

WORLDLINE

Société Anonyme

80, quai Voltaire
95870 Bezons

Statutory Auditors' special report on regulated agreements and commitments

Shareholders' meeting held to approve the financial statements
for the year ended December 31, 2014

Deloitte & Associés

185, avenue Charles de Gaulle
92524 Neuilly-sur-Seine Cedex

Grant Thornton

French member of Grant Thornton International
100, rue de Courcelles
75017 Paris

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This is a free translation into English of the statutory auditors' special report on regulated agreements and commitments that is issued in the French language and is provided solely for the convenience of English-speaking readers. This report on regulated agreements and commitments 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 and that the report does not apply to those related party transactions described in IAS 24 or other equivalent accounting standards.

To the Shareholders,

In our capacity as statutory auditors of your company, we hereby report on certain regulated agreements and commitments.

It is our responsibility to communicate to you, based on information provided to us, the principal terms and conditions of those agreements and commitments brought to our attention or which we may have discovered during the course of our audit, without expressing an opinion on their usefulness and appropriateness or identifying such other agreements, if any. It is your responsibility, pursuant to Article R. 225-31 of the French Commercial Code (*Code de Commerce*), to assess the interest involved in respect of the conclusion of these agreements for the purpose of approving them.

We conducted our procedures 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 require that we agree the information provided to us with the relevant source documents.

AGREEMENTS AND COMMITMENTS SUBMITTED TO THE APPROVAL OF THE SHAREHOLDERS' MEETING

Agreements and commitments authorized in the previous year

Pursuant to Article L.225-40 of the French Commercial Code, the following agreements and commitments, which were previously authorized by your Board of Directors, as of April 30, 2014, the date of your company's transformation from a simplified single shareholder company into a limited liability company, have been brought to our attention.

1. With Atos SE, a shareholder with more than 10% of voting rights

Director involved: Mr. Thierry Breton, Chairman and Chief Executive Officer of Atos SE and Chairman of the Worldline SA Board of Directors since April 30, 2014

a. Intragroup loan agreement for a revolving credit facility totaling €300 million

The purpose of this agreement between Atos SE and its subsidiary is to make available to Worldline SA, for a period of 2 years, as from the admission of Worldline SA's shares for trading on the Euronext Paris market, a revolving credit facility for a maximum amount of €300 million set up by Atos SE in order to meet its cash requirements. The loans are allocated under market conditions according to their due dates.

This agreement was previously authorized and signed by the Board of Directors on June 26, 2014.

No amounts have been drawn down to date. The financial expenses relating to the non-utilization fee totaled K€ 383.8 for the year ended December 31, 2014.

b. Underwriting agreement between Atos SE, Worldline SA and the underwriting institutions in connection with the IPO of Worldline SA

The purpose of this underwriting agreement between Atos SE and Worldline SA and the underwriting institutions (Deutsche Bank AG, London Branch, Goldman Sachs International, Barclays Bank Plc, BNP Paribas, Merrill Lynch International and Société Générale) was to entrust said institutions with the placement of Worldline SA's shares in connection with their admission for trading on the Euronext Paris market.

Pursuant to the underwriting agreement, the underwriting institutions, acting with separate liability, have each undertaken, for up to the maximum number of Worldline shares subject to the public offering, to obtain purchase and payment of the offered shares on the delivery-settlement date (either Worldline shares sold by Atos SE, or shares subscribed as part of a Worldline SA capital increase).

Furthermore, the underwriting agreement provided that Atos SE grant to the underwriting institutions, under the over-allocation option, the option to purchase a maximum number of additional Worldline shares over a 30-day period as from June 26, 2014, the date on which the offering price was determined.

This agreement was previously authorized by the Board of Directors on June 26, 2014. The delivery-settlement of the placement took place on July 1, 2014 and the deadline for the exercise of the over-allocation option was July 26, 2014.

c. Vendôme Data Center sales agreement between Atos SE and Worldline SA

Within the context of Worldline SA's IPO and the transfer of the necessary assets for its business, Worldline SA showed interest in purchasing from Atos SE a Data Center located in Vendôme that had been leased for its transactional and payment activities.

This agreement was previously authorized by the Board of Directors on July 28, 2014.

The sale was completed by notarized deed on January 7, 2015, with the standard guarantees, for €900,000 excluding taxes, in accordance with the valuation of an independent firm of real estate experts.

2. With Atos International SAS, a subsidiary of Atos SE

Director involved: Mr. Thierry Breton, Chairman of the Worldline SA Board of Directors and Chief Executive Officer of Atos International SAS.

Services agreement relating to the compensation of Mr. Gilles Grapinet, Chief Executive Officer of Worldline SA

Mr. Gilles Grapinet, Chief Executive Officer of Worldline SA since April 30, 2014, is party to an employment contract concluded with Atos International SAS for an indefinite term. Since April 30, 2014, Mr. Gilles Grapinet has exercised two-thirds of his activity at the head of Worldline SA and one third at salaried duties within Atos International SAS, as Senior Executive Vice-President in charge of the Support functions.

This allocation of his duties was approved by your Board of Directors on April 30, 2014. The Board decided that his fixed compensation, relating to his duties as Chief Executive Officer of Worldline SA, would represent two-thirds of the total fixed compensation stipulated in his employment contract with Atos International SAS, and this portion would be fully invoiced by Atos International SAS to Worldline SA.

The terms and conditions for the invoicing of costs incurred for Atos International SAS are specified in the agreement signed and previously authorized by the Board of Directors on July 28, 2014.

These terms and conditions are as follows:

- Fixed annual compensation: payment of €400,000 by Worldline;
- Variable compensation: the variable compensation for his duties as Chief Executive Officer of Worldline SA shall be determined by your Board of Directors and communicated to Atos International SAS for payment to Mr. Gilles Grapinet and invoicing to Worldline SA;
- In-kind benefits (company vehicle): invoicing of two-thirds of the corresponding costs to Worldline SA;
- Invoicing of expenses incurred on behalf of Worldline (two-thirds of the costs relating to Mr. Grapinet's work station and expenses);
- Death and disability benefit and healthcare plans and defined contribution pension plan: the contribution of Worldline SA shall amount to two-thirds of the employer contribution paid by Atos International SAS;
- Defined benefit pension plan under Article 39: Worldline SA shall pay for the vesting of rights corresponding to his term of office as Chief Executive Officer, taken into account within the two-

thirds limit, bearing in mind that the reference compensation shall be limited to that collected during this period.

In addition, administrative management costs stand at 2% of the total amount payable by Worldline SA.

In fiscal 2014, the total amount invoiced to Worldline SA regarding the costs incurred for Atos International under the services agreement was €920,000.

Neuilly-sur-Seine and Paris, March 26, 2015

The Statutory Auditors

Deloitte & Associés

Christophe Patrier

Grant Thornton

French member of Grant Thornton International

Victor Amselem