

WORLDLINE

Société Anonyme

Tour Voltaire

1, place des Degrés

92059 Paris La Défense Cedex

Supplementary Statutory Auditors' report on the share capital increases with cancellation of preferential subscription rights

Board of Directors' decisions of March 6, 2026

Grant Thornton

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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 2 201 424 €
572 028 041 RCS Nanterre

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

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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,

As Statutory Auditors of your company (the "Company") and pursuant to Article R. 225-116 of the French Commercial Code (*code de commerce*), we hereby present a report supplementing our report of December 18, 2025 on share capital increases via the issue of ordinary shares with cancellation of preferential subscription rights, reserved for Bpifrance Participations, Crédit Agricole S.A. and BNP Paribas, authorized by the Extraordinary Shareholders' Meeting of January 8, 2026 in the 2nd, 3rd, 4th, 5th, 6th and 7th resolutions, subject to satisfying the Conditions Precedent (as defined in the 1st resolution of the aforementioned Shareholders' Meeting).

This Meeting delegated to your Board of Directors the authority to decide these issues for a period of 18 months, up to a maximum par value amount of (i) €334,494.54, reserved for Bpifrance Participations (2nd and 3rd resolutions), (ii) €218,450.90, reserved for Crédit Agricole S.A. (4th and 5th resolutions) and €232,800, reserved for BNP Paribas (6th and 7th resolutions).

Using these delegations, the Board of Directors' meeting of March 6, 2026, after noting that the share capital has been fully paid up and that the Conditions Precedent have been satisfied, decided to carry out the following reserved share capital increases:

- 16,724,727 ordinary shares, with a par value of €0.02 and a unit issue premium of €2.73 i.e. a maximum total subscription price of €45,992,999.25, representing a share capital increase of €334,494.54, reserved for Bpifrance Participations ;

- 10,922,545 ordinary shares, with a par value of €0.02 and a unit issue premium of €2.73 i.e. a maximum total subscription price of €30,036,998.75, representing a share capital increase of €218,450.90, reserved for Crédit Agricole S.A.;
- 11,640,000 ordinary shares, with a par value of €0.02 and a unit issue premium of €2.73 i.e. a maximum total subscription price of €32,010,000, representing a share capital increase of €232,800, reserved for BNP Paribas.

On March 10, 2026, your Chief Executive Officer noted the completion of the reserved share capital increases, through the issue of a total of 39,287,272 ordinary shares, for a total subscription price of €108,039,998.00, representing a share capital increase of €785,745.44.

It is the responsibility of the Board of Directors to prepare a report in accordance with Articles R. 225-115 and R. 225-116, and Article R. 22-10-31 of the French Commercial Code. Our role is to express an opinion on the fair presentation of the quantified data extracted from the financial statements, on the proposed cancellation of preferential subscription rights and on certain other information concerning the issues, 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 mainly consisted in verifying:

- the fair presentation of the quantified data extracted from the annual financial statements approved by your Board of Directors. These financial statements were audited by us in accordance with professional standards applicable in France;
- the compliance of the transaction terms and conditions with the delegation granted by the Shareholders' Meeting;
- the disclosures in the Board of Directors' supplementary report on the choice of calculation inputs for the issue price and its final amount.

We have no matters to report on:

- the fair presentation of the quantified data extracted from these financial statements and presented in the supplementary report of the Board of Directors dated May 19, 2026; it is noted that the financial statements have not yet been approved by Shareholders' Meeting;
- the compliance of the transaction terms and conditions with the delegation granted by your Extraordinary Shareholders' Meeting of January 8, 2026 and the information disclosed to shareholders;

We have the following comment on the Board of Directors' supplementary report: as indicated in our initial report dated December 18, 2025 presented to the Extraordinary Shareholders' Meeting of January 8, 2026, the Board of Directors' report indicated that the issue price of the ordinary shares corresponded to the price at which the investors had agreed to subscribe to share capital increases with cancellation of preferential subscription rights, as resulting from the investors' and the Company's own valuations and negotiations. It is noted that this price was approved by the Company's Board of Directors based, in particular, on the work of its financial advisors. Accordingly, the Board of Directors did not present in its report the calculation components used to determine this price and the amount with their justification, as required by laws and regulations. The Board of Directors' supplementary report also does not present the justification for the issue price and its amount.

Accordingly, we cannot express an opinion on the choice of calculation components for this issue price and its amount, on the presentation of the issue's impact on the position of holders of equity securities and marketable securities granting access to share capital assessed with respect to equity and the share price, and therefore, on the cancellation of preferential subscription rights that you previously approved.

Neuilly-sur-Seine and Paris-La Défense, May 20, 2026,

The Statutory Auditors

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Deloitte & Associés

Vincent Frambourt

Josselin Vernay