Assurance Statement Infinite Group

Infinite Group has commissioned FIRA Sustainability B.V. (further referred to as FIRA) to provide external assurance on its 2025 sustainability report. This statement confirms the reliability of the sustainability information published in the report. We have based our assessment on a comprehensive review of the content, underlying systems and available evidence. With this statement, Infinite Group offers its customers and other stakeholders transparency and confidence regarding its actual performance.

Responsibilities

Infinite Group (and its subsidiaries) management are responsible for collecting the data and preparing the sustainability report. FIRA's responsibility is to provide an independent and expert opinion on this report, based on our research. FIRA has not been involved in compiling the sustainability report or the data collection process; we carried out this assurance engagement completely independently and impartially.

Scope Infinite Group for Sustainability Report

The organizational scope encompasses all business activities of Infinite Group (Chamber of Commerce 51311240), a specialized provider of global IT lifecycle management and sustainable infrastructure solutions.
The group operates in the market through two distinct, complementary brands:

- Ynvolve (Chamber of Commerce 09164735): Specializing in independent enterprise IT infrastructure sourcing, circular hardware solutions, infrastructure optimization, and hardware lifecycle management (including asset disposition, refurbishment, and remarketing).
- Exellyn (Chamber of Commerce 09175499): Specializing in global IT logistics, complex international deployment, trade compliance, and Importer of Record (IOR) / Exporter of Record (EOR) services for enterprise IT infrastructure.

The core activities across these brands include the procurement, configuration, worldwide distribution, logistics management, maintenance, technical support, and circular decommissioning/refurbishment of enterprise-grade IT hardware and datacentre infrastructure.

Our approach, methodology and work undertaken

FIRA has assessed the claims in this report on the basis of a Type 2 engagement with a moderate level of assurance, in accordance with the AA1000AS standard (v3). This means we have evaluated both Infinite Group's adherence to the four AccountAbility Principles and the reliability and quality of the specified sustainability performance information.

What we did specifically:

- We verified the sustainability information of 2024 and 2025, including all qualitative claims.
- We assessed the data collection and reporting processes.
- We carried out checks and interviewed relevant staff and management.
- We verified the accuracy and completeness of the source information through sampling.
- We checked the qualitative claims and, where applicable, matched them with supporting quantitative data.
- We recalculated quantitative data where needed.
- We verified that the report is compliant with the VSME standard and meets all VSME requirements.

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Inherent Limitations & Understanding
The accuracy and completeness of sustainability data are naturally subject to inherent limitations, given the diverse methods used to calculate or estimate such data. Our assurance work focused specifically on the data and claims presented for the reporting period 2024 and 2025. Forward-looking statements and future targets were evaluated on their presence and alignment with policies, but the actual achievement of these goals falls outside the scope of this assessment.

Honest forward: Accomplishments & Recommendations

Accomplishments and recommendations according to the principles of accountability
Infinite Group has firmly embedded sustainability within the organization. Our conclusions and recommendations regarding the four core principles of accountability are:

- **Inclusivity:** A formal commitment to stakeholder engagement is part of the ESG policy, and a stakeholder mapping exercise has been carried out as part of the CSRD implementation. We encourage Infinite to add additional insight into the Infinite value chain and on stakeholder inventory and engagement in the next version of the report. We also encourage Infinite to develop a formalized, repeatable process to identify, map, and evaluate stakeholder engagement, and to include metrics on the ESG dashboard to measure its success.
- **Materiality:** A formal double materiality analysis (DMA) was executed to evaluate and weigh sustainability matters as part of CSRD implementation. We encourage Infinite to embed this materiality analysis into a Standard Operating Procedure (SOP).
- **Responsiveness:** A formal commitment to stakeholder engagement is part of the ESG policy. We encourage Infinite to further organize stakeholder communication to illustrate an effective response to stakeholder needs. Specific to partners, we encourage Infinite to increase stakeholder dialogue on sustainability and codes of conduct. We recommend further developing the supplier assessment into a formal, repeatable process.
- **Impact**: We commend Infinite for setting up an elaborate ESG Dashboard that actively tracks the 2025 - 2030 Sustainability Goals and Objectives. We encourage Infinite to expand the dashboard with specific, materiality-related ESG performance metrics and to execute a formal annual management review. We also encourage Infinite to consistently report on all (platinum) material sustainability matters. Finally, we compliment Infinite on the exceptional tidiness and good housekeeping in its production facilities.

Accomplishments and recommendations on the quality of the sustainability information
Based on the work performed and the samples taken, we conclude that the data and claims presented in the Infinite Group sustainability report give a true and fair view of its sustainability performance.

- **Reliability, consistency and comparability**: During the assurance engagement, all necessary evidence was available to substantiate the metrics presented in the current sustainability report. We encourage Infinite to further improve the governance of sustainability metrics, including establishing clear responsibilities and organizing internal controls.
- **Completeness:** Infinite shares metrics for a number of material sustainability matters. We encourage Infinite to develop performance metrics for sustainability matters not yet addressed, and to supplement metrics for material matters that have been partially addressed. Regarding Green House Gas (GHG) emissions, we commend Infinite for issuing their climate footprint and also publishing scope 3.1 (purchased goods) data. We encourage Infinite to focus on the scope items that matter most for their business, i.e., 3.11 (use of sold products) and 3.12 (end-of-life treatment), rather than spending too much time on scope items that are expected to have limited consequences
- **Accuracy**: We understand that gathering data and mapping out reporting processes is a major journey for companies. During our audit, we noted that Infinite Group's underlying source

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documents were well-organized and readily available. A number of recalculations and process reconstructions were performed during the verification process due to a lack of formalized and documented calculation pathways. Together with the team, we successfully reconstructed these paths during the audit (for example, for HR and GHG data). All data has been subject to thorough scrutiny during the verification, confirming the reliability of the final figures once the calculation steps were established.

Honest forward: Conclusion Summary

Based on the work undertaken and all considerations set out above, our opinion on the Infinite Group 2025 Sustainability Report is:

- **Reliable.** Infinite Group reports clearly on its sustainability initiatives and performance in its 2025 Sustainability report. Based on moderate assurance, we conclude that the sustainability information in the report is plausible and reliable.
- **VSME compliant.** We confirm that the Infinite Group Sustainability Report complies with the basic and extended modules of the VSME (Commission Recommendation (EU) 2025/1710 of 30 July 2025) — the voluntary sustainability reporting standard for enterprises developed by EFRAG (European Financial Reporting Advisory Group).

For Infinite Group, this ESG report is not the end of a journey. It is a valuable, evidence-based foundation on which to build further progress towards an increasingly sustainable business.

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On behalf of FIRA

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A.C. de Bruijn
Managing Director (CSAP)