

## ISAE3402 Type II - DESCRIPTION OF CONTROLS PROVIDED BY EUROFIBER

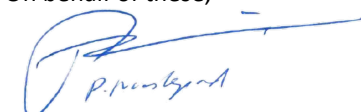
The accompanying description has been prepared for customers who have used Eurofiber's Fiber Network Services and their auditors who have a sufficient understanding to consider the description, along with other information including information about controls operated by customers themselves, when obtaining an understanding of customers' information systems relevant to financial reporting.

Eurofiber confirms that:

- a) The accompanying description at pages 10-54 fairly presents Fiber Network Services throughout the period January 1, 2020 to December 31, 2020. The criteria used in making this assertion were that the accompanying description:
  - (i) Presents how the system was designed and implemented, including:
    - The types of services provided, including, as appropriate, classes of transactions processed.
    - The procedures, within both information technology and manual systems, by which those transactions were initiated, recorded, processed, corrected as necessary, and transferred to the reports prepared for customers.
    - The related accounting records, supporting information and specific accounts that were used to initiate, record, process and report transactions; this includes the correction of incorrect information and how information was transferred to the reports prepared for customers.
    - How the system dealt with significant events and conditions, other than transactions.
    - The process used to prepare reports for customers.
    - Relevant control objectives and controls designed to achieve those objectives.
    - Controls that we assumed, in the design of the system, would be implemented by user entities, and which, if necessary to achieve control objectives stated in the accompanying description, are identified in the description along with the specific control objectives that cannot be achieved by ourselves alone.
    - Other aspects of our control environment, risk assessment process, information system (including the related business processes) and communication, control activities and monitoring controls that were relevant to processing and reporting customers' transactions.
  - (ii) Includes relevant details of changes to the service organization's system during the period January 1, 2020 to December 31, 2020.
  - (iii) Does not omit or distort information relevant to the scope of the system being described, while acknowledging that the description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment.
- (b) The controls related to the control objectives stated in the accompanying description were suitably designed and operated effectively throughout the period January 1, 2020 to December 31, 2020. The criteria used in making this assertion were that:
  - (i) The risks that threatened achievement of the control objectives stated in the description were identified;
  - (ii) The identified controls would, if operated as described, provide reasonable assurance that those risks did not prevent the stated control objectives from being achieved; and
  - (iii) The controls were consistently applied as designed, including that manual controls were applied by individuals who have the appropriate competence and authority, throughout the period January 1, 2020 to December 31, 2020.

Maarsse | January 31, 2020  
Eurofiber Nederland B.V.

On behalf of these,

A handwritten signature in blue ink, appearing to read "P. Naastepad".

P. Naastepad  
Managing Director