terms of impacts on working conditions? How does your Human Resources strategy integrate these new organizational modes today? What social dialogue has been conducted on the subject (agreements, shared reflection on the future of work, etc.) in all your businesses and regions?

In France, Worldline concluded a remote-working agreement in 2010. Before the COVID-19 pandemic, on average, 35% of the workforce was remote-working in France; this proportion reached 50% of the workforce in the Paris region. It is therefore based on this experience that on March 17, 2020, almost all employees switched to remote-working for their entire working time.

In 2021, a questionnaire was sent to all Worldline employees in order to collect their wishes concerning the organization of work for the post-confinement period. The majority of employees stated that they would like to continue to work from home.

Based on these surveys, Human Resources has integrated new actions to maximize these new organizational modes for Worldline and its employees. During COVID-19 pandemic, a 24/7 hotline was set up to provide employees with physiological and medical assistance. New training courses have been added to the catalog to help employees adapt to new ways of working, but also to help managers manage their teams remotely. In keeping with the logic of caring for employees, Human Resources regularly communicates to remind employees of the importance of private life/work balance, but also to remind them of the principles of flexible working hours. Finally, the widespread use of remote-working has led Worldline to position itself on hybrid working methods, particularly through the deployment of *flex-office*. The gradual return to on-site work has been accompanied in many countries by celebrations. The proportion of remote-working is gradually stagnating at 50%.

Prior to the COVID-19 pandemic, remote-working agreements had already been put in place in some countries, including France, the Netherlands and Italy. These agreements were drafted with the participation of the social partners. These agreements are currently being renegotiated in view of the generalization of remote-working and the progressive adoption of *flex-office*. In Spain, a new agreement has already been adopted with the approval of the staff representatives. In France, a renegotiation is underway involving management and trade unions.

Theoretically almost 100% remote-working would be possible for activities such Worldline's. However, such a virtualization of the corporate or collective relationship would be neither perfectly effective nor desirable. In seeking a new balance between on-site and remote activities, the Group is committed to promoting working conditions that guarantee a sense of community, care for others, effective team management in these hybrid situations, an adequate balance of working hours, the renewing of actions for a better quality of life at work when teams are partially present, the consideration of new mechanisms of social interaction, of collaborative work, and of the meaning and the *raison d'être* of the Company. These are some of the themes that must guide our new ways of operating.

6. In order to be able to evaluate the evolution from one year to the next, we will ask the question again in 2021 for which the responses did not reach a satisfactory level.

   Do you have a definition of "decent wage" that goes beyond the local legal minimum wage? If so, what is it? How does your company ensure that its employees, but also the employees of its suppliers, receive a decent salary ?

In 2021, Worldline published an internal human rights policy based on Worldline Code of Ethics. This is a comprehensive policy providing an overview of human rights in a corporate environment. Its scope is Worldline as a company, all Worldline employees as well as third parties working with Worldline. Its purpose is to formalize a general commitment to respect human rights and to comply with international human rights conventions (Human Rights Policy). As part of this policy, a definition of "minimum wage" has been drafted as follows: "*Worldline ensures that at least the national minimum wage legislation is respected. Worldline does not rely solely on local legislation in developing its wage policies, but rather seeks to but seeks to establish a living wage that provides an adequate standard of living for all of its employees and their dependents, and that is aligned with local market practices.*"

To ensure that suppliers align with and respect Worldline's CSR values, we include a Business Partner Integrity Commitment Charter in the contracts of all suppliers and partners. This charter states that:

- "Worldline's business partners must comply with all applicable laws and regulations that apply to wage and working hours."
- "Worldline's business partners must provide fair compensation and guarantee the applicable local legal minimum wage."

Worldline's human rights commitments are meant to be integrated throughout the company's value chain through the Duty of Care, which also includes labor law and human rights of our strategic suppliers, of the Code of Ethics and the Worldline Compliance Alert System.

It is worth noting that 83% of Worldline's employees are executives located in Europe.

7. France: apart from investments in your company's securities, what proportion of the employee savings funds offered to your employees is labeled responsible (SRI, Greenfin, CIES or Finansol labels)? How do you explain the maintenance of non-responsible funds in the absence of a difference in profitability and when the Paris market is a leader in this area?

   In other countries where you operate: do your employee savings schemes (pension or other) also include ESG criteria?

   How does the Board of Directors or Supervisory Board encourage subscription to these types of employee savings funds?"

Within the framework of the Worldline Group's employee savings scheme, in our PEGs as well as in our PERCOs made available to employees, the following funds benefit from various labels:

- The ARCANCIA ACTIONS ETHIQUE ET SOLIDAIRE 721 fund of the PEG Worldline benefits from the label of the *Comité Intersyndical de l'Epargne Salariale* (CIES) as well as the Finansol label - this fund represents 9.62% of the PEG Worldline funds excluding employee shareholding and 16.63% on the PERCO side;
- The following Ingenico PEG funds:
  - The Impact SRI Solidarity Return fund has been awarded the CIES, SRI and Finansol labels;
  - The Dynamic SRI Impact fund benefits from the SRI and CIES labels.

  These funds represent 21.14% of Ingenico's PEG funds excluding employee shareholding and 19.39% of the PERCO funds.

An analysis is conducted regularly to optimize the responsible aspect of the funds.

In the other countries where we operate, we do not have similar employee savings funds. For pension plans, where possible, we will also promote the use of solidarity funds.

The last employee share ownership plan covered 97% of the workforce abroad. It offered a 20% discount on the reference price of Worldline shares and up to 8 shares of matching contributions. Such a plan is usually offered every 18 months and approximately 25-30% of the 20,000 employees have subscribed to this plan.

Governance

8. **Do you publish a charter detailing your commitments to fiscal responsibility? If so, how does fiscal responsibility fit into your broader social responsibility? Does the Board review and approve this charter? Do you report annually on the application of the charter's principles through a fiscal responsibility report? Does this report detail the taxes paid country by country?**

The Group publicly details in the Universal Registration Document (URD) the commitments made in terms of tax compliance, tax risk management and tax transparency (Section D.4.4.2 of the 2021 URD). These commitments are part of its social responsibility.

In addition, as the Universal Registration Document is approved before being publicly available by Worldline Board of Directors and its several Committees prior to its publication, the Board reviews and approves the commitments made in this context with regard to taxation. In particular, the Group undertakes to pay taxes in the countries in which its business generate value and profits and to respect the arm's length principle in cross-border intra-group transactions in accordance with the principles set out by the OECD. Taxes paid on a country-by-country basis are not publicly disclosed, but are included in the information submitted annually to the French tax authorities as part of the country-by-country statement.

9. **Do you publish a responsible lobbying charter[1] ?**

Are you a member of any professional associations whose positions are controversial in the public interest? If so, what actions are you taking to reorient the positions of these associations?

What consolidated resources (human and financial) (i.e., throughout your geographic area) do you allocate to interest representation?

Worldline does not publish a responsible lobbying charter at the moment, however, its lobbying activities are implemented in accordance with the laws and regulations in force, and its yearly lobby strategy, describing the focus of the activities and the general principles applicable to the lobbying activities is approved each year by the members of the Executive Committee. Nevertheless, the following commitment towards responsible lobbying is disclosed in Worldline Universal Registration Document (Section D.4.4.3) :

"*Worldline does not make monetary contributions to candidates for election, political parties or election committees in any country. In addition, as part of its anti-corruption and fraud policy, Worldline prohibits, among other things, gifts (in the form of money, entertainment or any other form) to any member of a government or public official and/or to family members or persons known to be close associates of a member of the government and public officials ("public officials") for the purpose of influencing such officials in order to obtain or retain business or commercial advantage, or otherwise in connection with decisions that may be considered beneficial to Worldline's business interests.*"

The societal issues we care about, being that the future of payment, digitalization of the economy, digital inclusion, and cashless society are being decided every day in the various European institutions. This is why our public affairs team, composed by two full-time members, with direct report to the company's CEO, maintains a regular connection to the European policymakers to effectively feed the discussion and come up with solutions for issues the society is facing.

[1] "Lobbying - or the representation of interests - plays an increasing role in the elaboration of public decisions. The organizations concerned (companies, professional organizations, associations, public actors...) devote significant time and budgets to it. When it is conducted with integrity and when its use is made clear and transparent, lobbying can play a positive role and contribute to providing public decision-makers with elements of analysis to feed their reflection. On the other hand, unregulated lobbying can lead to abuses that result in decisions that serve private interests rather than the general interest. (Transparency International)

Worldline is a global leader in secure payments and trusted transactions. Building trust along the entire payments value chain is our core value. The trust placed in our services and the opinion of the public has both financial impact and impact on our reputation as a company. Worldline is a member of 180 professional associations all around the world. Our public affairs team continuously monitors the memberships of those associations and we refrain from being a member of any associations whose positions are controversial in the public interest.

We are in favor of a strong, stable and properly enforced European regulatory framework that enables intense competition between transparent and market-based solutions, allowing to compete for the trust of their European and global clients.

In that spirit, reinforcing our cooperation with like-minded companies to advocate for the shared interests of independent Payment Services Providers headquartered in Europe, we created our own European association in 2020, called EDPIA as the European Digital Payments Industry Alliance. EDPIA's position is created by thoughtful consultation of its members and associate members, and they serve the general interest of its member and the broader European public. The consultancy providing secretarial support for members was selected through an official and transparent procurement procedure. EDPIA's purpose is to positively contribute to EU policy debates that define the business environment for digital payments and to strengthen the visibility and understanding of the European payments industry amongst policymakers and European society.

Worldline's lobby activities are conducted within EDPIA, with integrity and full transparency and also via a direct interaction via regulators and policy makers in Europe and over the world for the key countries in which we operate. Whenever we reply to public consultation, and organize an important meeting or event, via EDPIA for instance we publish our contributions, proposals and lobbying positions on EDPIA's website and social media, and we systematically indicate whom we met, and what conclusions the discussion had.

We aim to ethically and transparently engage both with decision-makers and associations over the world. Not only our meetings are transparent, but our budget allocated to lobbying activities too. Public and regulatory affairs division has a yearly budget validated via the formal process decided by the procurement department in Worldline. It amounts to €2,092,726 in 2021.

Worldline is registered in the European Transparency Register and in different other local registers, such as *Haute Autorité pour la transparence de la vie publique* (HATVP) in France, supporting public scrutiny, and giving citizens and other interest groups the possibility to track our activities, positions and meetings. In the EU Transparency register supervised by the EU Parliament and Commission we equally detail the budget allocated to lobbying, the human resources working on the EU lobby, and indicate the amounts received from the European Commission in the form of grants for projects.

10. The Duty of Care law provides for the development of the vigilance plan in collaboration with the company's stakeholders, in particular the staff representatives. In addition, one of the measures of this plan consists of the implementation of a mechanism for alerting and collecting reports on the existence or realization of risks, established in consultation with representative trade unions. The trade unions have knowledge of the field and the ability to alert the company and to provide valuable information in the exercise of the duty of vigilance.

How does your Group involve its social partners - at local and global levels - in the various stages of the development, evolution and implementation of its compliance plan? What resources does the Group provide them with to accomplish this duty? How are the social partners involved in reporting on the effective implementation of this compliance plan?

In order to implement its vigilance plan, Worldline has set up a project committee and an executive committee involving the following departments: risk management, purchasing, compliance and CSR. Following the identification of the various risks, stakeholders concerned are consulted. A meeting will be organized with the staff representatives to share the different stages of the vigilance plan and its implementation. We can share this presentation.

The risk assessment and the due diligence plan take into account the actions already taken by Worldline to prevent and/or reduce the risks covered by the duty of care.

The steps already taken in the vigilance plan and the actions mentioned above were described in this year's extra-financial performance statement (DPEF[2]). This document has been made available to staff representatives in accordance with the law. In addition, it will also be the subject of a dedicated publication.

Regarding sustainable procurement more broadly, after redefining its sustainable procurement strategy at group level with specific processes and new tools, Worldline has focused in 2021 on formalizing and implementing this new strategy articulated around three axes:

1. Ensure due diligence through its suppliers' risk mapping;
2. Promote responsible purchasing practices;
3. Continuously improve its suppliers' performance (including sustainability).

In accordance with the French law on Duty of Care, Worldline is therefore using these three strategic areas to further develop and deepen its responsible procurement actions as part of its vigilance plan. This sustainable procurement strategy is aligned with the framework and expectations described in the ISO 20400 norm.

In 2021, Worldline has updated its KPIs and TRUST 2025 target to better reflect this classification and the ambition carried by the new strategy. This 5-year CSR program has been shared with the social partners.

[2] For more information, please see the 2021 Universal Registration Document 2021, Section D.4.3 "Towards Worldline's Duty of Care (Vigilance Plan)" pp 169-170, 2021 Universal Registration Document)

Key results and targets

Sustainable Procurement KPIs	2020	2021	2025 Target
% of suppliers evaluated by EcoVadis with a score below 45 having an action plan to solve critical findings identified	100%	100%	100%
% of expenses assessed by EcoVadis (out of strategic supplier expenses)	54[1]	86%[2]	90%
Percentage of expenses of Strategic suppliers out of the total WL spending	80%	37%	-
% of strategic suppliers evaluated by EcoVadis	35%	74%	-
% of buyers annually trained on sustainable procurement (including Conflict Minerals)	-	65%	-
% of spending on local suppliers (the vendor is located in the country of the purchase)	80%	80%	-

1 *The methodology used to calculate this KPI has changed: the KPI has improved but on a baseline that is less representative (spending of strategic suppliers out of total spending has lowered). A better representativity is a criterion for improvement for next year reporting.*
2 *Refer to the note above*

Worldline ensures due diligence through risk assessment of its suppliers. The objective of due diligence is to uncover any corruption / ethical / human rights abuse / extra-financial risks associated with the potential or existing supplier with the aim to ensure integrity within the supply chain.

To ensure due diligence in its supply chain, Worldline conducts two levels of risk assessment: at the supplier level and at the order/engagement level, as described hereinafter. Worldline Enterprise Risk Management (ERM) monitors supply chain risks in the Group's risk map. Within the current supplier base, risk assessment and design of a risk mitigation plan for critical and strategic suppliers are part of the mission of the procurement teams in collaboration with the risk, compliance and CSR teams at Group level.

Finance

11. Worldline's consolidated financial statements show contract assets, which are recognized as revenues even though they have not yet been invoiced. Understanding them is therefore essential to understanding the quality of organic revenue growth, but also OMDA. The Company's balance sheet shows EUR 235.3 million of contract assets in 2021 excluding TSS, and EUR 235.5 million in 2020 including TSS. What portion of this 235.5 million is related to TSS contract assets in 2020? What was the increase in non-TSS contract assets between 2021 and 2020?

Non-TSS contract assets accounted for ~€200m in 2020 and grew by ~€35m in 2021.

12. The consolidated financial statements of Worldline show contract liabilities. These contract liabilities exceeded contract assets by EUR 42.3 million in 2020 (assets: EUR 235.5 million, liabilities: EUR 277.8 million) including TSS. In 2021 they were EUR 99.9 million less than contract assets (assets: EUR 235.3 million, liabilities EUR 135.4 million). How do you explain this discrepancy? Do you confirm that this does not correspond to a more rapid recognition of contract revenues than the recognition of related contract costs in 2021?

Contract liabilities excluding TSS in 2020 were ~40m€ lower than contract assets. This reflects an increase in net contract assets (Assets - Liabilities) of ~€60m in 2021. This increase comes mainly from revenue recognition in Financial Services related to the ramp-up of large outsourcing contracts. As these large contracts are now in the execution phase, all other things being equal, the amount of net contract assets (Assets - Liabilities) as a percentage of revenues is expected to stabilize gradually over time.

13. The Company has Deloitte and Grant Thornton as auditors. Deloitte and Grant Thornton are also the auditors of Atos SE, the former majority shareholder of Worldline, which passed a significant impairment of its contract assets in 2021, also involving a reset of its growth and margins. Can Deloitte and Grant Thornton say that they have analyzed Worldline's contract assets in detail, and that the situation experienced at Atos SE could not occur at Worldline?

We do not know the details of Atos' accounting and it is not our responsibility to comment on it. Worldline is totally independent from Atos on accounting matters and in its relationship with its auditors. The accounting of contract assets at Worldline is done with particular care and in strict compliance with accounting standards, in agreement with our auditors.

14. The Company states in its financial statements that " The Group may factor part of its account receivables in the normal course of its day-to-day treasury management. Amount of receivables factored as at December 31, 2021 is non-significant and in line with the level of December 31, 2020." Can you clarify the exact amount of factoring receivables as of December 31, 2021?

The amount of factored receivables at December 31, 2021 is similar to that at December 31, 2020, below €20m.

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