

# Auditor's letter

This is a free English translation of the report by one of the Statutory Auditors issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the Executive Management,

Pursuant to your request and in our capacity as Statutory Auditor of Worldline SA (hereinafter the "Company"), we performed a review with the aim of providing limited assurance on selected social, environmental and societal information published in the Integrated Report (hereinafter "the Information") for financial year ended December 31, 2021.

## Conclusion

Based on the procedures we have performed as described under the paragraph "Nature and scope of procedures", and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Information is not prepared, in all material respects, in accordance with the criteria and procedures used by the Company (hereinafter "the Guidelines").

## Comments

Without qualifying the conclusion expressed above, we draw your attention to the following elements:

- As mentioned in the section "Worldline: a snapshot" of the FY21 Worldline's Integrated Report, the Terminals, Solutions and Services (TSS) activities, accounted for as discontinued operations in the financial statements due to the on-going divestment process, are excluded from the reporting scope;
- As mentioned in the main KPI tables disclosed in the section "Performance in relation with main KPI" of the FY21 Worldline's Integrated Report, the reporting scope excludes certain group entities for the following indicators: average number of training hours per employee per year, percentage of employees having an Individual Development Plan, percentage of employees trained in Code of Ethics - E-learning, CO<sub>2</sub> emissions (scope 1, 2, 3A) by employee, the reporting scope on these indicators being superior to 80% of the consolidated perimeter.

## Preparation of the Information

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of the Information enables the use of different but acceptable measurement techniques that may impact comparability between entities and over time.

Accordingly, the Information must be read and interpreted with reference to the Guidelines, available on request from its headquarters from the Direction "Corporate Responsibility".

## Limits inherent in the preparation of the Information

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some data is sensitive to the choice of methodology and the assumptions and/or estimates used for its preparation.

## Responsibility of the Company

The Company is responsible for:

- Selecting or establishing suitable criteria and procedures for preparing the Guidelines;
- Preparing the Information in accordance with the Guidelines;
- Implementing internal control relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

## Responsibility of the Statutory Auditor

The conclusion presented in this assurance report only covers the Information and does not extend to other information included in the Integrated Report.

Based on our work, we are responsible for:

- Expressing limited assurance on the fact that the Information has been prepared, in all material respects, in accordance with the Guidelines and are free from material misstatement, whether due to fraud or error;

- Forming an independent opinion, based on the evidence we have obtained; and
- Reporting our opinion to the management of the Company.

As it is our responsibility to issue an independent conclusion on the Information prepared by the Company, we are not authorised to participate in the preparation of the Information, as this could compromise our independence.

## Applicable regulatory provisions and professional guidance

The work described below was performed in accordance with the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*) relating to this engagement and with the international standard ISAE 3000 (revised) "Assurance Engagements other than Audits and Reviews of Historical Financial Information" issued by the IAASB (International Auditing and Assurance Standards Board).

## Independence and quality control

Our independence is defined by regulatory texts (article L.822-11 of the French code de commerce), and the French Code of Ethics for Statutory Auditors (*code de déontologie*). In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, professional ethical requirements, and French professional standards applicable for this assignment.

## Nature and scope of procedures

We planned and performed our work in order to express a reasonable assurance regarding the following Information.

The nature, timing and extent of procedures selected depend on professional judgment, including the assessment of risks of material misstatement, whether due to fraud or error, in the Information.

We:

- assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability;
- verified the set-up of a process to collect, compile, process, and check the completeness and consistency of the Information;
- interviewed the relevant staff from the Company's Departments at its headquarters and for a selection of contributing entities in order to analyse the deployment and application of the Guidelines;
- performed analytical procedures on the Information and verified, the calculations as well as the consolidation of the data and the consistency of its evolution;
- referred to documentary sources and conducted interviews to corroborate the qualitative information selected (process, measures and outcomes)
- carried out substantive tests using sampling techniques, for a representative selection of entities that we selected<sup>2</sup> to verify the correct application of the definitions and procedures and reconcile data with supporting evidence. The selected sample covers between 13% and 100% of the consolidated Information.

We consider that the sampling techniques and sample sizes we have used in exercising our professional judgement enable us to express our conclusion. The procedures conducted in a limited assurance review are substantially less in scope than those required to issue a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Paris-La Défense, June 8, 2022  
One of the Statutory Auditors,  
Deloitte & Associés

**Veronique Laurent**

Partner, Audit

1 **Quantitative information selected:** Overall customer satisfaction from Tactical Surveys, Net promoter score, Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulation, Number of innovation sessions delivered by Worldline for customers, Average number of Training hours per employee per year, Percentage of employees having an Individual Development Plan, Great Place to Work Trust index rate, Percentage of women within company (globally) and within management positions, Percentage of employees trained in Code of Ethics - E-learning, Percentage of strategic suppliers evaluated by EcoVadis, Percentage of total expenses assessed by EcoVadis out of strategic suppliers, Total CO<sub>2</sub> emissions (t) scopes 1, 2, 3a, CO<sub>2</sub> emissions (scope 1, 2, 3A) by revenue (tCO<sub>2</sub>/million euros), CO<sub>2</sub> emissions (scope 1, 2, 3A) by employee (tCO<sub>2</sub>/employee), Percentage of disabled employees, Quality Score - Contracts' Service Availability & Response Time (SLA), Quality Score - Platforms' Service Availability & Response Time (SLO), Percentage of data subject requests answered in time & in compliance with Worldline privacy policy, Percentage of ISO 27001 certified sites according to Worldline security policy, Percentage of incident responses compliant with Worldline security policy, Total revenue of "Sustainability offering", Employee satisfaction as measured by the Trust Index of the Great Place to Work® survey, Percentage of alerts investigated and related action plan defined within 2 months, Volume of collected donations, Percentage of suppliers evaluated by EcoVadis with a score below 45 having an action plan to solve critical findings identified, CO<sub>2</sub> emissions reduction (scope 1, 2), Percentage of CO<sub>2</sub> offsetted emissions for scope 1, 2, 3a

**Qualitative information selected:** Helping local communities through positive impact solutions, Helping local communities through social initiatives, Eco-responsibility in payment services (Our environmental challenges, A low-carbon leader, Our environmental priorities, Switching to electrical cars, Walking for a better world, Refining our eco-designs through life cycle studies, Collaborating on eco-responsible digital services), Well-being and engagement (Putting well-being and inclusion first, Towards ONE Culture)

2 Ingenico Germany, Ingenico United States of America, Ingenico United Kingdom, Worldline Netherlands, Worldline Italy