

Worldline

Société anonyme

Tour Voltaire

1, place des Degrés

92059 Paris La Défense Cedex

Statutory Auditors' report on the issue of shares and/or marketable securities, with retention and/or cancellation of preferential subscription rights

Combined Shareholders' Meeting of June 13, 2024

24th, 25th, 26th, 27th and 28th resolutions

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 users. This report should be read in conjunction with, and construed in accordance with, French law and professional 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.* and Article L. 22-10-52 of the French Commercial Code (*code de commerce*), we hereby report to you on the proposed delegations of authority to the Board of Directors to decide various issues of shares and/or marketable securities, transactions on which you are asked to vote.

Based on its report, the Board of Directors asks that you delegate to it, with the option to sub-delegate, for a period of 26 months commencing the date of this Shareholders' Meeting, the authority to decide the following transactions and to determine the final terms and conditions of these issues and proposes, where appropriate, to cancel your preferential subscription rights:

- the issue, with retention of preferential subscription rights (24th resolution), of (i) ordinary shares, (ii) marketable securities that are equity securities granting access, immediately or in the future, to the share capital of the Company or an entity in which the Company holds, directly or indirectly, more than half of the share capital (a "Subsidiary") or conferring entitlement, immediately or in the future, to the allocation of debt securities, or (iii)

marketable securities granting entitlement, immediately or in the future, to the allocation of equity securities to be issued by the Company or a Subsidiary;

- the issue, with cancellation of preferential subscription rights, via a public offering other than public offerings referred to in Article L. 4112 of the French Monetary and Financial Code (*code monétaire et financier*) (25th resolution) of (i) ordinary shares, (ii) marketable securities that are equity securities granting access, immediately or in the future, to the share capital of the Company or a Subsidiary, or (iii) marketable securities granting access, immediately or in the future, to equity securities to be issued by the Company or a Subsidiary, it being specified that these securities may notably be issued in consideration of securities contributed to the Company as part of a public exchange offer performed in France or another country in accordance with local rules, on securities satisfying the conditions set forth in Article L. 22-10-54 of the French Commercial Code;
- the issue, with cancellation of preferential subscription rights, via a public offering referred to in Article L. 411-2 1° of the French Monetary and Financial Code (26th resolution), of (i) ordinary shares of the Company, or (ii) marketable securities that are equity securities granting access, immediately or in the future, to the share capital of the Company or a Subsidiary, or (iii) marketable securities granting access, immediately or in the future, to equity securities to be issued by the Company or a Subsidiary;
- the issue of ordinary shares of the Company or marketable securities granting access, immediately or in the future, to equity securities to be issued by the Company, in exchange for contributions in kind to the Company comprising equity securities or marketable securities granting access to the share capital of another company (28th resolution).

The total par value amount of share capital increases that may be carried out, immediately or in the future, pursuant to the 24th, 25th, 26th, 27th and 28th resolutions may not exceed, according to the 24th resolution, 50% of the share capital on the date of this Shareholders' Meeting, it being specified that the par value amount of share capital increases that may be performed, immediately or in the future, may not exceed:

- 50% of the share capital on the date of this Shareholders' Meeting for issues performed pursuant to the 24th resolution,
- according to the 25th resolution, 10% of the share capital on the date of this Shareholders' Meeting for issues performed pursuant to the 25th, 26th, 27th and 28th resolutions, this percentage also representing an individual ceiling for the 25th and 28th resolutions,
- 10% of the share capital on the date of this Shareholders' Meeting by 12-month period for issues performed pursuant to the 26th resolution.

The total par value and nominal amount of marketable securities representing debt or equivalent securities granting access to the share capital of the Company, that may be issued pursuant to the 24th, 25th and 26th resolutions, may not exceed €1.5 billion, it being specified that this amount is also the individual ceiling for each of these resolutions.

These limits take into account the additional number of securities to be created on the implementation of the delegations set forth in the 24th, 25th and 26th resolutions, under the conditions stipulated in Article L. 225-135-1 of the French Commercial Code, should you adopt the 27th resolution.

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 these transactions, 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 relating to these transactions and the methods used to determine the issue price of the equity securities to be issued.

Subject to a subsequent review of the 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 in respect of the 25th and 26th resolutions.

Moreover, as this report does not specify the rules for determining the issue price of the equity securities to be issued pursuant to the 24th and 28th resolutions, we cannot express an opinion on the selected items used to calculate this issue price.

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 in the 25th and 26th resolutions.

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 issues of marketable securities which are equity securities granting access to other equity securities or conferring entitlement to the grant of debt securities, issues of marketable securities granting access to future equity securities, and issues of ordinary shares with cancellation of preferential subscription rights.

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