honest forward

Assurance Statement Eurofiber Group

Eurofiber Group (formally registered as Eurofiber Holding B.V. and further referred to as Eurofiber) has commissioned FIRA Sustainability B.V. (further referred to as FIRA) to provide external assurance on its sustainability information. This statement confirms the reliability of the sustainability information published in the report *'Eurofiber ESG Report 2025: Our progress on Environment, Social & Governance'*. We have based our assessment on a comprehensive review of the content, underlying systems and available evidence. With this statement, Eurofiber offers its customers and other stakeholders transparency and confidence regarding its actual performance.

Responsibilities

Eurofiber management is responsible for collecting the data and preparing the ESG report. FIRA's responsibility is to provide an independent and expert opinion on this report, based on our research.

Scope ESG report

The assurance assignment and this statement relate to the following activities: Operation of fiberoptic networks of Eurofiber Nederland B.V. in the Netherlands and Eurofiber N.V. in Belgium; Installation and services of telecom networks of Arcadiz Telecom N.V. in Belgium, including Arcadiz Telecom B.V. in the Netherlands; Rental of datacenter space, ICT services related to connectivity and datacenters by Eurofiber Cloud Infra B.V., including Bytesnet Groningen and Bytesnet Rotterdam in the Netherlands; Operation of fiberoptic networks and datacenter services in France by Eurofiber France SASU and subsidiaries Avenir Telematique SASU, (ATE) and Eurofiber DC SASU; and Operation and development of fiberoptic infrastructure in Germany by Eurofiber Netz GmbH. Activities of Eurofiber Group joint ventures (Unifiber and NGN) are outside the scope of this assurance assignment.

Our approach, methodology and work undertaken

FIRA has assessed the claims in this report on the basis of 'moderate assurance'. The assessment was carried out in accordance with the international AA1000AS standard (v3). We also work in accordance with our own strict quality guidelines. FIRA was not involved in any way in the data collection process or drafting of the report; we carried out our work completely independently and impartially.
What we did specifically:

- The sustainability information of all reporting years has been verified, including qualitative claims.
- The data collection and reporting processes have been assessed.
- Checks have been carried out and discussions were held with relevant staff and management.
- The accuracy and completeness of the source information was verified through sampling.
- The qualitative claims were verified and where applicable matched with supporting quantitative data.
- Performed trend analysis and recalculation on quantitative datasets.
- Verified that the report is compliant with the VSME standard and meets all VSME requirements.

Honest forward: Accomplishments & Recommendations

Accomplishments and recommendations according to the principles of accountability

Eurofiber has firmly embedded sustainability within the organization. Our conclusions and recommendations regarding the four core principles of accountability are:

- **Inclusivity:** Through this statement and the ESG report, the management of Eurofiber demonstrates that it highly values engagement with stakeholders. We encourage Eurofiber to plan stakeholder engagement systematically: appoint a designated owner, document the results of the stakeholder dialogue more explicitly and in a centralized manner. And to include this inventory and dialogue in even greater detail in the next report.
- **Materiality:** A thorough (double) materiality analysis has been carried out. The Eurofiber sustainability program was based on this analysis, ensuring a clear direction and strong focus on what really matters.
- **Responsiveness:** The report demonstrates active collaboration with a wide variety of relevant stakeholders: employees, customers, suppliers, partners, industry organizations and society. In line with the principle of inclusivity, we recommend that Eurofiber continues to develop its communication with stakeholders and report specifically on this in future.
- **Impact**: With the report Eurofiber has established a strong foundation and shows that it is making a real impact in many areas. As a 'Great Place to Work' Eurofiber gives due attention to employee development, health and safety, inclusion and diversity. Regarding the environment, the broad industry and supply chain initiatives that Eurofiber displays regarding circularity and climate change are great examples of how Eurofiber is trying to improve impact on these aspects in collaboration with related stakeholders. Not just for its own performance but throughout the value chain.
  We encourage Eurofiber to:
  1. Continue its efforts to replace financial-data-based Scope 3 emissions with actual supplier data;

2. Supplement existing objectives regarding employee development and sustainable procurement with SMART-formulated targets and report accordingly; and
3. Find ways to report data protection metrics externally, while internal reporting remains well-managed.

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 Eurofiber ESG report give a true and fair view of Eurofiber ESG performance. Eurofiber has a good grasp of its own metrics and is able to explain trends and differences clearly.

- **Process and systems:** Current reporting process relies heavily on the ESG manager. To reduce vulnerability and ensure quality, we recommend embedding agreed definitions and calculation methods (of the VSME) with the departments involved. By placing responsibility with the relevant departments, sustainability will increasingly become an integral part of day-to-day operations.
- **Control:** By moving ownership of the data and calculations to the operational level, opportunities for internal control arise. The role of the ESG manager then shifts from 'creator' to 'controller'. These additional checks during the data collection and reporting process will enhance efficiency in these processes and overall accuracy and reliability of the reported figures.
- **Completeness and accuracy:** Any initial ambiguities regarding definitions and calculations, for example with requirements of the VSME standard, were resolved immediately during the audit or the follow-up process. Based on our sample checks, we have not identified any material issues of concern. The figures provided by Eurofiber are accurate.

Honest forward: Conclusion Summary

Based on the work undertaken and all considerations set out above, our opinion on the Eurofiber ESG report is:

- **Reliable.** Eurofiber reports on its sustainability initiatives and performance in its ESG report 2025. Based on moderate assurance, we conclude that all material topics are addressed and that the sustainability information in the report is plausible and reliable.
- **VSME compliant.** We confirm that the 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 Eurofiber, 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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