

Worldline

Société Anonyme

Tour Voltaire

1, place des Degrés

92059 Paris La Défense Cedex

Statutory auditors' report on capital increases with cancellation of preferential subscription rights

Extraordinary Shareholders' Meeting of January 8, 2026

2nd, 3rd, 4th, 5th, 6th and 7th resolutions

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 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. 225-135 et seq. of the French Commercial Code (*code de commerce*), we hereby report to you on the proposals for delegating to the Board of Directors the power to decide on capital increases by issuing ordinary shares with cancellation of preferential subscription rights, transactions on which you are called upon to vote, subject to the fulfilment of the Conditions Precedent (as defined in the 1st resolution of this Shareholders' Meeting), other than the adoption of these resolutions.

These capital increases would give rise to the issuance of:

- 16,724,727 ordinary shares, with a nominal value of 0.02 euro (taking into account the share capital decrease subject to the first resolution) with a unit share premium of 2.73 euros, i.e. a total subscription price of 45,992,999.25 euros, representing a capital increase of 334,494.54 euros, reserved for Bpifrance Participations (2nd and 3rd resolutions);

- 10,922,545 ordinary shares, with a nominal value of 0.02 euro (taking into account the share capital decrease subject to the first resolution) with a unit share premium of 2.73 euros, i.e. a total subscription price of 30,036,998.75 euros, representing a capital increase of 218,450.90 euros, reserved for Crédit Agricole S.A. (4th and 5th resolutions);
- 11,640,000 ordinary shares, with a nominal value of 0.02 euro (taking into account the share capital decrease subject to the first resolution) with a unit issue premium of 2.73 euros, i.e. a total subscription price of 32,010,000 euros, representing a capital increase of 232,800 euros, reserved for BNP Paribas (6th and 7th resolutions).

Based on its report, your Board of Directors proposes that you delegate to it, with the option to sub-delegate, for a period of 18 months from the date of this Shareholders' Meeting, the authority to decide on capital increases and to cancel your preferential subscription rights to the common shares to be issued. Where applicable, it will be responsible to set the final terms and conditions for these transactions.

The Board of Directors is responsible for preparing a report in accordance with Articles R. 225-113 and R. 225-114 of the French Commercial Code (*code de commerce*). It is our responsibility to express an opinion on the fairness of the financial information derived from the accounts, on the proposal to cancel preferential subscription rights, and on certain other information concerning these transactions, as presented 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 ordinary shares.

The Board of Directors' report prompts the following comment on our part: this report indicates that the issue price of the ordinary shares corresponds to the price at which the investors agreed to subscribe to the capital increases with the removal of the preferential subscription rights, resulting from the investors' and the Company's own assessments and negotiations, it being specified that this price was approved by the latter's Board of Directors, based in particular on the work of its financial advisors. As a result, the Board of Directors did not include in its report the choice of calculation elements used to set this price and its amount, along with their justification, as required by law and regulations.

Moreover, as the final terms and conditions under which capital increases would be carried out have not been set, we do not express an opinion on them and, consequently, on the proposal to cancel the preferential subscription right that has been made to you.

In accordance with Article R. 225-116 of the French Commercial Code (*code de commerce*), we will prepare an additional report, if necessary, when these delegations are exercised by your Board of Directors.

Neuilly-sur-Seine and Paris-La Défense, December 18, 2025

The Statutory Auditors

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Vincent FRAMBOURT

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