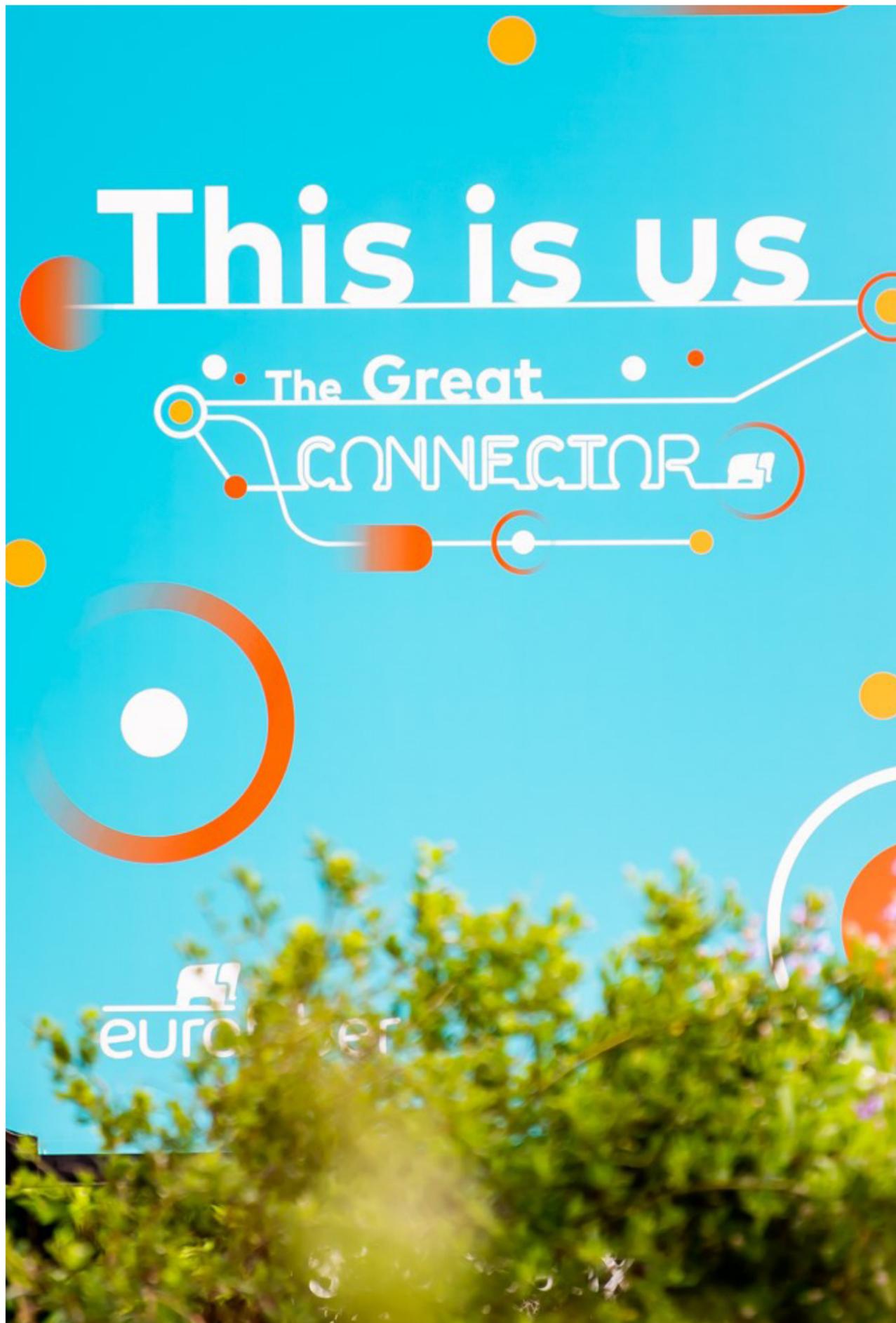


Eurofiber 2023 Environmental, Social and Governance Report

www.eurofiber.com


eurofiber



This report contains information about Eurofibers Environmental, Social and Governance (ESG) strategy and performance from the CSR Register.

The information in this report has been verified by FIRA Sustainability. The assurance statement is included in this report.

In addition to the information found in this report, we also report our ESG strategy and performances in the ESG audit and benchmark platforms Reporting 21, GRESB Infrastructure Asset and Ecovadis.

| | |
|-----------------------------------|--|
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| Publication | Basic ESG Report published on June 25, 2024 |
| Verification | By FIRA Sustainability based on moderate assurance |

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About Eurofiber

Company Profile

Eurofiber has been a provider of industry-leading open digital infrastructure since 2000. Utilizing our own fiberoptic network and datacenters, we provide smart, open, future-proof cloud and connectivity solutions to companies, government bodies and non-profit organizations. Eurofiber enables total connectivity for the Connected Society, providing connectivity for all FTTx purposes with our 70,100 km fiberoptic network in the Netherlands, Belgium, France and Germany.

The Eurofiber Group was established in 2000. Since then, it has grown into an organization with multiple companies and operations in the Netherlands, Belgium, Germany and France and, 650 employees. Over the years, Eurofiber established a European position as significant player in the market for digital connectivity and cloud services. In June 2015, French long-term infrastructure investor Antin Infrastructure Partners acquired 100% of the shares in the Eurofiber Group. In October 2020, pension fund PGGM became a minority shareholder of Eurofiber, while Antin renewed its commitment in Eurofiber as majority shareholder. Although Eurofiber is no longer a start-up, we still act as a challenger with our unique market approach based on open network infrastructures.

Corporate Vision

Today, technology is permeated in all industries, creating the digital society. The digital transformation moves ahead at full speed. More and more people, organizations and objects are permanently connected. Cloud-based business models and multichannel strategies are the new standard. Eurofiber has a unique position at the heart of the digital society, with thorough understanding of the need and drivers of it. With its fine meshed and open digital infrastructures, Eurofiber enables organizations to innovate and reach their full potential.

Eurofiber's vision is of an open network with infrastructure and IT services being offered separately, allowing everyone the freedom to choose their services and providers as their own needs evolve. Eurofiber was founded on these principles in the year 2000 and these remain relevant today. Back then Eurofiber's vision was at the cutting edge, today this model has proven itself to be a driving force behind innovation.

The freedom to choose

Eurofiber believes that its customers and partners must be able to choose which services they use on Eurofiber's network and which suppliers they use for these services. Eurofiber's datacenters offer the same freedom: connecting to the outside world is carried out via Eurofiber's own network or with the services of other suppliers. This model enables Eurofiber's customers to

create exactly the right IT solution for their organization, free from externally imposed limitations.

Flexibility: today and in the future

IT has revolutionized our world and will continue to do so. We work increasingly 'in the cloud', and we live in cities run by technology that gets smarter every day. Organizations need an infrastructure that allows them to anticipate and react to developments instantly, both now and in the future. Eurofiber's open network offers this flexibility, hand in hand with a reliable service customers can depend on.

Mission

Compared with other countries in the world, the Netherlands is one large metropolitan area. While this degree of urbanization has its benefits, it also presents many challenges. Think of the impact of an increasing population on traffic flows, for example, as well as demand for housing, water and energy supplies and CO2 emissions. A Digital Society helps to meet – and overcome – these challenges. A Digital Society offers solutions. At Eurofiber we believe that citizens, public authorities and businesses should work together to address social and economic challenges. Technology can be leveraged to make smarter and more efficient use of assets in pursuit of this aim. This leads to sustainable economic development, innovation, enhanced well-being and sensible use and management of natural resources. In short: a Digital Society. Open network provides a solid basis. A Digital Society relies on a permanent exchange and the unlimited

availability of data. This calls for a reliable digital infrastructure that allows data and applications to be accessed anytime, anywhere. The open network delivers the capabilities that organizations need to unlock the infinite possibilities of the digital world and create the optimum solution for their business. In doing so, we provide the basis for connecting people, organizations and business assets in a Digital Society.

Core Values

At Eurofiber the core values excellence, collaboration, freedom and dynamism serve as our shared guidelines.

View on Environment, Social and Governance

Eurofiber has a leading role in society in the field of digital infrastructure. We believe that this entails a broader responsibility and we believe in sustainable growth for our own organization, our employees and society as a whole. Our ESG policy extends from sustainable production, an inclusive work environment for our employees to climate change mitigation, including innovations serving the energy transition.

We are all elephants



Connectivity champions

To begin with, elephants are true champions in long-distance communication. What we can do with fiber-optics, elephants do with sound waves and ground tremors.

Working together

Just like us at Eurofiber, elephants love working together. An elephant herd is tightly organized and everyone has their own role. Together they are strong.

Strong and reliable

We're both strong and reliable. The elephant owes this to a thick skin, a strong constitution and its proverbial elephant memory, whereas we rely on our excellent network, datacenters, platforms, love for our customers, and the expertise of our professionals.

Fast and flexible

An adult elephant reaches a speed of 40 kilometers per hour, as we provide connectivity to 40 Gb/s and beyond.

Growing

The elephant literally grows all his life, like we do. Every week we connect new customers to our network and datacenters.



The story of the

elephant

ESG Declaration

Scope for CSR Register

Operation and maintenance of fiberoptic networks by Eurofiber Nederland B.V. (chamber of commerce 34134377) in The Netherlands and Eurofiber N.V. in Belgium. Rental of datacenter space, ICT services related to connectivity and datacenters by Eurofiber Cloud Infra B.V. in The Netherlands. Eurofiber Holding and activities of all other (foreign) subsidiaries are not in scope.



Our Commitment

As Eurofiber we recognize the importance of social responsibility and we are dedicated to ensure the interest of our clients, employees, shareholders and society through practical practices on Environmental, Social and Governance (ESG).

We subscribe to the principles of social responsibility. We commit to:

- **Accountability:** be accountable for our impacts on society, the economy and the environment;
- **Transparency:** be transparent in our decisions and activities that have impact on society and environment;
- **Ethical behavior:** engage in ethically behavior at all times;
- **Respect for stakeholder interest:** respect, consider and respond to the interest of our stakeholders;
- **Respect the rule of law:** accept that respect for the rule of law is mandatory;
- **Respect for international norms of behavior:** respect international norms of behavior, while adhering to the principle of respect for the rule of law;
- **Respect for human rights:** respect human rights and recognize both their importance and their universality.

We commit to inventory our material ESG issues, establish clear objectives and targets, develop and maintain social responsibility programs and management systems, and dedicate sufficient resources to respond to these principles. Management and employees are expected to contribute to this policy.

We will review our values, ESG strategy and performance annually to ensure that our commitments are in line with our forward thinking.

We will work with the CSR Register to provide our clients with reliable data on our ESG programs.

Maarssen, The Netherlands, June 25, 2024

Eric Kuisch
Chief Operating Officer

ESG Program

The ESG Program contains the operational strategy of Eurofiber for the most relevant ESG issues. Detailed descriptions of the policies, measures and certificates mentioned here can be found in the relevant chapters below.



Environmental impact

| | | |
|---|---|---|
|  Environment | Climate & Energy ISO 26000 Class : Climate Change |   |
| | Circular Economy ISO 26000 Class : Sustainable resource use |  |

Social Impact

| | | |
|--|--|---|
|  Labour Practices | Inclusive Company ISO 26000 Class : Discrimination & vulnerable groups |    |
| | Safe and Healthy Workplace ISO 26000 Class : Health and safety at work |  |
| | Career Development ISO 26000 Class : Human development |  |

Governance

| | | |
|---|---|---|
|  Fair Practices | Sustainable Procurement ISO 26000 Class : Promoting social responsibility |   |
|  Consumer issues | Privacy and Client Data Protection ISO 26000 Class : Consumer data protection | |

Environmental Impact

Through climate actions and collaboration with our stakeholders, we are paving the path to become a net-zero company.

Environment

Climate & Energy



We continuously reduce our climate impact with energy efficiency related to fiber network operations and data centers. Including transport, mobility, and use of renewable energy.

Ambition

Our ambition is to become a net-zero company in 2040. In 2023 Eurofiber Group's CO2 reduction targets have been approved by the Science Based Targets initiative (SBTi) and are therefore in line with the insights to keep global warming below 1.5 degree Celsius as agreed in the Paris Agreement. Eurofiber's ambition is to reduce absolute scope 1 and 2 GHG emissions 100% by 2030 and our scope 3 emissions in 2030 by 50% and in 2040 by 100% from a 2021 base year¹. Eurofiber commits to increase active annual sourcing of renewable electricity from 95% in 2021 to 100% by 2025 and to continue active annual sourcing of 100%.

¹ Actual SBTi target, scope 1 & 2 (-90%), scope 3 (-30% in 2030 and -90% in 2040)

Goals

- Commitment to Science Based Targets: Eurofiber is committed to the race-to-zero, an initiative of Science Based Targets, whereas scope 1 & scope 2 in 2030, and scope 3 in 2040.
- Electrical cars: As from 2022 Eurofiber only offers electrical cars to phase out all fossil versions by mid of 2026.
- EF BUs ISO14001 certified: All Eurofiber Business Units in The Netherlands and Belgium are certified for the Environmental management system ISO14001. Our datacenters also have an ISO 50001 certificate in addition. This to proof environmental legal compliance, insight in environmental and energy aspects and actions to improve.
- Compensate unavoidable flights: Eurofiber limits flying and compensates the carbon emissions of unavoidable flights.
- 100% Green power: Eurofiber uses 100 percent renewable electricity for its offices, datacenters and point of presence (POP) locations.

Energy and CO₂ reduction by climate proof design

Eurofiber has set targets to reduce CO2 emissions related to its business activities. To achieve these objectives, we must innovate and apply new technologies in our networks and data centers.

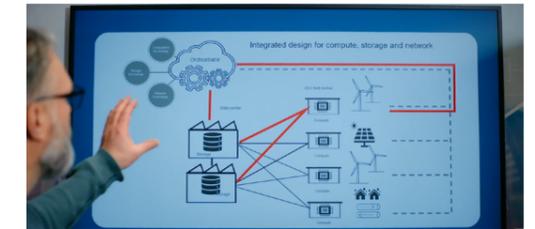
We have further reduced our scope 1 and 2 emissions by setting up various initiatives. These include transitioning the company's car fleet to 100% electric by 2026, pilot project for the use of

Hydrotreated Vegetable Oil (HVO) for the emergency generators in our data centers and network, phasing out natural gas for office heating, pilot with cooling paint on the street cabins, and reducing energy consumption in the data centers and network by replacing equipment with state-of-the-art equipment that is more energy efficient.

To reduce the scope of 3 emissions, we must work intensively with our suppliers. That is why Eurofiber has also signed "Manifesto Agreements" with its main suppliers, which represent 90% of total expenditure. For example, we have made agreements with our contractors about reducing the CO2 impact during our network's construction and maintenance and are starting pilot projects for CO2 neutral construction and maintenance. We have also made agreements with suppliers of equipment and materials about increasing the circularity of their products. In the coming years we will work together on these projects to reduce CO2 emissions in our scope 3.

In addition, Eurofiber was the initiator of NLconnect's EPD project. In this project, together with 16 partners from the supply chain, so-called Product Category Rules (PCR) were developed to calculate the environmental impact of products and services using life cycle analyzes (LCA) and Environmental Product Declaration (EPD). This project has resulted in a PCR for active equipment in fiber optic networks and a PCR for passive equipment. The next step is that we will ask our suppliers to draw up EPDs for the products they supply to Eurofiber so that we can use

this data to more accurately calculate our CO2 emission requirement in scope 3, but also work together with these suppliers on further sustainability of the products.



Eurofiber is also partner in the Modular Integrated Sustainable Datacenter project (MISD), which received in 2023 a funding from the Dutch Ministry of Economic Affairs and Climate and the European Commission. The aim of MISD is to develop a new modular, sustainable and secure-by-design concept to be deployed in places close to end users (edge computing). The guiding principle is to achieve a significant reduction in total energy consumption, from cooling to computing power and data flows. Thereby, a CO2 reduction of more than 50% is set to be achieved in a validated, distributed setup in a field lab where different innovations developed in the project converge.

Eurofiber also continued to stimulate thought leadership on ESG outside its own organization. The ESG manager has been elected chair of the Sustainability Committee of the FTTH Council in 2023. In that role, he worked, among other things, on developing the FTTH Carbon Footprint Cooperative Platform, which makes it possible to calculate a collective CO2 footprint for the European sector. Furthermore, the ESG manager was co-leader in the Green Digital Action group of the International Telecommunications



Union (ITU) to prepare and announce the calls of actions for the ICT sector at COP28 in 2023.

Green power

We have been purchasing sustainably generated electricity for our activities in the Netherlands and Belgium for several years. That is why we have included as one of our SBTi targets that from 2025 we will only purchase renewable energy for the entire Eurofiber group, including the activities in France and Germany. We have continued this for 2023 and will purchase renewable electricity for the electricity consumption of our networks

in the Netherlands and Belgium as well as for our own data centers.

The offices in Maarssen and Zaventem are rented, but we have made agreements with the building owners that they also purchase renewable energy through those locations. This also means that the charging stations installed at those offices for charging our electric lease car fleet are supplied with renewable energy.

Electrical car fleet

From the beginning of 2022, Eurofiber will implement a fully electric car policy

for all staff who are entitled to a lease car. When choosing a lease car, employees can only choose 100% electric vehicles. This has resulted in an even further increase in the percentage of electric lease cars. In recent years, a reduction in fossil fuel for our fleet has been significant and this contributes to a further reduction of our CO2 footprint of mobility.

This policy will also ensure that the share of electric lease cars within the total lease fleet will increase in 2023. In the Netherlands (Eurofiber Netherlands and Eurofiber Cloud Infra), the share of electric cars has now increased to 66% and in Belgium this is 59%.

Manage Business Travel Footprint

Eurofiber has invested in technologies and processes to reduce the need for travel. While Eurofiber employees are expected to use such technologies where possible, it is recognized that travel for business purposes will be necessary and justified from time to time. Eurofiber's Travel Policy sets out the rules and processes to guide Eurofiber employees who incur travel-related business expenses (e.g. train travel, air travel, taxis and cars, hotels, meals) in the performance of their work.

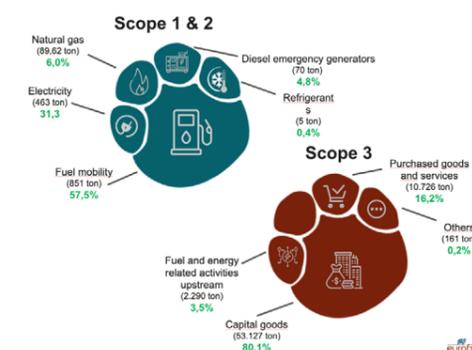
Before we book trips, we carefully consider which mode of transport best suits our ESG goals. To limit the CO2 impact of travel, the basic principle is that air travel of less than an hour and a half is carried out by train instead of by plane. For trips that must be made by plane, the CO2 footprint is calculated via our Uniglobe travel booking tool. Compensation for CO2

emissions related to air travel is provided by The Climate Neutral Group through a Gold Standard and Verified Carbon Standard project.

Eurofiber Group Energy and CO₂ inventory

Since 2018, Eurofiber has been drawing up a carbon footprint for the organization. Because 2021 is the baseline year for our SBTi approved targets, a full CO2 footprint calculation will be made from that year onwards, including scope 1, 2 and all 15 categories of scope 3. This CO2 footprint is drawn up for the entire Eurofiber Group, i.e. all companies in the Netherlands, Belgium, France and Germany over which there is operational control.

The figure below shows the carbon footprint of Eurofiber Group for the calendar year 2023.²



² The numbers in the image above are based on the CO2 footprint of the entire Eurofiber Group, including the companies in France and Germany.

SBTi commitment & target setting

Eurofiber aims to build and operate a more sustainable and responsible optical fiber network by committing to net zero carbon emissions by 2040. This translates into considerable efforts to reduce our direct and indirect CO₂-emissions, whether via energy efficiency, renewable energy, the circular economy or reducing carbon through our value chain.

In 2023 Eurofiber Group's CO₂ reduction targets have been approved by the Science Based Targets initiative (SBTi) and are therefore in line with the insights to keep global warming below 1.5 degree Celsius as agreed in the Paris Agreement.

Official approved science-based targets commits Eurofiber to reduce absolute scope 1 and 2 GHG emissions 90% by 2030 and our scope 3 emissions by 30% from a 2021 base year. Eurofiber commits to increase active annual sourcing of renewable electricity from 95% in 2021 to 100% by 2025 and to continue active annual sourcing of 100%.

The carbon emission reductions achieved in 2023 are for scope 1, 2 and 3 ahead of our SBTi for Eurofiber Group. For scope 1, the reduction is even more than 40% compared to our base year 2021. Reduction is, among other things, the result of the further electrification of our lease fleet. The reduction for scope 2 is more than 70% compared to 2021. This is mainly due to the continued switch to renewable electricity. For scope 3 we achieved a reduction of 7%, which is slightly more than the linear target of 6.66% compared to our base year 2021. The reduction for scope 3 is lower

because an extensive investment program has been implemented in 2023 in the context of the renewal and construction of our network.

The above reduction percentages do not yet include new acquisitions. We will implement these corrections in 2024, also in our 2021 baseline year to be recalibrated, and submit them to SBTi for approval.

Eurofiber is also committed to be a net-zero company in 2040, the application including the targets and reduction initiatives have been submitted.

Certificate

- ISO 50001

- SBTi approval letter

Circular Economy



Material consumption puts increasing pressure on the earth, society and economy. In a circular economy, materials are not lost, but are renewable and/or reused. An organization can think about reducing (raw) materials and preventing waste, developing circular concepts for recovering, reusing and recycling products and materials.

Ambition

As an operator of fiberoptic networks and datacenters, we use considerable quantities of materials and - to a lesser extent - consumables. We continuously reduce our climate impact. Therefore, we work towards 100% circular products in our networks (for new build, maintenance and replacements) by 2030.

Goals

- Return rate used modems: In case we terminate a service, the customer is asked to return the CPE to us to refurbish or recycle. Eurofiber is improving its process for returning modems used by its customers. Eurofiber aims at a return rate of at least 80%.
- EF BUs ISO14001 certified: All Eurofiber Business Units are ISO14001 certified to prove environmental legal compliance, insight into environmental aspects and actions to improve.
- Banned & restricted chemical list: We do not allow certain substances in our products, as these may end up in the environment at the point of end of life. And certain chemicals make it harder to recycle.

Exclusion of the use of banned chemicals

Since 2019, Eurofiber has already drawn up a policy that chemicals on the Cradle-to-Cradle Certified Banned Chemicals list were not permitted. Since the end of 2020, the list has been a mandatory part of new contracts for both passive and active materials. This is considered a knockout criterion.

In 2023, a new format of the Request for Proposal (RFP) and Framework Agreement was prepared by the Procurement department and included an updated Cradle to Cradle Restricted Substances List.

In this way we make an active contribution to two environmental aspects in our supply chain. First, we reduce the environmental risks of the materials used in the products and therefore the health aspects when

processing them. Secondly, eliminating chemicals from the Restricted Substances List makes products and materials easier and more recyclable.

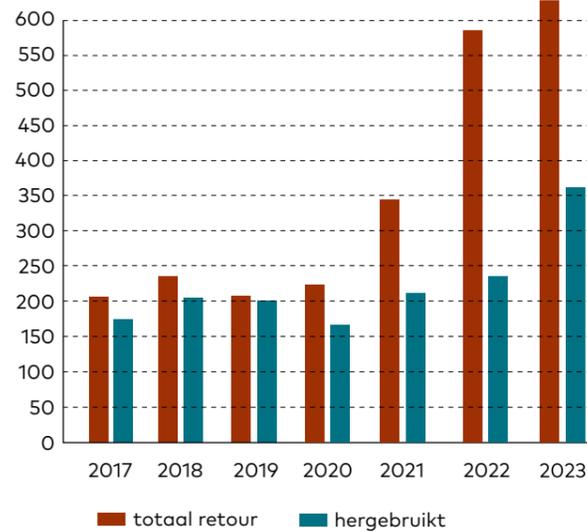
Return process used modems

As part of our circularity ambitions, we want to use the modems as long as technically possible. To this end, we follow the R strategies for a circular economy by making maximum efforts on Reuse and Refurbish. We have done this already since, when Eurofiber included in the contract with its sole supplier of modems (Netways) that returned products must be refurbished and reused, unless the equipment is defective and/or phased out. These defective and phased-out products and the electronic waste produced during the process, are destroyed by a Weelabex-certified company. In addition, the CO₂ emissions from the transport of the modems are compensated.

Progress has been made in various areas during 2023 with the collection of modems. It has been made easier for Eurofiber customers to return the modems and a lot of work has been done on communicating with direct customers and wholesale customers. In addition, better administration has been set up between Eurofiber and Netways, to provide better insight into the progress of the collection process.

In 2023 we see an increase in the number of modems that have been returned. This is 50% for the entire year of 2023, which is a nice improvement compared to 2022 with 42% and 40% in 2021 and 2022. Of the 667 modems that were returned,

472 could be refurbished. Of these, 348 have been deployed for reuse, and the rest are ready to be deployed later.



Improvement Plan

EPDs (Environmental Product Declaration) for materials: Eurofiber outsources build and maintenance to contractors, asking them to use Eurofiber preselected materials.

We are taking the next step in sustainability in the chain; all material suppliers to consider product lifecycle or in the process of by means of Environmental Product Declaration (EPD). Both for contracted as for RFPs. This will enable Eurofiber to actually choose the most sustainable option.

In 2021 Eurofiber requested Nibe to support us and our suppliers as subject matter expert and run two pilots.

In 2022 Eurofiber started in cooperation with NLConnect to expand this project with a total of 16 companies out of the sector in The Netherlands, with the intent to complete by end of 2023.

Exclusion of the use of banned chemicals

for existing contracts: Firstly, we gain insight in banned/ restricted chemicals for materials under a current contract. Once this has been achieved, to ensure that relevant clauses are added during the prolongation of the contract. For 2023 the Cradle to Cradle Restricted Chemical List will be part of the standard contract framework

In 2021 this was started for active materials. In 2022 this will be finished for the active part and start for passive, to be completed end of 2023.

Increase amount of used modems returned in our partner network: Eurofiber wants to improve its process for returning used modems by its customers. Eurofiber aims at a return rate of 80 percent.

The percentage returned used modes for the direct sales customers has increased sharply in the second half of 2022 to more than 60%. The process has also been better organized for Belgium and has been included in the contract agreements with customers. Before 2023 we will start a project to also increase the percentage from the indirect sales channels.

Social Impact

Fair the way we do business is our motto to create social impact within our organization and among our stakeholders.

Labor practices

Inclusive Company



Not all people get equal opportunities in the labour market, which means that some groups fall by the wayside. These include people with low education, people from a different ethnic background, people with disabilities or long-term unemployed. An inclusive employer offers work to people with a distance to the labour market and uses the added value of diversity in the company by coaching these people towards full responsibility and the prospect of sustainable employment.

Ambition

Eurofiber has made a promise to create and maintain an inspiring workplace. This means that we want to work in an inclusive, energizing environment that inspires everyone to continuously learn and grow.

It is also very important that everyone feels valued for their uniqueness, regardless of their gender, cultural background or sexual identity and always feels the freedom to be who they are and to be able to (partly) define their own role within Eurofiber.

Goals

Percentage female managers: Eurofiber has set a target of reaching 30% female managers per end of 2025 and 40% by the end of 2028.

Diversity, Equity & Inclusion

Eurofiber has set a target of 40% female managers by 2028. This target is also a KPI of our Sustainable Loan that we took out with the banks in 2022. In 2023, the percentage of female managers was on average 24% across the companies that fall within the scope of this ESG reporting.

Naturally, DE&I goes much further than just the ratio between men and women and the percentages of female managers within the organization. Based on intrinsic motivation, attention has therefore been paid to DE&I within Eurofiber for several years and this has also been elaborated in a DE&I Policy. A D&I Board had also been active within the organization for some time, but in 2023 this D&I Board was further supplemented with several employees.

In 2023, important and major steps have been taken within Eurofiber in the field of D&I. For example, an initial D&I communication campaign 'The Power of our Differences' was rolled out in which colleagues shared personal experiences. These stories could be read on the intranet, supported by posters in the offices. Furthermore, various meetings were organized at the office, including D&I Brainstorm lunches and a D&I Town Hall where Board members were also present to discuss.



An important milestone set in 2023 is our own development of the e-learning 'Unconscious Bias'. The training is intended to understand why our unconscious biases exist. This training is included in the Eurofiber learning hub and was mandatory for all employees to follow. D&I is also integrated as a theme in the Leadership Development Program for employees.

Eurofiber employs colleagues with different cultural and religious backgrounds. The Flexible Holiday Policy

has been introduced to offer them the opportunity to celebrate holidays that are part of their culture or faith.

Based on our thought leadership ambition for ESG, we also want to make an impact outside our own sector. That is why we entered a partnership with FEMNET in 2023, a leading NGO dedicated to championing women's rights in the global textile industry. FEMNET's projects are also aimed at improving the health and safety conditions of textile sector

employees, and this also fits with our ESG ambition 'Fair in the way we do business'.

Cooperation with RightBrains

Given the technical nature of Eurofiber's services, this means that we must ensure that more women are interested in working in a technical environment. In 2022 we started a collaboration with RightBrains, an organization with the mission to attract and retain more women in digital technology through education, events, role model stories as well as a career and mentoring platform. We will further intensify this collaboration in 2023. Meetings were organized jointly and female Eurofiber employees were able to register and participated in the Rightbrains mentor program.

Eurofiber's Group Director People & Facilities has won the RightBrains 'Digital Leadership & Diversity' Award in 2023. In addition, one of our software developers was nominated for the RightBrains Award 'Digital Talent'.

Safe and Healthy Workplace



People are exposed to various occupational health and safety hazards while at work. Employers can mitigate these risks for employees and subcontracted personnel, for example when it includes heavy physical work, working with machines and chemicals, and also consider RSI of psycho-social workload and stress. An employer takes measures to ensure safety of (external) employees, prevent work-related injury or illness, and promote vitality.

Ambition

Eurofiber wants to offer its employees an inspiring, safe and healthy working environment. We want to create and maintain a culture in which awareness of safety risks is high and people discuss matters in the field of prevention and mitigation of risks.

Furthermore, Eurofiber has ambitions to develop a policy in the field of absenteeism (including absenteeism due to psychosocial workload), its prevention and the further development of a vital corporate and safety culture. Partly as a consequence of the COVID-19 developments, extra attention is given to ergonomics both in the office and at the home workplace. A safe work culture for our contractors, and their subcontractors, is just as important to us. We focus on safety management throughout the chain.

Goals

- Absenteeism rate of 4 percent: Eurofiber has a continuous target on average absenteeism rate and aims for a percentage lower than 4 percent.
- 100% access to ergonomic workstation: We offer every employee the possibility to have an ergonomic workstation at home and provide financial compensation for this.
- RI&Es: Eurofiber business units have verified and up to date RI&E in place.
- Chain RI&Es: By the end of 2022, all our contractors who build and maintain our network have an RI&E in place for their employees, as well as for customers visiting our PoP locations.

- PSA absenteeism rate less than 2 percent: Eurofiber has a continuous objective to keep the absenteeism due to psychosocial workload (PSA) below 2 percent.
- VCA certified main contractors: Our main contractors are VCA (Safety, Health and Environment) certified.

Well-being employees

Eurofiber has group-wide actions to monitor the wellbeing of its employees, where we pay focus to both physical complaints as psychosocial workload.

In our employee satisfaction surveys, we question the psychosocial workload and we do this for both internal and external staff.

Eurofiber also provides ergonomic workstations. Now that hybrid working is a reality, our employees are given access to the Lyreco homework shop. In this shop, employees are given a budget with

which they can choose from a list of pre-selected articles for working at home. The offer consists of ergonomic furniture and IT resources and is based on the results of the previously conducted survey.

In 2022, an Anti-Bullying and (sexual) harassment policy has been introduced and also a Long term leave policy. The policy for computer screen glasses was introduced in 2023. Employees can receive compensation if they have computer glasses fitted.

Based on the results of the employee satisfaction surveys, there has been added several training courses to increase psychosocial well-being. This means training aimed at improving work-life balance, time management and happiness.

The measures taken affect the psychosocial well-being of all our



employees, create a better workplace and contribute to better overall job satisfaction.

Health & Safety certificates main contractors

Eurofiber outsources build and maintenance of the fiberoptic network and PoP locations to a selected number of main contractors. All main contractors must have VCA**/ SCC ** (Safety Checklist for Contractors) or an ISO 45001 certificate. The validity of the contractor is verified by Procurement.

All main contractors of Eurofiber NL and BE have certification in place. By requiring VCA**/ SCC**/ ISO 45001 from our main contractors, it is ensured, and independently verified, that our constructor executes their work under a safe condition.

In 2023, Eurofiber was one of the first infrastructure operators to sign the 'Code of Conduct for Safe Construction of Digital Infrastructure'. We thereby endorse sustainable collaboration to improve the security of data and telecom networks. Signatories take the necessary measures and give safety within their companies the highest priority. All Dutch contractors of Eurofiber have also signed this code of conduct.

Certificates and Assessments

- **RI&E Eurofiber:** The scope of this report is Eurofiber the Netherlands, Eurofiber Belgium and the companies of Eurofiber Cloud Infra. Evaluations were carried out for

Eurofiber Netherlands and Belgium locations in the field of policy (working conditions, absenteeism, reintegration, facilities (including FAFS), priority risks), psychosocial work risks and buildings & workplaces. Where DCspine is integrated within Eurofiber Netherlands office. Evaluation for Eurofiber Cloud Infra was not carried out in 2022 by an external party and scheduled for 2023.

- **RI&E Safety in the chain:** As the main contractor we take our responsibility. We must have insight into the potential risks our contractors and their subcontractors are exposed to. This is so we can set the contractual framework for a safe working environment. The RI&E is set up by the Eurofiber QSHE Department and verified by the certified safety expert of Human Invest.

Improvement Plan

To further integrate health and safety within Eurofiber, we will further expand and align our policies and processes with ISO 45001, the standard for management systems for healthy and safe working. The basic principle is also that Eurofiber will eventually certify itself for the ISO 45001 standard.

New long-term contracts were signed with the four contractors in the Netherlands at the end of 2023 and in 2024 we will also sign new long-term contracts with contractors for our Belgian activities. These new framework agreements not only guarantee that contractors must have valid ISO 14001 and VCA certificates, but also include a governance structure for auditing the

contractors through Eurofiber. Attention is also paid to safety and the QHSE manager will carry out an audit of the contractors once a year in the field of safety. In addition, an agreement has been concluded with an agency that can carry out social audits at, among others, our contractors.

Within Eurofiber itself, we continue to pay attention to safe working by adding additional training courses to the Learning Hub aimed at improving career development and personal development.

Career Development



Employees are seen as the organization's capital. Especially in times of labor shortages, the retention of adequate staff is extra important. Employee development, sustainable employability and advancement opportunities are important elements in recruiting and retaining staff. An employer contributes to the development of the knowledge, skills and competencies of employees in the context of sustainable employability and career development.

Ambition

Eurofiber wants to bring in and retain the best people. This is why Eurofiber develops its employees continuously, so that they remain fully in tune with the rapidly developing company, sector and society.

Goals

- Talent Management: Increase cross functional promotions.

- Talent Development: Promote and support talent development via Eurofiber digital learning environment.

Talent Management

The importance of employee talent development is essential for the employees and the organization. Eurofiber is therefore working on talent development at all levels, and it is therefore also part of our 'Inspiring place to work' program.

Our own Learning & Development (L&D) team implements the policy and program that has been drawn up for this purpose. The approach from the L&D program is that 'experiential learning', learning through new and challenging experiences, is the most important component to help employees grow in their personal development. This is supported by formal learning processes such as training and courses and social learning through coaching and mentoring.

The talent development process begins at the moment of employment at Eurofiber. The new colleague is assigned an experienced colleague as a buddy from the Buddy program. This buddy guides the new employee during the first three months in learning about the organization and transfers part of the corporate culture. This buddy program provides a win-win situation, it not only provides a warm welcome for new employees, but it is also a learning experience for the buddy who can further develop his coaching and social skills.



The Personal Development Marketplace was founded to offer employees the opportunity to get out of their comfort zone and learn and develop. Managers can place smaller internal assignments here for which employees from other departments can then register. The assignments usually have several weeks' lead time and require several hours per week. In this way, colleagues can gain experience in other departments and better understand what work the other department does and it promotes mutual cooperation, which ultimately benefits the service to the customer.

In addition, the Eurofiber Personal Development program has been set up in which all employees can participate. The program consists of a 360-degree feedback assessment using coaches and mentors. It starts with the 360-degree feedback assessment, after which the results are discussed with the L&D team and then an individual development

process is coordinated, which is recorded in a personal development plan.

Digital learning environment

The continuous improvement of the knowledge and competences of our employees is of vital importance to Eurofiber. To support the development of employees' knowledge and skills, the Learning Hub has been developed, Eurofiber's digital learning environment, which can be seen as a user-friendly online library where employees can learn quickly, clearly and at their own pace. It gives employees 24/7 access to relevant training modules and tailor-made Eurofiber training courses.

The Learning Hub will also be expanded in 2023 with about 180 training courses spread over the themes of products and services, privacy and security, culture, and business ethics. In 2023, more than 1,000 training hours have been completed in the Learning Hub.

Governance

Our goal for Governance is 'first time right, so no non-conformance'. To achieve this, we consistently measure our progress toward our goals and use that data to assess risk and drive decision making.

Fair practices

Sustainable Procurement



Supply chains of products and materials have ESG risks, such as unfair wages, dangerous labor conditions, use of forced and child labor, corruption, pollution, deforestation, land grabbing and other violations of human rights. If companies identify such risks, then they can use their influence and actively engage suppliers to these improve issues (also beyond tier 1 suppliers).

Ambition

Eurofiber wants to work closely with its suppliers throughout the value chain on subjects such as improving quality, environmental friendliness, reducing integral costs in the supply chain and reducing the ecological footprint of the materials and products it purchases. We want suppliers (partners) of Eurofiber to underline the same values as Eurofiber, such as acting responsibly and with integrity, communicating openly and transparently.

Goals

- Comply with ISO20400: Our ambition is to comply with the ISO 20400 for Sustainable Procurement and reach overall maturity level 5..
- 100 percent Supplier Code of Conduct: All new suppliers contracted by Eurofiber with an annual purchase value above EUR 25,000 sign the Eurofiber Supplier Code of Conduct.
- ISO14001 certified contractors: All contractors responsible for building and maintaining the fiberoptic network and PoP locations to be ISO 14001 certified.
- Increase insights: For 80 percent of purchasing expenditure (spend) controlled by Procurement, a transparent overview will be created on possible areas of improvement of the quality, environmental friendliness and reduction of the ecological footprint. As Eurofiber is growing (both organically and by acquisitions) the scope of approach, policies and measures is continuously broadening.

Spend Analysis

Eurofiber annually performs a spend analysis with the aim to monitor and/or identify expenditures, supplier landscape, contract landscape and supply risk. Purpose of this analysis is 1. to define our supplier base and spend and 2. Procurement initiatives.

Eurofiber has performed a spend analysis on 2023. The spend analysis of 2023 has also been used for the calculations for our Carbon Footprint Scope 3 for the categories 'Purchased Goods and services' and 'Capital goods'.

Sustainable Procurement

Eurofiber's socially responsible Sustainable Procurement policy, which is extracted from and contributes to Eurofiber's central vision of ESG, is subdivided into five central themes. These are: Fair & Ethical Business Practices, Environment, Social involvement, Human rights & Working conditions.

By embedding these themes in the existing Procurement process, Eurofiber devotes attention to making the supply chain more sustainable. Eurofiber reviews its potential impact and influence on the supply chain per theme and procurement category.

With our suppliers we document this in a code of conduct. The Eurofiber Supplier Code of Conduct sets out basic requirements on human rights, labor, environment and business integrity. The code is based on the UN Global Compact.

To gain better insight into the ESG policy of our suppliers and to monitor their progress on this subject, we have decided to use the Ecovadis ranking for our most important suppliers. To this end, an extensive onboarding program was completed in 2023 in collaboration with Ecovadis and the Procurement team followed a training on sustainable procurement with Ecovadis.

More than 40 of our suppliers completed the Ecovadis questionnaire in 2023 and the average score is 66 points on a scale of 100. In addition, 60% of these suppliers are participants in the SBTi, which means

they also pay attention to reducing their carbon emissions.

In 2023, we signed Manifesto Agreements with our most important suppliers. We have made agreements about how we will help each other to realize ESG ambitions. For example, agreements relate to reducing energy consumption in equipment, making more use of recycled input material, reducing CO2 emissions during contractor work, for example by using electrical equipment and reducing packaging material. In the coming years, the agreements made will result in contributions to our ESG ambitions for decarbonization and circularity.

The first pilot projects have already started in 2023. Contractors have conducted tests with electric excavators and one of the contractors has further electrified part of its fleet with electrically powered vans.

We also organized a Manifesto event in 2023, attended by the suppliers with whom we have concluded a Manifesto Agreement. The aim of the annual event is to exchange knowledge and inspire each other about making our value chain even more sustainable.

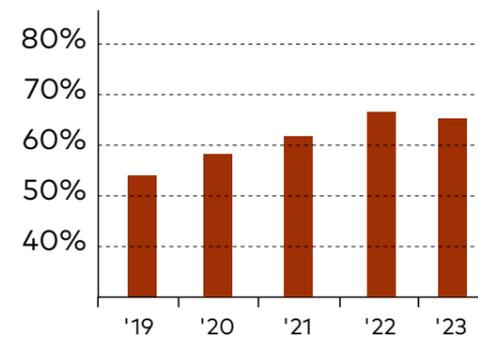
We presented the Eurofiber Sustainability Award for the first time in 2023. This first award has been presented to Netways, our supplier of CPEs (Customer Premises Equipment), who have been supporting the return of CPEs for several years to reuse them after refurbishment.

In 2022 we started together with NIconnect the EPD Project with a total of 17 companies out of the fiber sector. The goal of the project was to develop Product Category Rules (PCR) to be able to prepare Life Cycle Assessments (LCA) and Environmental Product Declarations (EPD) to calculate the environmental impact of active and passive equipment in a fiber network.

In 2023, the PCR concepts for active and passive equipment and materials in fiber optic networks have now been published and are available for manufacturers to draw up their LCA. Eurofiber has one supplier of fiber optic cables, and he has drawn up an LCA according to these new guidelines.

Inclusion Supplier Code of Conduct
The Eurofiber Supplier Code of Conduct has been included as part of the Master Framework Agreement template since 2016. For all new suppliers contracted by Eurofiber with an annual purchase value above EUR 25,000, this Code is part of the agreement. For prolongations of existing agreements, this is also added to the prolonged agreements.

More than 60 percent of the annual purchasing expenditure in euros is purchased from suppliers where a Supplier Code of Conduct is included in the agreement.



This percentage applies only to the Eurofiber parts of the Netherlands, Belgium and Cloud Infra.

ISO 14001 EF contractors for build & maintenance

Eurofiber outsources build and maintenance of the fiberoptic network and PoP locations to a selected number of main contractors. We ask them to take their environmental responsibility and to have an ISO 14001 certified environmental management system in place. ISO 14001 is independent proof that our contractors met local and European environmental legislation, gained insight into environmental aspects and tried to decrease their environmental impact.

Improvement Plan

As part of our Sustainable Procurement Strategy, we will continue to improve our score for ISO 20400. We will also further expand the group of suppliers that we ask to complete the Ecovadis questionnaire. We will also impose minimum requirements on certain themes of the Ecovadis scorecard for certain groups of suppliers.

In the context of chain responsibility, we will also work more closely with the

manufacturer of our fiber optic to identify the social and environmental risks in the chain.

Consumer issues

Data Protection

With globalization, data-driven economy, and digitization, protecting customer- and privacy-sensitive information is becoming increasingly important. An organization can take measures to ensure there is adequate protection for products and/or information systems to prevent misuse of (privacy) sensitive data.

Ambition

As a leading provider of vital fiberoptic networks and datacenter services,

Eurofiber considers information security and the protection of personal data as an important and integral part of its services. Our Information Security (IS) and Privacy policies apply to the safety of the information and protection of personal data of all stakeholders of Eurofiber and its business units. Our IS policy focuses on the safe, secure, sufficient supply of information and reliable ICT systems and extends to the protection of non-automated data and company property. Our Privacy policy focuses on dealing with personal data in a safe, honest and transparent manner and being compliant with the GDPR. All external parties processing personal data on behalf of Eurofiber are contractually bound to at least the same level of protection as is set forth in our Privacy policy. All our employees, including temporary staff, are trained in these



policies and are contractually bound to comply with them.

Goals

Improve Security & Privacy awareness across the Eurofiber Group: To improve the Security & Privacy awareness and knowledge across the Eurofiber Group, all employees have access to the security and privacy modules in the Eurofiber Learning Hub. Completing these modules is actively encouraged by the Security & Privacy department and has been made mandatory for all Eurofiber employees.

Privacy Policy Eurofiber employees

The Privacy Policy sets out the fundamental principles and rules which the Eurofiber companies, their employees and hired personnel must observe and know regarding the processing of personal data within Eurofiber.

Privacy Policy of the Eurofiber Group

Our Privacy Policy focuses on dealing with personal data in a safe, honest and transparent manner and in a way that Eurofiber is compliant with applicable laws and regulations, such as the GDPR. All external parties working with personal data on behalf of Eurofiber are contractually bound to at least the same level of protection as is set forth in our privacy policy. All our employees, including temporary staff, are trained in these policies and are contractually bound to comply with them.

Policy Information Security Eurofiber Group

With our Information Security policy, Eurofiber Group wants to emphasize

that information security is an essential and inseparable part of Eurofiber's core business. The safety of the information of its clients, employees and suppliers is part of Eurofiber's mission and services. Eurofiber's primary and supporting processes are extremely dependent on the safe, secure, sufficient supply of information and reliable information systems. Information is an important business asset that must be appropriately protected. Appropriate protection means that we ensure guaranteed availability, integrity and confidentiality of information, now and in the future. Our information security policy focuses on automated data processing using ICT facilities and the protection of non-automated data (such as physical documents) and company property.

Code of Conduct Information Security

The Code of Conduct Information Security constitutes the elaboration of the Eurofiber established information security policy. This policy sets out how Eurofiber wishes the Eurofiber companies, and their employees, to deal with the security of information.

Security & Privacy awareness Program

As a leading provider of vital fiber optic networks and datacenter services, Eurofiber considers information security and the protection of personal data as an important and integral part of its services.

As a goal to improve the Security & Privacy awareness and knowledge across Eurofiber Group, all employees have access to the security and privacy

modules in the Eurofiber Learning Hub. These security and privacy modules are part of the Security & Privacy awareness Program and consist of a new learning course each quarter within the Eurofiber Learning Hub. Completing these modules is actively encouraged by the Security & Privacy department and has been made mandatory by HR for all Eurofiber employees, to ensure that the protection of information assets and personal data can be guaranteed.

Also, part of the Security & Privacy awareness Program is that a quarterly Security newsflash or newsletter is published and that activities like phishing tests are performed.

To improve the Security & Privacy awareness and knowledge across the Eurofiber Group, all employees have access to the security and privacy modules in the Eurofiber Learning Hub.

Certificates and Assessments

- ISO 27001
- ISAE 3402 (Type II)

Improvement Plan

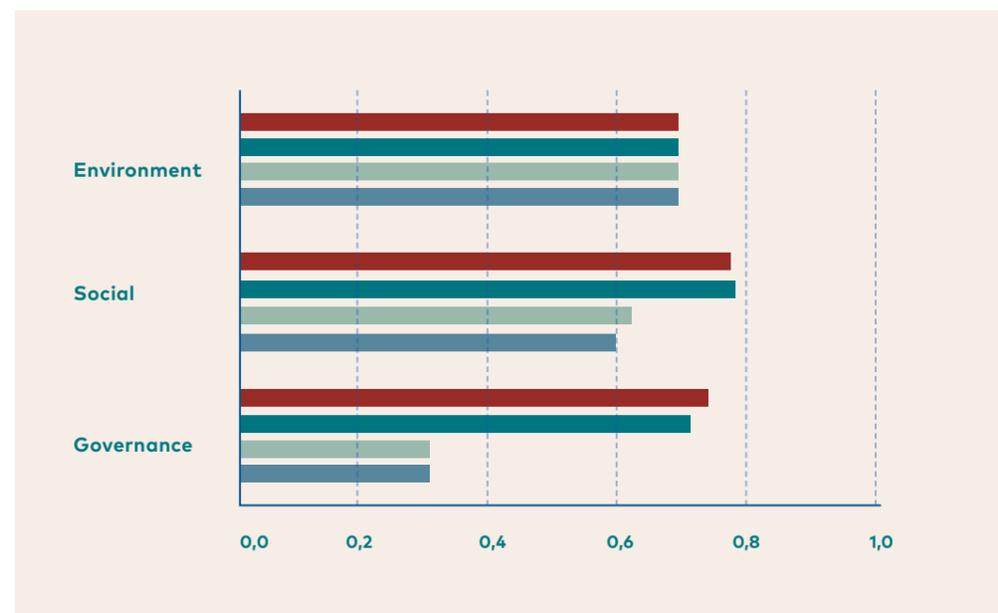
It is of course important for our Security & Privacy team to continue to maintain the ISO 27001 certifications. In addition, work is being done to comply with the requirements of NIS2 (Network and Information Security), Europe's new cybersecurity directive, and DORA (Digital Operational Resilience Act), the directive for cybersecurity at financial institutions.

TIM-rating

ESG-Register Foundation

The CSR Register measured Eurofiber's ESG program through its TIM rating. TIM stands for: Transparency, Impact and Management. Based on 21 criteria divided into these three categories, a weighted average score is calculated. The scorecard has a maximum of 5 stars.

Eurofiber has made steady progress on ESG in recent years. By 2023, it had also made significant progress, particularly on impact of the environment component, bringing the 2023 score to a weighted average of 75% (55% in 2020). This resulted in a TIM score of 4 stars.



Certificates and Assessments

Overview of certificates and other assessments by independent third parties.

| | |
|----------------------------|---|
| Ecovadis (Platinum) | According to EcoVadis sustainability rating in 2023, Eurofiber Netherlands has achieved a gold status and platinum in 2024. Eurofiber ESG-program in global top 1% best-performing companies! |
| ISAE 3402 (Type II) | The Eurofiber Fiber Division has an ISAE 3402 Type II statement for Eurofiber in The Netherlands. The Cloud Division has also an ISAE 3402 Type II statement. |
| ISO 14001 | Design, management and operation of cable infrastructures and telecom services by Eurofiber Nederland B.V. Providing Housing Services for ICT Infrastructure by Eurofiber Cloud Infra B.V. These services encompass secured housing, uninterrupted power supply, access- and climate control, connectivity & compute resources. |
| ISO 22301 | Eurofiber Cloud Infra B.V. is certified for ISO 22301 with the scope; providing housing services for ICT infrastructures. These services encompass secured housing, uninterrupted power supply, access and climate control, connectivity & compute resource. |
| ISO 27001 | Eurofiber holds certificates such as the ISO 27001 standard for information security. ISO 27001 certification provides our customers with a guarantee that the integrity, confidentiality and availability of data are safeguarded. The scope of the ISO 27001 certification of the various BU's is described below. Information security with regards to the construction, maintenance and exploitation of cable infrastructure and connectivity services regarding the Statement of Applicability (SoA) version 3.6 dated 30 November 2020 by Eurofiber Nederland B.V. Providing Housing Services for ICT Infrastructure. These services encompass secured housing, uninterrupted power supply, access- and climate control, connectivity & compute resources regarding the SoA version 1.3 dated 1 November 2021 by Eurofiber Cloud Infra B.V. |

| | |
|---|--|
| ISO 50001 | Eurofiber Cloud Infra is ISO 50001 certified (Energy Management System) for the datacenters in The Netherlands. Providing housing services for ICT infrastructure. These services encompass secured housing, uninterrupted power supply, access- and climate control, connectivity & compute resources. |
| ISO 9001 | Design, management and operation of cable infrastructures and telecom services by Eurofiber Nederland B.V. Eurofiber Cloud Infra B.V. is ISO 9001 certified. Providing housing services for ICT infrastructure. These services encompass secured housing, uninterrupted power supply, access- and climate control, connectivity & compute resources. |
| Carrier Ethernet 2.0 Certification MEF | Concerning Carrier Ethernet 2.0 Certification E-Access EPL, E-Access EVPL, E-NNI MEF 2.0, Eurofiber Nederland BV. |
| GRESB Infrastructure Asset Assessment | The GRESB Infrastructure Asset Assessment provides the basis for systematic reporting, objective scoring and peer benchmarking of ESG management and performance of infrastructure assets. In 2023 Eurofiber Group achieved a score of 91 out of 100. The Management Component measures the entity's strategy and leadership management, policies and processes, risk management and stakeholder engagement approach, comprising of information collected at the organizational level. It is structured into 5 aspects: Leadership/Policies/Reporting/Risk Management/Stakeholder Engagement The Performance Component measures the entity's performance, comprising of information collected at the asset level. It is structured into 12 aspects: Implementation/Output & Impact/Health & Safety/Greenhouse Gas Emissions/Air Pollution/Water/Waste/Biodiversity & Habitat/Employees/Customers/Certifications & Awards |
| ISO 20400 Sustainable Procurement | ISO 20400 contains practical guidelines for public and private organizations to organize their procurement process in a socially responsible manner and to ensure that it is in line with their sustainability strategy. The guideline defines the main principles of socially responsible procurement (SRI), such as accountability, transparency, respect for human rights and ethical behavior. ISO 20400 also indicates the importance of risk management. |



RI&E Eurofiber

The scope of this report is Eurofiber The Netherlands, Eurofiber Belgium, and Eurofiber Cloud Infra.

RI&E Safety in the chain

As a main contractor we take our responsibility. We must have insight into the potential risks our contractors and their subcontractors are exposed to. This is so we can set the contractual framework for a safe working environment.

The RI&E is set up by the Eurofiber QSHE Department and verified by the certified safety experts of AECOM.

Awards and Rankings

Overview of awards, rankings and other recognitions issues by third parties.

Platinum status EcoVadis

According to EcoVadis latest sustainability rating in 2024, Eurofiber Netherlands has achieved a platinum status. With this platinum status, the ESG initiatives of Eurofiber globally reach the top 1% best-performing companies out of a total of 130,000 assessed companies.

Global Capital's Sustainability Linked Loan of the Year Award

In 2022 Eurofiber completed a Euro 1.5 billion sustainability-linked refinancing supporting further network expansion across Europe. For this facility Eurofiber in 2023 received the GlobalCapital's Sustainability Linked Loan of the Year Award, one of the leading information sources of the international capital markets. This prestigious award was given following a poll of parties in the financial markets.

Top Employer 2023/2024

The Top Employer institute certifies organizations based on the participation and results of their HR Best Practices Survey.

RightBrains Digital Leadership & Diversity Award

Eurofiber's Group Director People & Facilities, Yvonne van Rees Vellinga-Leenders, has won the RightBrains Digital Leadership & Diversity Award in 2023.

#49 Computable 100 image survey 2023 ICT companies

The Computable 100 is an annual ranking of the most popular ICT companies and non-ICT organizations as business partners/clients, in terms of innovation, as employers and the level of knowledge of their own ICT professionals.

Recognition vital infrastructure

Certain processes are so essential to Dutch society that outage or malfunctioning lead to severe social disruption and poses a threat to national security. These processes entail the Dutch vital infrastructure.

The fiberoptic network of Eurofiber has been designated as a vital infrastructure for The Netherlands by the Ministry of Economic Affairs and Climate (EZK), which is responsible for telecom.



The status of vital infrastructure also means that the government offers Eurofiber a helping hand where and when necessary. 'Examples of this are the ICT support provided by the National Cyber Security Centre (NCSC) or the alerting from the National Coordinator for Security and Counterterrorism in the

event of a terrorist threat', according to the Ministry of Economic Affairs and Climate. This recognition therefore formally underlines the importance of Eurofiber for Dutch society.

Assurance statement

Eurofiber Nederland B.V (further referred to as Eurofiber) has commissioned FIRA Sustainability B.V. (further referred to as FIRA) to provide external assurance on the reliability of its Corporate Social Responsibility information as presented in the CSR-Register (also known as MVO-Register). This statement is issued to Eurofiber based on our assessment of the content, including underlying systems and available evidence, as disclosed in its CSR Report and CSR Scorecard. This statement is intended for clients and other stakeholders who have a professional interest in Eurofiber sustainability performance and opportunities.

Scope

The scope for this assignment is: Operation and maintenance of fiberoptic networks by Eurofiber Nederland B.V. (chamber of commerce 34134377) in The Netherlands and Eurofiber N.V. in Belgium. Rental of datacenter space, ICT services related to connectivity and datacenters by Eurofiber Cloud Infra B.V. in The Netherlands. Activities of all other foreign subsidiaries of Eurofiber Holding are not in scope, unless stated otherwise.

CSR Report

Eurofiber expresses commitment to the principles of corporate social responsibility, and discloses its ambition on CSR issues as prioritized by the CSR-Register, including management approach, policies, measures and plans.

Methodology & Work Undertaken

Organizations process its sustainability information in the CSR-Register consistent with the ISO 26000 standard. FIRA verifies all claims and information in the CSR-Report based on moderate assurance. Claims and related information in the CSR-Report are reviewed based on the evidence made available by Eurofiber to FIRA to determine the plausibility of information. FIRA ensures that the assessment team possesses the required competencies and adheres to the principles of auditing regarding ethical conduct, professional integrity, and independence.

Conclusion

Eurofiber reports about initiatives and performance related to sustainability. Based on the work undertaken, we conclude that the claims and information portrayed through its report in the CSR-Register are reliable.

Summary of FIRA Comments

We compliment Eurofiber on initiatives undertaken. Please find a summary of our comments as published in the CSR-Register below:

- **Balance & Completeness:** A management approach has been disclosed on all issues and several clear objectives. We encourage Eurofiber to further expand these objectives to all CSR aspects and to disclose results to monitor progress towards its ambitions. We compliment Eurofiber on the progress of its CSR program, and on disclosing new initiatives on diversity, inclusion and climate, including working with supply chain partners on this issue. Other measures are focused on using refurbished equipment, reduction of chemicals, employee engagement and development, sustainable procurement and data protection. We encourage Eurofiber to continue to quantify and disclose the impact of measures on CSR issues.
- **Code of Conduct:** A company specific code of conduct is place.
- **Commitment to CSR:** Eurofiber has committed to the general CSR principles and shown commitment to progress on material issues through its CSR declaration and CSR report.
- **Materiality:** Given the upcoming legislation (CSR-Directive) we encourage Eurofiber to review the material topics in the existing report based on financial materiality, impact materiality and stakeholder opinion; and to adjust reporting accordingly.

Date of issue: May 30, 2024

FIRA Sustainability B.V.





This report has been assembled from the ESG information of Eurofiber as registered in the CSR Register.

The information in this report has been verified by FIRA Sustainability.

The assurance statement is included in this report.

| | |
|-------------------------|--------------------------|
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| Postal code/City | 3605 MA Maarssen |
| Country | The Netherlands |