

# **Worldline S.A reverse share split**

## **Frequently asked questions (FAQ)**

Dear shareholder,

Worldline S.A. [ISIN : FR0011981968 – Euronext : WLN] (the “**Company**” or “**Worldline**”) has announced today the characteristics and expected timetable of the reverse share split of all outstanding shares of the Company (the “**Reverse Share Split**”).

The Reverse Share Split authorized by the tenth (10<sup>th</sup>) resolution of Worldline's Extraordinary General Meeting of January 08<sup>th</sup>, 2026 and launched by decision of the Board of Directors of the Company dated April 28<sup>th</sup>, 2026, will be implemented from May 14<sup>th</sup>, 2026, to be fully effective on June 15<sup>th</sup>, 2026.

As the implementation of the Reverse Share Split may raise questions, this document provides you with additional information and answers.

The previous capital increases have significantly increased the number of Worldline shares in circulation. Our intention in implementing the Reverse Share Split of Worldline shares, which will effectively increase our share price by a factor of 40, is (i) to reduce the number of shares in circulation to a more normal level, (ii) reduce share price volatility, (iii) support a new stock market dynamic, and (iv) improve the market perception of the Company's shares.

### **1. General questions**

#### **1.1. What is the purpose of the Reverse Share Split?**

Given the number of Worldline shares issued during the recent capital increases carried out, the low share trading value, the Reverse Share Split aims to restore a more normal number of shares, reduce share price volatility, support a new stock market dynamic, and improve the market perception of the Company's shares.

#### **1.2. What Is the Reverse Share Split?**

A Reverse Share Split involves exchanging several old shares for one new share and simultaneously raising the nominal value of a share by the same factor (i.e. without changing the amount of the Company's capital). It is a purely technical transaction involving the nominal value of the share and not its market value.

In Worldline's case, the Company will reduce the number of issued shares by a factor of forty (40) and (ii) the nominal value of each share shall be multiplied by

forty (40), which will not result in a decrease in the Company's issued share capital. The nominal value of Worldline shares will rise from 0.02 euro to 0.80 euro.

The Reverse Share Split does not change the value of the portfolio of shares held by a shareholder, excluding fractional shares, or the Company's market capitalization.

### 1.3. What is going to happen and what should I do?

On June 15<sup>th</sup>, 2026, old Worldline shares will be converted into new shares with an exchange ratio of 40 for 1.

For each lot of 40 existing shares with a par value of €0.02 that you own, you will receive 1 new share with a par value of €0.80 (i.e. 40 times higher than the original par value).

	<b>Prior to the Reverse Share Split</b>	<b>After the Reverse Share Split</b>
<b>Number of shares</b>	2,262,760,129 <sup>1</sup>	56,569,003 <sup>1</sup>
<b>Par value per share</b>	€0.02	€0.80

We invite you to check whether the number of Worldline shares you hold is a multiple of 40.

- If you own a multiple of 40 shares, you will receive 1 new share for every 40 shares held at the close of trading on June 12<sup>th</sup>, 2026.
- If you own a number of shares that is not a multiple of 40, you have several options:
  - Option 1: round up your number of shares to a multiple of 40 no later than the close of trading on June 12<sup>th</sup>, 2026:
    - Option 1.1: buy additional shares to round up to the nearest multiple of 40;
    - Option 1.2: sell excess shares to round your portfolio down to the nearest multiple of 40;

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<sup>1</sup> The number of shares subject to the reverse share split and the number of new shares to be issued from the reverse share split may be adjusted in the event that holders of securities giving access to the share capital or of option giving access to the share capital exercise such rights outside the suspension period, or if free shares are issued as from the date of this notice until the completion of the reverse share split operations. The final number of new shares resulting from the reverse share split will be recorded by the Board of Directors or by the Chief Executive Officer at the end of the reverse share split operations

- Option 2: do nothing, the fraction of shares exceeding the nearest multiple of 40 will be automatically compensated by your financial intermediary.

#### 1.4. What is the proposed Reverse Share Split ratio?

The Reverse Share Split ratio is 1 new share for 40 existing shares.

#### 1.5. How many new shares will I receive after the Reverse Share Split?

You will receive 1 new share in exchange for 40 existing shares.

#### 1.6. What are the key dates to remember?

April 29 <sup>th</sup> , 2026	Publication of the notice of the Reverse Share Split in the BALO and of the notice of suspension of exercise of the OCEANEs and Options
April 30 <sup>th</sup> , 2026	Publication by Euronext of the notice announcing the reverse share split and that existing shares issued will no longer be eligible for the Deferred Settlement Service (DSS) and must be settled in cash as from May 27 <sup>th</sup> , 2026 (inclusive) until their last trading day
May 6 <sup>th</sup> , 2026	Start of the period of suspension of exercise of the OCEANEs and Options
May 14 <sup>th</sup> , 2026	Start of Reverse Share Split operations
From May 14 <sup>th</sup> , 2026 to June 12 <sup>th</sup> , 2026 (inclusive)	Exchange period (30 days): shareholders can buy and sell shares to manage fractional shares
From May 27 <sup>th</sup> , 2026	Suspension of DSS ( <i>Deferred Settlement Service</i> ) for old shares
June 12 <sup>th</sup> , 2026	Last day of the exchange period and last trading day for old shares
June 15 <sup>th</sup> , 2026	Effective date of the reverse share split and first trading day for new shares (new ISIN FR00140182K6) Delisting of the old shares

June 16 <sup>th</sup> , 2026	Record date End of suspension of exercise of the OCEANEs and Options
June 17 <sup>th</sup> , 2026	Delivery of new shares Restart of the period of exercise of the OCEANEs and Options
From June 17 <sup>th</sup> , 2026 to July 17 <sup>th</sup> , 2026	Compensation period for shareholders with fractional rights through their financial intermediaries

### **1.7. Will the Reverse Share Split affect the Worldline share price?**

The market price of each Worldline share at the close of trading on June 12<sup>th</sup>, 2026 will be increased mechanically and proportionally to the reverse split ratio, i.e. multiplied by 40.

Thus, a reverse share split in itself does not change the value of the share portfolio held by a shareholder - excluding fractional shares - nor the company's market capitalization. It's a purely arithmetical and technical adjustment.

This does not mean that the share price will be maintained at this level: the price will depend on exchanges between supply and demand for the new Worldline shares on Euronext Paris from June 15<sup>th</sup>, 2026.

### **1.8. When will the Reverse Share Split take effect?**

The Reverse Share Split will take effect on June 15<sup>th</sup>, 2026.

### **1.9. What happens to my existing shares after the Reverse Share Split?**

Existing shares will disappear once they have been exchanged for new shares. They will be delisted and can no longer be traded.

Your financial intermediary will compensate you for any fractional shares following the sale of the corresponding new shares. This compensation does not require any action on your part

### **1.10. What will happen to my double voting rights?**

The new shares shall immediately benefit from the double voting right, provided they are maintained in registered form, if, on the date of the reverse share split of the existing shares from which they are issued, each of such existing shares benefited from the double voting right.

In the event of a reverse share split of existing shares that had been registered in registered form as from different dates, the period used to assess the double voting right for the new shares will be deemed to begin on the most recent registration date of the existing shares.

Consequently, the acquisition of a right forming a fractional share results in the loss of any double voting right that may have been attached to the old share or its seniority, with respect to the period required to benefit from such right

## **2. Management of fractional shares and compensation**

### **2.1. What are fractional shares?**

Fractional shares are the remaining old shares not forming a multiple of 40.

Example 1: a shareholder holds 420 shares. After deducting the number of shares forming a multiple of 40 (in this case, 400 shares), the shareholder is left with 20 shares. These 20 shares are known as fractional shares.

Example 2: a shareholder holds 35 shares. As the number of shares is not a multiple of 40, all 35 shares form fractional shares.

### **2.2. What happens if my number of shares is not a multiple of 40?**

If your number of shares is not a multiple of 40, you hold fractional shares.

You can therefore:

- Buy additional shares or sell excess shares, directly on the market, to round up your number of shares to a multiple of 40 during the Reverse Share Split period, i.e. from May 14<sup>th</sup>, 2026 to June 12<sup>th</sup>, 2026 inclusive; or
- Do nothing: in this case, your financial intermediary will sell your fractional shares on the market and you will be compensated proportionally by your financial intermediary, within 30 days of June 17<sup>th</sup>, 2026. This compensation does not require any action on your part.

### **2.3. How will compensation be calculated and paid?**

From June 17<sup>th</sup>, 2026, fractional shares will be sold automatically on the market by your financial intermediary, who will make the proceeds available to you within 30 days. The amount of compensation will therefore depend on the number of fractional shares you hold and the share price applicable when your fractional shares are sold by your financial intermediary during this 30-day period.

For further information, please contact your financial intermediary.

#### **2.4. Will I have to pay any costs as a result of the Reverse Share Split?**

If you hold an exact multiple of 40 shares, the Reverse Share Split is free of charge.

If you do not hold an exact multiple of 40 shares and wish to manage your fractional shares, by buying or selling shares to round up your number of shares to a multiple of 40, the costs associated with any purchase or sell orders pertain to the relationship with your financial intermediary. For further information, please contact your financial intermediary.

As a general matter, the Reverse Share Split itself is treated as a tax-neutral transaction and should not, in and of itself, trigger any taxation for shareholders. However, the sale of fractional shares is likely to generate taxation for the shareholder. If you are a French tax resident, the sale will result in the recognition of a capital gain or loss, taxable according to the capital gains regime for the sale of securities. If you are not a French tax resident, the sale is in principle exempt from taxation in France but remains subject to compliance with regulations and reporting obligations in your country of tax residence. You are invited to contact your usual tax advisor for any additional information.

#### **2.5. Is the Reverse Share Split automatic?**

If you hold an exact multiple of 40 shares, you will have no formalities to complete, as these shares will be automatically consolidated by your financial intermediary from June 15<sup>th</sup>, 2026, at a rate of 1 new share for every 40 old shares held.

If you do not hold an exact multiple of 40 shares and if you have fractional shares on June 15<sup>th</sup>, 2026, your financial intermediary will automatically sell your fractional shares on the market and then compensate you within 30 days of June 17<sup>th</sup>, 2026.

#### **2.6. What happens to my old shares after the Reverse Share Split?**

The old shares and their ISIN code FR0011981968 will automatically disappear on June 15<sup>th</sup>, 2026, the effective date of the Reverse Share Split. They will be replaced by new shares with a new ISIN code FR00140182K6.

### **3. Beneficiaries of free share and/or stock option plans and/or shares under a group savings plan (*plan d'épargne groupe*)**

#### **3.1. I hold Worldline shares that result from free share plans: does the Reverse Share Split work in the same way?**

Worldline shares resulting from free share plans and “classic” Worldline shares are treated under separate accounting headings. Consequently, it is not possible to combine them in order to determine your number of new shares resulting from the Reverse Share Split.

However, it is possible to sell excess shares directly on the market to round up your number of shares to a multiple of 40 during the Reverse Share Split period, i.e. from May 14<sup>th</sup>, 2026 to June 12<sup>th</sup>, 2026 inclusive.

Example - You own 20 shares that result from free share plans

- You will not receive new shares.

For your 20 fractional shares, and given the particular class of shares you hold, you will not be able to deal with your fractional shares by purchasing shares; you will be automatically compensated by your financial intermediary within 30 days of June 17<sup>th</sup>, 2026.

### **3.2.I hold Worldline shares that have been issued on exercise of stock options: does the Reverse Share Split work in the same way?**

The answer is the same as for shares issued under free share plans (please refer to relevant question).

### **3.3.I hold Worldline shares that have been issued under a group savings plan: does the Reverse Share Split work in the same way?**

The answer is the same as for shares issued under free share plans and stock-options plans (please refer to relevant questions). However, it should be noted that shares issued under a group savings plan may only be grouped together with other shares issued under the same group savings plan, and only by lock-up year, in compliance with the principle of tax neutrality.

### **3.4.Will it be possible to combine all my shares in order to determine the number of new shares resulting from the Reverse Share Split?**

Worldline shares resulting from free share plans, Worldline shares resulting from the exercise of stock options, Worldline shares under a group savings plan and “classic” Worldline shares are treated separately. Consequently, it is not possible to combine them in order to determine your number of new shares resulting from the Reverse Share Split.

If you hold shares with several financial intermediaries, or if you hold shares with a single financial intermediary but in several accounts, you are invited to contact your financial intermediary(s) to check the feasibility of transferring your shares before the effective date of the Reverse Share Split, in order to obtain a number of shares that is a multiple of the reverse split ratio in each of the securities accounts.

### **3.5. What is the impact of the Reverse Share Split on my rights under the free share plans and the stock-options plans?**

Following the Reverse Share Split, the share allocation rights under the Company's current free share plans and stock-options plans will be adjusted to take account of the Reverse Share Split operation.

## **4. Technical questions**

### **4.1. How many shares does the Reverse Share Split cover?**

The Reverse Share Split concerns the entire outstanding share capital of the Company, i.e. two billion two hundred and sixty-two million seven hundred and sixty thousand one hundred and twenty-nine (2,262,760,129) shares with a nominal value of two euro cents (€0.02) each<sup>2</sup>.

### **4.2. Will Worldline shares be suspended from trading during the Reverse Share Split?**

No, existing Worldline shares with ISIN code FR0011981968 will be listed until June 12<sup>th</sup>, inclusive; they will be delisted and replaced by new shares with ISIN code FR00140182K6 as from June 15<sup>th</sup>, 2026.

### **4.3. Will the Reverse Share Split have an impact on the ISIN code?**

As a reminder, the ISIN code (International Securities Identification Numbers) is the code used to identify a company's share on the market.

The new shares will be assigned a new ISIN code after the Reverse Share Split, namely: FR00140182K6. The ISIN code of the existing shares will automatically disappear with the delisting of the existing share from Euronext Paris.

### **4.4. Can I continue to benefit from the deferred settlement service (DSS)?**

On 30 April 2026, Euronext Paris will publish a notice specifying the terms and conditions applicable to the DSS.

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<sup>2</sup> The number of shares subject to the reverse share split and the number of new shares to be issued from the reverse share split may be adjusted in the event that holders of securities giving access to the share capital or of option giving access to the share capital exercise such rights outside the suspension period, or if free shares are issued before the reverse share split operations. The final number of new shares resulting from the reverse share split will be recorded by the Board of Directors or by the Chief Executive Officer at the end of the reverse share split operations.

Concerning old shares:

- Up to and including May 26<sup>th</sup>, 2026, they will remain eligible for the DSS and may therefore continue to be subject to deferred settlement;
- As from May 27<sup>th</sup>, 2026, DSS will be suspended for the existing shares which will have to be settled in cash until their last trading day (June 12<sup>th</sup>, 2026).

Concerning the new shares: from June 15<sup>th</sup>, 2026, the date of their admission to listing, they will be eligible for the DSS.

#### **4.5. What is the impact of the Reverse Share Split on outstanding OCEANEs, Options and Performance shares/Free shares ?**

Firstly, in order to facilitate the reverse share split operations, the exercise of rights under the OCEANEs and the Options is suspended from May 06<sup>th</sup>, 2026 until June 16<sup>th</sup>, 2026 (inclusive).

Secondly, upon completion of the reverse share split, in order to preserve the rights of the holders of OCEANEs, holders of Options, beneficiaries of performance shares granted under plans approved by the Company since June 8<sup>th</sup>, 2023, for which the vesting period is ongoing (the “**Performance Shares**”), and beneficiaries of shares granted for free under plans approved by the Company since July 25<sup>th</sup>, 2023, for which the vesting period is ongoing (the “**Free Shares**”), the conversion/exchange ratio of the OCEANEs, the exercise ratio of the Options, and the allocation rights of the Performance Shares and Free Shares will be automatically and proportionally adjusted in relation to the nominal value of the share, in order to take into account this reverse share split, in accordance with the terms and conditions applicable to each of the relevant instruments, and will respectively correspond to the product of (i) the conversion/exchange ratio of the OCEANEs, the exercise parity of the Stock-Options and the allocation rights of the Performance Shares and Free Shares in force prior to the commencement of the reverse share split operations and (ii) the ratio between the number of New Shares comprising the share capital of the Company following the reverse share split operations and the number of Existing Shares comprising the share capital of the Company prior to the reverse share split operations, i.e. 1/40.

## ABOUT WORLDLINE

Worldline [Euronext: WLN] is Europe's leading operator of critical infrastructure and payment services. With a presence across the entire value chain, the Group offers its customers unique expertise in processing and securing their payments, thereby promoting their growth. Worldline is leveraging its 2030 strategic plan and its technological innovation capabilities to build the European reference payment partner for merchants and financial institutions. With over 1.2 million customers, Worldline achieved €4bn in revenue in 2025. [worldline.com](https://worldline.com)

Worldline's corporate purpose ("raison d'être") is to design and operate leading digital payment and transactional solutions that enable sustainable economic growth and reinforce trust and security in our societies. Worldline makes them environmentally friendly, widely accessible, and supports social transformation.

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