

# Worldline

Société anonyme

Tour Voltaire

1, place des Degrés

92059 Paris La Défense Cedex

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## **Statutory Auditors' special report on regulated agreements**

(Shareholders' Meeting held to approve the financial statements for the year ended December 31, 2025)

Grant Thornton

Deloitte & Associés

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S.A.S. au capital de 2 271 184 €  
632 013 843 RCS Nanterre

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' special report on regulated agreements that is issued in the French language and is provided solely for the convenience of English-speaking readers. This report on regulated agreements should be read in conjunction and construed in accordance with, French law and professional auditing standards applicable in France. It should be understood that the agreements reported on are only those provided by the French Commercial Code (code de commerce) and that the report does not apply to those related party transactions described in IAS 24 or other equivalent accounting standards.*

To the Worldline Shareholders' Meeting,

In our capacity as Statutory Auditors of your company (the "Company"), we hereby report to you on a regulated agreement, previously authorized by your Board of Directors on March 10, 2026, of which we were advised on April 12, 2026 in accordance with Article L. 225-40 of the French Commercial Code (*code de commerce*).

The terms of our engagement require us to communicate to you, based on information provided to us, the principal terms and conditions of the agreement brought to our attention since the issue of our special report dated March 6, 2026, as well as the reasons justifying that this agreement is in the Company's interest, without expressing an opinion on its usefulness and appropriateness or identifying other such agreements, if any. It is your responsibility, in accordance with Article R. 225-31 of the French Commercial Code (*code de commerce*), to assess the interest involved in respect of the conclusion of this agreement for the purpose of approving it.

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 agreeing the information provided to us with the relevant source documents.

***Signature of an Underwriting Agreement between the Company and financial institutions, including Crédit Agricole Corporate and Investment Bank (“CACIB”)***

**Person concerned:**

- Mr. Jérôme Grivet, member of the Company's Board of Directors and Deputy Chief Executive Officer of Crédit Agricole S.A., which controls Crédit Agricole Corporate and Investment Bank (“CACIB”).

**Nature and purpose:**

An underwriting agreement (the “Underwriting Agreement”) was entered into on March 11, 2026 between (i) the Company, (ii) BNP Paribas, Barclays Bank Ireland PLC, CACIB and J.P. Morgan SE, acting as global coordinators, lead managers and bookrunners (the “Joint Global Coordinators”), and (iii) ABN Amro, Intesa Sanpaolo and Société Générale, as Joint Bookrunners (together, the “Underwriters”), to ensure the successful completion of the share capital increase with retention of shareholders’ preferential subscription rights, for a total amount of approximately €392 million (including the share premium) (the “Rights Issue”), the prospectus for which was approved by the French Financial Markets Authority (*Autorité des marchés financiers*) on March 11, 2026 under number 26-053.

The Underwriters undertook, jointly but not severally, to procure subscribers or, failing that, to subscribe themselves, to the extent that the new ordinary shares issued by the Company in connection with the Rights Issue (the “New Shares”) are not subscribed at the close of the subscription period, after subscriptions on an irreducible (as of right) basis and reducible basis, for a maximum aggregate amount of €250 million (the “Guaranteed Amount”), of which 20% is guaranteed by CACIB.

BNP Paribas, Bpifrance Participations and Crédit Agricole S.A. (via Delfinances, a wholly-owned subsidiary of Crédit Agricole S.A.) have each undertaken to the Company to participate in the Rights Issue (i) on an irreducible (as of right) basis, through the exercise of their subscription rights *pro rata* to their shareholding in the Company, representing 7.93%, 9.59% and 9.51% of the Company’s share capital respectively (following completion of the reserved share capital increases), and (ii) for an additional amount of up to €6.9 million, €11.4 million and €10.7 million respectively, by facilitating the completion of the Rights Issue, including, without limitation, through the acquisition of subscription rights (on the market or in off-market transactions) and/or the exercise of subscription rights and/or the subscription to the Rights Issue on a reducible basis and/or the allocation to them of New Shares in accordance with the provisions of Article L.225-134, 2° of the French Commercial Code (together, the “Subscription Commitments”).”

**Financial conditions:**

In consideration of the Underwriters' undertaking, the Company agreed to pay each of the Underwriters an underwriting fee equal to a percentage of the Guaranteed Amount. The underwriting fee amounts to €1,373,282 for CACIB. The Company may also pay the Underwriters an additional fee (representing 0.50% of the Guaranteed Amount), the amount of which will be determined at its discretion, to be allocated among the Underwriters in proportion to their underwriting commitments. This additional fee amounts to €249,687.65 for CACIB.

**Reasons justifying that the agreement is in the Company's interest:**

Your Board of Directors considered that the signature of the Underwriting Agreement was in the Company's interest for the following reasons:

- the implementation of the Underwriting Agreement was necessary in the context of the Rights Issue;
- CACIB is a credit institution that regularly takes part in major share capital increase transactions in France and internationally and has recognized expertise in this area;
- the terms of CACIB's involvement, as provided for in the Underwriting Agreement, were identical to those of the other Joint Global Coordinators and were standard market terms and conditions for this type of agreement; and
- the Underwriting Agreement contained customary representations and warranties for this type of transaction.

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

The Statutory Auditors

Grant Thornton  
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Vincent Frambourt

Josselin Vernay