

# Worldline

Société Anonyme

Tour Voltaire

1, place des Degrés

92059 Paris La Défense Cedex

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## **Statutory auditors' report on the share capital decrease**

Extraordinary Shareholders' Meeting of January 8, 2026

1<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 2 201 424 €  
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 Article L. 225-204 of the French Commercial Code (*code de commerce*) concerning share capital decrease, we hereby report to you on our assessment of the reasons for and the terms and conditions of the proposed share capital decrease.

Your Board of Directors proposes that you carry out a share capital decrease motivated by losses, in the amount of 187,416,355.50 euros, by reducing the nominal value of each share, which will be reduced from 0.68 euro to 0.02 euro. Subject to the adoption by this Shareholders' Meeting of the 2<sup>nd</sup> to 8<sup>th</sup> resolutions, it being specified that these resolutions are interdependent and that the adoption of these resolutions, together with the adoption of this resolution, forms an indivisible whole (together, the "Conditions Precedent").

The amount of 187,416,355.50 euros resulting from this capital reduction will be fully allocated to a special reserve account, the funds of which will be unavailable and may not be used for any purpose other than the absorption of any losses that may be incurred by the Company.

Finally, it is proposed that you grant full powers to your Board of Directors to implement the capital reduction, at the latest within six months of this Shareholders' Meeting, based on the share capital existing on the day of the Board of Directors' decision to implement this resolution.

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 fairness of the reasons for and the terms and conditions of the proposed share capital decrease. Our work consisted of verifying that the planned capital reduction does not reduce the amount of capital to below the legal minimum and that it does not undermine the equality of shareholders.

We have no comments to make on the causes and conditions of this operation, which will reduce the capital of your company by 187,416,355.50 euros.

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

The Statutory Auditors

Grant Thornton  
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Deloitte & Associés

Vincent FRAMBOURT

Josselin VERNAY