

# Worldline

Société anonyme

Tour Voltaire

1, place des Degrés

92059 Paris La Défense Cedex

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## **Statutory Auditors' report on the issue of ordinary shares or marketable securities of the Company reserved for members of a company savings plan**

Combined Shareholders' Meeting of June 13, 2024

31<sup>st</sup> resolution

Grant Thornton

*French member of Grant Thornton International*

29 rue du Pont  
92200 Neuilly-sur-Seine

S.A.S. au capital de 2 297 184 €  
632 013 843 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 2 188 160 €  
572 028 041 RCS Nanterre

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

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*This is a free translation into English of the statutory auditors' report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction and construed in accordance with French law and professional auditing standards applicable in France.*

To the Worldline Shareholders' Meeting,

As Statutory Auditors of your company (the "Company") and pursuant to the engagement set forth in Articles L. 228-92 and L. 225-135 *et seq.* of the French Commercial Code (*code de commerce*), we hereby report to you on the proposed delegation of authority to the Board of Directors to decide the issue of (i) ordinary shares and/or (ii) marketable securities that are equity securities granting access, immediately or in the future, to other equity securities of the Company or conferring entitlement, immediately or in the future, to the allocation of debt securities, and/or (iii) marketable securities granting access, immediately or in the future, to Company shares to be issued, with cancellation of preferential subscription rights, reserved for employees or corporate officers of the Company or French or foreign companies affiliated to it within the meaning of prevailing laws, who are members of a company savings plan or any other qualifying plan in accordance with applicable laws and regulations, a transaction on which you are asked to vote.

The par value amount of share capital increases that may be performed, immediately or in the future, pursuant to this resolution, may not exceed 2.5% of share capital on the date of this Shareholders' Meeting, this limit applying jointly to this resolution and the 32<sup>nd</sup> resolution of this Shareholders' Meeting.

Shareholders are asked to approve this share capital increase pursuant to Article L.225-129-6 of the French Commercial Code and Articles L.3332-18 *et seq.* of the French Labor Code (*code de travail*).

Based on its report, the Board of Directors asks that you delegate to it, with the option to subdelegate, for a period of 26 months commencing the date of this Shareholders' Meeting, the authority to decide an issue, on one or more occasions, and cancel your preferential subscription rights to the ordinary shares and marketable securities to be issued. Where appropriate, the Board of Directors will determine the final issue terms and conditions of this transaction.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R.225-113 *et seq.* of the French Commercial Code. Our role is to express an opinion on the fairness of the quantified data extracted from the accounts, on the proposed cancellation of preferential subscription rights and on certain other information pertaining to the issue, contained in this report.

We performed the procedures that we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement. These procedures consisted in verifying the content of the Board of Directors' report in respect of this transaction and the methods used to determine the issue price of the equity securities to be issued.

Subject to a subsequent review of the final terms and conditions of the proposed issues, we have no comments to make on the methods used to determine the issue price of the equity securities to be issued, as presented in the Board of Directors' report.

As the final terms and conditions of the issues have not been determined, we do not express an opinion thereon and, as such, on the proposed cancellation of preferential subscription rights on which you are asked to vote.

Pursuant to Article R.225-116 of the French Commercial Code, we will prepare an additional report, as required, when the Board of Directors makes use of this delegation, in the event of the issue of ordinary shares, the issue of marketable securities that are equity securities granting access to other equity securities or conferring entitlement to the allocation of debt securities or the issue of marketable securities granting access to future equity securities.

Neuilly-sur-Seine and Paris-La Défense, May 22, 2024

The Statutory Auditors

Grant Thornton  
*French member of Grant Thornton International*

Deloitte & Associés

Vincent Frambourt

Véronique Laurent