kpn

Value of connection
Integrated annual report 2025

Sustainability statement

General   Environmental   Social   Governance

General disclosures – Basis for preparation

General basis for preparation of the sustainability statement (BP-1)

KPN's sustainability statement has been prepared in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission. It includes the "quick fix" amendments to this first set of ESRS, as well as the specifications adopted pursuant to Article 8(4) of Regulation (EU) 2020/852 of the European Parliament and of the Council. The report also incorporates the Delegated Regulation (EU) 2026/73, which formed the basis for the EU taxonomy eligibility and alignment assessments for the 2025 reporting period. Although the CSRD has not been transposed and implemented in Dutch law in a timely fashion, KPN has chosen to anticipate on this implementation and reports in line with the CSRD. In applying the "quick fix" amendments adopted by the European Commission, KPN has applied the applicable ESRS phase-in provisions. As a result, while all ESRS standards remain applicable, certain disclosure requirements are not yet reported and will be phased in in subsequent reporting periods.

The sustainability statement has been prepared on a consolidated basis and the scope of this consolidated sustainability statement is the same as the scope of consolidation in our financial statements. Unless stated otherwise, environmental, social and governance (ESG) information covers the consolidated KPN Group including its subsidiaries for all ESRS disclosure requirements. However, for entity-specific disclosures, such as KPN-specific metrics and targets, only KPN B.V. is reported.

KPN did not make use of the exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in the articles 19a(3) and 29a(3) of Directive 2013/34/EU. The comparability of sustainability information may be limited due to a lack of historical sustainability information in accordance with

the ESRS and standardized measurement practices, allowing for varied acceptable measurement techniques, especially in the initial years.

KPN's value chain

This sustainability statement includes value chain information relating to KPN's direct and indirect business relationships. Its scope covers KPN's downstream and upstream value chain through which KPN has material impact and where its risks and opportunities are material. KPN's value chain goes beyond the first tier, e.g., indirect business relationships, and includes shareholding positions in joint ventures and investments.

Sensitive information

Given the sensitivity of cybersecurity-related information, KPN has applied the option under ESRS 1 section 7.7 to omit detailed disclosures on certain cybersecurity metrics and targets. Disclosure of such information could increase exposure to external threats. KPN therefore only reports metrics and targets related to security awareness, the maturity of security monitoring and incident response, and the number of "code orange" and "code red" cybersecurity incidents.

Disclosures in relation to specific circumstances (BP-2)

Time horizon

When preparing our sustainability statement, the short-term time horizon is defined as the same period as the short-term reporting period in our consolidated financial statements (current positions: less than one year). The medium-term time horizon is defined as between the end of the short-term reporting period (as above) and five years, and the long-term time horizon as more than five years. These time horizons are used in all the information presented here, unless stated otherwise.

Physical climate-related risks

KPN has defined the following time horizons for assessing physical climate-related risks:

- Short term: 1 year, aligned with the financial reporting period and operational planning cycle;
- Medium term: 2 to 5 years, corresponding to the strategic planning horizon and asset maintenance schedules;
- Long-term: Beyond 5 years, aligned with the expected lifetime of major infrastructure assets (e.g., telecoms towers, data centers) and long-term capital investment plans.

These time horizons are used consistently across climate risk assessments and are linked to: The expected useful life of assets, such as fiber networks (20–30 years) and mobile infrastructure (3–15 years). The strategic planning cycle, which typically spans 3–5 years and informs decisions on network expansion, technology upgrades, and sustainability targets. The capital allocation framework, which includes long-term investments in climate adaptation measures, such as flood-resilient infrastructure and energy-efficient systems.

Estimations and uncertainty in metrics

The metrics set out below include value chain data estimated using indirect sources and/or a high level of measurement uncertainty:

- Scope 3 CO_2e emissions;
- Estimated avoided energy consumption, avoided CO_2e emissions and particulate matter emissions;
- Circular inflow;
- Reuse and recycling.

For details of the measurement uncertainties and estimations, reference is made to the metrics and targets sections in the "Environmental" section. Forward-looking information in this report involves risks, uncertainties and assumptions. Actual results may differ materially from those expressed in these forward-looking statements.

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The measurement of the metrics in this sustainability statement has not been subjected to external assurance other than the limited assurance provided by PwC, our independent auditor.

Changes in preparation or presentation of sustainability information

In case of material changes in the preparation and presentation of individual metrics and disclosures, we disclose the nature of these changes, the new information provided, including the difference between the previously reported metric and the revised metric and revised comparative figures (if possible). When it is not possible to report revised comparative information, this will be disclosed.

In 2025, there have been changes in the preparation and presentation of some sustainability metrics. The following metrics have been updated accordingly:

- Tons CO_2e per Gbps: We updated the definitions of Scope 1 net to gross emissions and Scope 2 market- to location-based, see "Climate change" and "Methodologies and assumptions" sections for details;
- Scope 3 emissions; Metric tons CO_2e, we updated Category 1 by replacing the spend-based with supplier-specific emission factors for two suppliers of handsets, tablets and wearables; see "Climate change" section for details;
- Collected CPE: We changed the underlying data source as of 2025, see "Resource use and circularity" section for details;
- "Percentage of Dutch population think their data is safe with KPN" is replaced by another question answered in the NPS questionnaire: "My data is secure at KPN". The 2024 figure is updated due to this changed calculation method. We also changed the name of this Key Performance Indicator (KPI) to "Data safety reputation" to better reflect the content;
- Presentation of the SecurX metric has been changed from the number to the percentage of KPN employees who are SecurX-certified. Also, the scope has been extended to a wider group of KPN personnel for whom new training variants have been developed, see "Security" section for details;
- KPN has its security monitoring and incident response maturity assessed every two years using the ETIS Security Benchmark and, since 2025, this assessment is based on the three-level TNO model instead of the former five-level method; see "Security" section for details;
- KPN changed the metric "5G traffic with a minimum downlink throughput of 6 megabits per second (Mbps)" to 4G and 5G combined. The 2024 figure has been adjusted from 99.98% to 99.38%. See "Network quality" section for details.

In addition, a new security KPI has been introduced in 2025: Response readiness: # "code orange" and "code red" cybersecurity be-alerts.

Reporting errors prior periods

The Scope 3 figure for 2024 contained some misstatements, which have been adjusted:

1. The DEFRA emission factor set has been updated for spend-based and revenue-based calculations, impacting Categories 1, 2, 5, 6, 7, 9 and 15;
2. The electricity emission factor has been corrected by applying the appropriate well-to-tank (WTT) in Category 3;
3. Category 11 emissions have been updated to include free products, which were previously excluded;
4. Installed base figures have been revised for Category 13.

These corrections have been adjusted in the 2024 comparative figures, resulting in higher Scope 3 emissions for the year 2024: 823,223 metric tons CO_2e (compared with 813,481 metric tons CO_2e as disclosed in prior year). Also base years 2014 and 2015 have been adjusted (if applicable). See for details "Changes in Scope 3" in the "Environmental" section.

Scope 1 2024 figure contained some errors related to the emission factor for CNG, the volumes of car fuels and it incorrectly included emissions from HVO-100 (biogenic fuel). See for details "Changes in Scope 1" in the Environmental section.

Furthermore, the average number of training hours in 2024 contained an error. For this year, the data quality has been enhanced resulting in a total average number of 38 training hours in 2024 (instead of the 72 hours reported in prior year). See for details "Training and skills development metrics (S1-13)" in the "Social" section.

In 2024, the gender pay gap (overall workforce and subtop) and the pay ratio did not include all variable components in the pay levels, nor the CLA increase. The 2024 figures have therefore been restated. See for details "Remuneration metrics (S1-16)" in the "Social" section. The data used for the calculation of the 2024 upskilling figure was not complete, therefore this has been restated. See for details "Metrics and targets (S1-5)" in the "Social" section.

Incorporation by reference

Certain disclosures within this sustainability statement are included by applying the option to incorporate information by reference. We incorporate by reference to other sections in this integrated annual report by indicating the specific section - see reference table below. Any other references in this sustainability statement are merely to provide more background information and should not be seen as "incorporation by reference".

Datapoint	Explanation	Reference
ESRS 2 DR BP-1 5.b.ii	KPN's subsidiaries	Appendix 1: "About this report"
ESRS 2 DR IRO-2 56 ESRS 2 Appendix B	Appendix B: List of datapoints in cross-cutting and topical standards that derive from other EU legislation	Appendix 3: "Datapoints that derive from other EU legislation"
ESRS 2 GOV-1 21	Composition and diversity of the members of the undertaking's administrative, management and supervisory bodies	Skills matrix that is included in the "Report by the Supervisory Board"
ESRS 2 GOV-1 23	Skills and expertise to oversee sustainability matters	Skills matrix that is included in the "Report by the Supervisory Board"
ESRS 2 GOV-1 29	Information about the incentive schemes and remuneration policies linked to sustainability matters for members of the undertaking's administrative, management and supervisory bodies	"Remuneration report", section "Targets LTI 2025"
ESRS 2 GOV-5 36	The main features of our risk management and internal control system in relation to the sustainability reporting process	Reliable sustainability risks in the "Compliance and risk" section
ESRS E1-3 29.c.i	Significant monetary amounts required to implement the actions taken related to lease cars	Disclosure Note 19 to the consolidated financial statements

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Reporting on current and future capex investments

KPN continuously invests in its network infrastructure and products, resulting in high-quality fixed and mobile networks. KPN focuses on improving the customer experience by further investing in the capacity, reliability and stability of its integrated network. These initiatives require significant investments in capital expenditure. KPN invested €1.26 billion in 2025 related to fiber rollout, customer-driven initiatives and other.

We plan to invest approximately €1.25 billion in 2026 in our network infrastructure, network quality, consumer and business market initiatives, products and services, which are investments that impact several of our material topics and IROs. Our action plans, including our transition plan, are embedded in and aligned with our business strategy. Our financial forecast relating to action plans is in progress, including future resources, capex and opex, and will be updated annually. Currently, we are not able to report on our future investment plans at the level of individual action plans, since our data structure does not accommodate this. Some investments impact the capex of multiple action plans, making it not possible to split resources by individual plans.

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Governance

Role of management and supervisory bodies addressing sustainability matters (GOV-1/2)

Composition and diversity of the members of the Board of Management and the Supervisory Board

KPN has a two-tier management structure with a Board of Management (composed of executive directors) and a Supervisory Board (composed of non-executive directors). The composition of the Board of Management is set out in the "Composition of the Board of Management" in the "Governance" section. Prior to or since their appointment as members of the Board of Management, all members have gained experience in telecommunications and IT and in digitalization and cybersecurity in the Netherlands. The composition of the Supervisory Board is described in the "Composition of the Supervisory Board", see the "Report by the Supervisory Board". Further information relating to their experience in telecommunications and IT and in digitalization and cybersecurity in the Netherlands is included in the "About the Supervisory Board" section. The independence of the Supervisory Board members is discussed in the "About the Supervisory Board" section.

Roles and responsibilities of the Board of Management and the Supervisory Board for sustainability matters

Overall ownership of sustainability matters lies with the Board of Management, as part of its overall responsibility for setting the company's strategy for sustainable long-term value creation. The Board of Management as a whole is responsible for setting and implementing the sustainability strategy, and for oversight of sustainability – related impacts, risks and opportunities. These responsibilities are laid down in the by-laws of the Board of Management.

In accordance with these by-laws, the Board of Management engages the Supervisory Board at an early stage in drawing up the strategy for sustainable long-term value creation and is accountable to the Supervisory Board for the strategy and the execution thereof.

The Supervisory Board oversees the development and implementation of the strategy, including the sustainability strategy and related targets by the Board of Management. The by-laws of the Supervisory Board similarly emphasize early engagement of the Supervisory Board with the Board of Management in drawing up the strategy. Furthermore, under these by-laws, the supervision by the Supervisory Board includes the Board of Management's activities regarding the creation of a culture aimed at sustainable long-term value creation and weighting of any impacts of the company and its activities on people and the environment.

To support itself in its oversight of sustainability matters, the Supervisory Board has established an ESG Committee from amongst its members as a preparatory committee. Its purpose, as described in its terms of reference, is to support and advise the Supervisory Board in overseeing the development and implementation of the company's sustainability strategy and the related targets, as part of KPN's overall strategy for sustainable long-term value creation. The ESG Committee acts, on behalf of the Supervisory Board, as a sounding board for the Board of Management on sustainability matters and target-setting, and provides guidance from the Supervisory Board in this respect. Separately, the Supervisory Board's Audit Committee oversees sustainability reporting developments and processes. To ensure proper alignment between the sustainability strategy and reporting, the chairs of the ESG and Audit Committee are each a member of the other committee. Target-setting on sustainability matters by the Supervisory Board (if and when required) is aligned between the ESG Committee and the Audit Committee. In the Supervisory Board, the ESG Committee reports on its deliberations (including on the reports it has received) on a quarterly basis. In addition, sustainability matters are on the Supervisory Board's agenda on an ad hoc basis, if and when relevant.

Whereas the Board of Management is ultimately responsible for setting and implementing the sustainability strategy and related impacts, risks and

opportunities, on a daily basis senior management develops and executes programs, plans and actions to ensure that sustainability ambitions and targets are met. To best support this, the Board of Management has divided responsibilities for the key themes of sustainability strategy (the ESG themes) among its members, in line with the primary field of (business) responsibility of each member. In this way, dedicated members of the Board of Management can monitor and provide support and guidance to senior management in the fulfillment of specific sustainability targets.

To further ensure coordination between the various ESG themes at operational level, and prepare decision-making by the Board of Management, a coordinating body – the ESG Board – has been installed on which responsible members of senior management serve. This ESG Board is chaired by the CSR manager, who reports to the EVP of Brand, Communications & CSR (who in turn reports to the CEO). The ESG Board thus supports the Board of Management in validating the sustainability-related impacts, risks and opportunities, defining actions and setting targets for relevant ESG themes and monitoring performance against those targets. The ESG Board meets once every four weeks.

Annually, targets related to material impacts, risks and opportunities for the year ahead are discussed with and set by the Board of Management, upon preparation by the CSR manager and the ESG Board. Once the targets are set by the Board of Management, performance on these targets, and results and effectiveness of policies, actions, metrics and targets are discussed with the Board of Management by the CSR Manager, in combination with an overall update on sustainability trends and external developments that have a (potentially) material impact on the company. In addition to these periodic ESG reviews, sustainability matters are addressed in meetings of the Board of Management on an ad hoc basis if and when relevant and are part of regular management oversight. Going forward, we foresee that reporting and oversight on sustainability-related impacts, risks and opportunities will become more and more integrated into regular management reporting and oversight structures, controls and procedures.

The Board of Management and the Supervisory Board aim to continuously develop appropriate skills and expertise to oversee sustainability matters and address the

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company's material IROs. This includes ensuring that the collective knowledge of both Boards covers the specific areas of ESG expertise relevant to the company's operations. Board members build their knowledge and expertise drawing on their broad business experience, input from company specialists and, where relevant, training programs or external advisers. This combination allows the Board of Management and the Supervisory Board making informed decisions and to provide informed guidance on how KPN addresses its identified material IROs.

In determining the composition of both Boards, the Supervisory Board takes account of the company's strategy, including its sustainability strategy and the associated material IROs. The Supervisory Board has set a profile for its composition that is applied periodically, and particularly when vacancies arise, to assess both the existing expertise and any gaps. This profile explicitly specifies that the Supervisory Board as a whole should possess knowledge of and/or experience in sustainability matters. If the Supervisory Board concludes that it does not have sufficient knowledge or experience in such matters, it may either nominate a candidate with such knowledge or experience, improve the knowledge or experience of its existing members through joint or individual education delivered internally or by external experts, or it may engage specific external advisers to provide targeted guidance. At present, the Supervisory Board includes members with expertise in environmental, social and/or governance matters, as indicated in the skills matrix that is included in the Report by the Supervisory Board. Through this structured approach, the Boards ensure that sustainability oversight is informed, effective and aligned with the company's material IROs.

The Board of Management approves the material impacts, risks and opportunities and takes them into consideration when defining and updating KPN's overall strategy. Specific attention is paid to ESG issues during the decision-making process on major transactions and, in some cases, this can lead to defining specific follow-up measures and monitoring. To support decision-making on major transactions, information submitted to the Board of Management and the Supervisory Board contains a description of ESG impacts and risks if relevant and material. Detailed descriptions of the material impacts, risks and opportunities (IROs) identified and addressed by the Board of Management in 2025 are disclosed in the "IRO table" in this "General information" section.

KPN's ESG governance structure
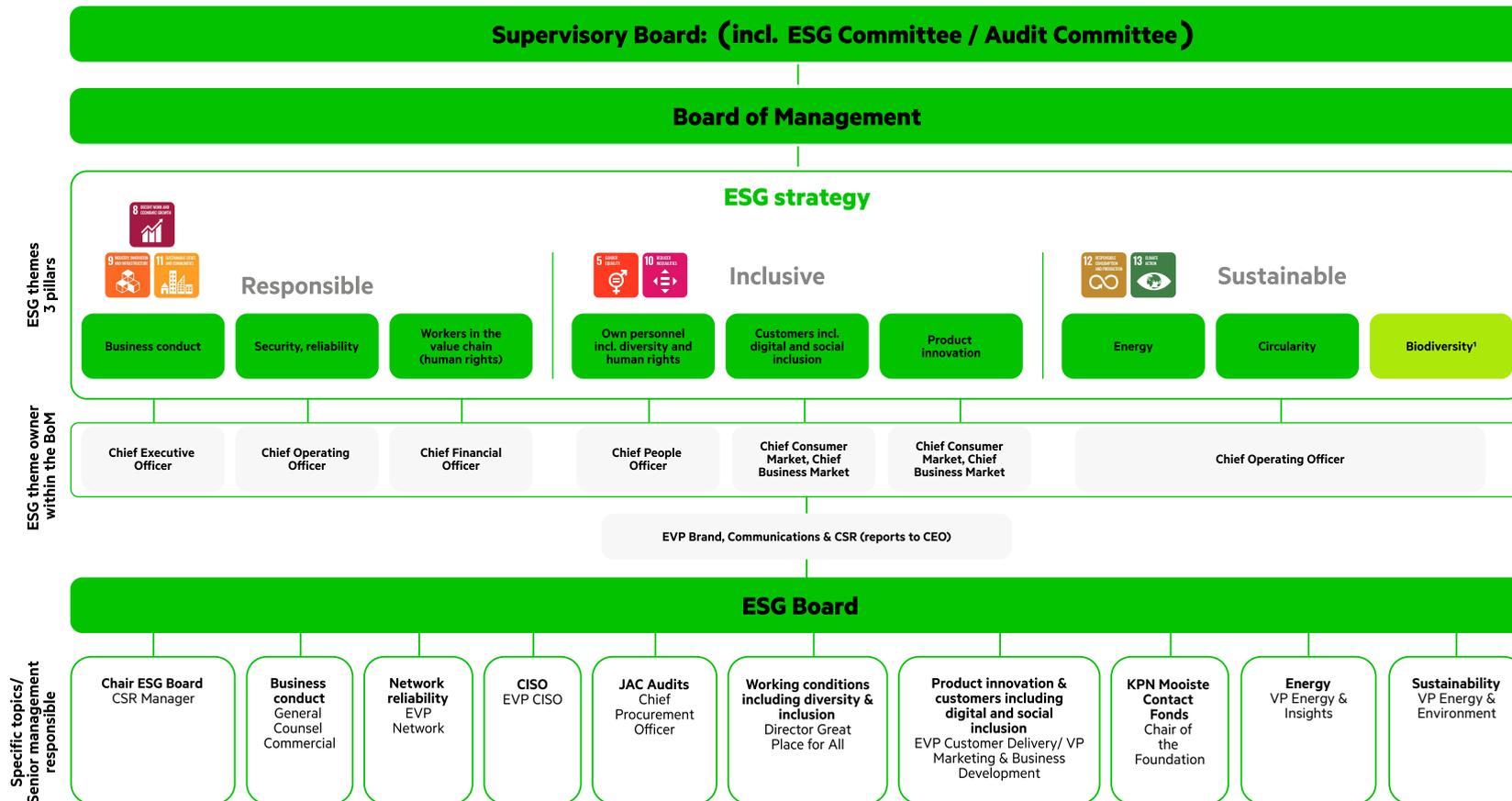
1 This emerging topic is integrated into KPN's ESG strategy (design phase, learning by doing) although it is not a material topic in terms of the double materiality assessment.

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Integration of sustainability-related performance in incentive schemes (GOV-3)

Sustainability-related performance is integrated in the incentive schemes for members of the Board of Management as laid down in KPN's remuneration policy. Its main principles are based on a balanced approach between market-competitive standards, the ratio between fixed and variable pay, and the economic and ESG contribution of the company.

The sustainability-related targets are included in the short-term incentive (STI) plan and the long-term incentive (LTI) plan. A detailed description of KPN's remuneration policy for the Board of Management, a breakdown of the specific sustainability-related targets included in the STI and LTI plans, including the 2025 performance, and the proportion of variable remuneration dependent on the ESG-related targets, are included in the "Remuneration report".

Statement on due diligence (GOV-4)

In this sustainability statement we provide information about the due diligence process with regard to sustainability matters, which helps us to assess KPN's impacts, risks and opportunities related to material sustainability matters. The main aspects and steps of the due diligence process we apply are described in the following sections of this statement.

Core elements of due diligence	Sections in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	i. Role of management and supervisory bodies addressing sustainability matters (GOV-1/2); ii. Integration of sustainability-related performance in incentive schemes (GOV-3); iii. Material impacts, risks and opportunities and their interaction with strategy and business model.
b) Engaging with affected stakeholders in all key steps of the due diligence	i. Role of management and supervisory bodies addressing sustainability matters (GOV-1/2); ii. Interests and views of stakeholders (SBM-2); iii. Description of the process to identify and assess material impacts, risks and opportunities (IRO-1); iv. Environmental, social and governance sections of this sustainability statement: policy tables answering minimum disclosure requirements; v. Environmental, social and governance sections of this sustainability statement: reflecting the different stages and purposes of stakeholder engagement throughout the due diligence process.
c) Identifying and assessing adverse impacts	i. Material impacts, risks and opportunities and their interaction with strategy and business model; ii. Description of the processes to identify and assess material impacts, risks and opportunities.
d) Taking actions to address those adverse impacts	i. "Environmental, "Social" and "Governance" sections of this sustainability statement: key action tables answering minimum disclosure requirements; ii. "Environmental", "Social" and "Governance" sections of this sustainability statement: reflecting the range of actions, including transition plans, through which impacts are addressed.
e) Tracking the effectiveness of these efforts and communicating	"Environmental", "Social" and "Governance" sections of this sustainability statement: metrics and targets.

Risk management and internal controls over sustainability reporting (GOV-5)

Following the requirements of the CSRD and related ESRS, KPN has started developing and implementing a control framework for reliable sustainability reporting (RSR), which will be further enhanced and expanded in the years ahead. The objective of the RSR framework is to safeguard the reliability of the sustainability information as disclosed in the sustainability statement and to ensure that the risk of material misstatements is reduced to an acceptable level. For this year, the RSR framework development focused primarily on the reliability of a limited number of sustainability KPIs that are used to monitor the realization of KPN's ESG objectives (see overview of these KPIs in the "KPN list of top risks"). For subsequent years, the scope will be broadened to other sustainability KPIs.

In addition to the RSR framework, several other procedures are implemented to reduce the risk of material misstatements in our sustainability statement, such as review procedures performed by subject matter experts within KPN and KPN Audit.

The RSR framework is part of KPN's internal control systems (KICS) and will, in the coming years, follow the same risk management methodologies, tooling and reporting principles as for the reliable financial reporting (RFR) and compliance frameworks, and in accordance with KPN's three lines model. In 2025, controls were designed for 13 of the 15 material sustainability KPIs within the RSR control framework and for 3 KPIs the controls have been implemented. Steps were also taken to further automate the internal KPI reporting, aimed at monitoring the sustainability objectives. For more information on the RSR framework including a description for the statement on risk management (*Verklaring omtrent Risicobeheersing*), see the "Compliance and risk" section.

The framework will comprise risks and controls in KPN's own operations, and will be supplemented — where necessary and possible — with the risks and controls of direct business relationships in the upstream or downstream value chain. See "Main risks" in the "Compliance and risk" section for the main risks identified and their mitigation strategies including related controls, which is incorporated by reference.

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Strategy

Strategy, business model and value chain (SBM-1)

Key elements of KPN's general strategy that relate to or affect sustainability matters

ESG is at the heart of what we do and is part of our strategy. We aim to be a frontrunner in ESG, striving for the highest rankings from e.g., MSCI and EcoVadis. Additionally, we are perceived as ESG leader by consumers according to research conducted by the Sustainability Brand Index.

This imposes a duty on us but is also a key area of differentiation. We believe that a sustainable business is a better business, and we are truly committed to creating long-term sustainable value for all our stakeholders.

In our strategy we focus our efforts in three areas, clearly linked to seven of the UN's Sustainable Development Goals (SDGs):

- We are a responsible corporate entity; we prioritize reliability and security and uphold fundamental human rights across our entire supply chain;
- We strengthen our commitment to diversity and inclusion in all respects, both as an employer and as a service provider. Our people-centric culture fosters sustainable growth, and our commitment to ESG makes us a force for good in Dutch society;
- We continue to work towards achieving net-zero emissions and circularity. We continue to reduce our energy consumption, even in the face of upward pressure from data volume growth.

Our sustainable growth journey: responsible, inclusive, sustainable

Our #BetterInternet campaign enables our customers in the Netherlands to enjoy seamless access to an reliable, high-quality and secure internet, powered by fiber and 5G. Our ESG approach and where exactly we are aiming for, can be found in KPN's ESG manifesto. We believe a better internet is about much more than speed tiering, unlimited bandwidth and private networks. It's about making the internet a trusted space where we can all thrive, a part of society where we all feel welcome and connected, and where we minimize the negative and maximize positive impact. KPN is experiencing more and more demands in the area of sustainability.

- Sustainability is viewed much more broadly these days. People now talk more about ESG and this covers a wide range of areas.
- Business customers, NGOs and governments have higher demands or simply expect us to do business in a sustainable way, and that a company should be a good citizen.
- Regulations force us to take more action and be transparent about our sustainability strategy. But, more importantly, we are intrinsically motivated to do good for society, with which we are inextricably linked. That is why we do everything we can to connect everyone in the Netherlands to a sustainable future.

As of 2024, the year we published our ESG manifesto, we decided to broaden our ESG scope because our strategy makes an impact on a broader range of areas. In our ESG strategy for 2024-27 we are focusing on three key pillars: responsible, inclusive and sustainable. We are committed to seven of the UN SDGs: SDG 5: Gender equality; SDG 8: Decent work and economic growth; SDG 9: Industry, innovation and infrastructure; SDG 10: Reduced inequalities; SDG 11: Sustainable cities and communities; SDG 12: Responsible consumption and production; and SDG 13: Climate action.

Responsible
We are committed to responsible business. Our services are consistently designed to be responsible and secure, ensuring that society can always count on us. For example, we aim to achieve around 100% radio network availability by 2026, to enhance our technical employees' awareness of problems such as phishing, and to raise Dutch people's confidence in the safety of their data with KPN. We aim to conduct business with respect for people, emphasizing ethical practices, sustainable procurement and good working conditions, while placing human rights at the forefront.

Inclusive
Connectivity is our strength, inclusion is our foundation. We are dedicated to building a digital society accessible to all, where individuals can be their authentic selves. We actively promote digital and social inclusion, ensuring that no one is left behind and everyone can seize the opportunities offered by the digital world. As an organization, we are committed to fostering diverse teams to enhance performance, provide a wider range of perspectives and ensure that our customers feel seen and valued. We assess our impact through various means, such as the level of participation by KPN employees in projects related to our foundation (KPN Mooiste Contact Fonds) and our efforts in connecting vulnerable individuals with others. As we move forward, these pillars will be reinforced with more tangible programs and measurable ambitions. We are working towards a future where sustainability is not just a license to operate but a license to grow.

Sustainability
Sustainability is not just a goal; it is embedded in everything we do. We recognize that resources are finite and are committed to efficient energy consumption and circularity. Our aim is not merely to minimize harm but to actively contribute to a greener future, supporting our customers on their own sustainability journeys.

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We prioritize sustainability by using 100% renewable electricity, enhancing energy efficiency, and optimizing energy consumption. And we empower our customers to embrace sustainability and environmental friendliness through innovative solutions, such as hybrid working models and smart solutions across diverse sectors. What is more, we are dedicated to advancing in our journey towards circularity, aligning with our goal of achieving net-zero emissions within our supply chain by 2040 (maximum 10% residual emissions to neutralize).

KPN's significant products and services, and markets and customer groups

As a telecommunications and IT provider in the Netherlands, KPN serves various customer groups. These can be divided into consumers, business and wholesale customers. Our business customers range from small and medium-sized enterprises (SME) to large corporate enterprises (LCE).

Our Consumer segment offers fixed and mobile telephony, fixed and mobile broadband internet and TV to retail consumers. Our Business segment offers fixed and mobile telephony, fixed and mobile broadband, TV and network-related ICT solutions, such as security, IoT (internet of things), cloud, connectivity and smart combinations to business customers. We also provide wholesale network services to third parties, such as mobile SIMs and broadband lines.

Headcount of employees by geographical areas

KPN is based in the Netherlands and this is our only country of operation. All of our 10,049 employees work in the Netherlands (2024: 10,333). See the "Own workforce" section for more information.

Sustainability-related goals

The table below provides an overview of a selection of KPN's sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders, with references to the strategic pillars and impact on the SDGs. More detailed qualitative explanations can be found in the specific sections of this sustainability statement.

Our Connect, Activate & Grow strategy aims to achieve sustainable Group service revenue growth by adhering to our purpose. The initiatives to be a responsible, inclusive and sustainable telco are fully integrated into our strategy and operating model. The sustainability statement and the "Sustainable value" sections in this integrated annual report discloses our performance on these KPIs.

Challenges

The main challenges lie in:
- realizing the goals set for the future;
- collecting reliable and complete sustainability information from our value chain;
- consolidating sustainability information of some subsidiaries due to limited availability;
- transition from manual activities to automated activities (e.g., calculation of Scope 1, 2 and 3).

Our critical solutions and projects include our supplier engagement programme, our partnership with JAC on value chain data to gain a better insight into the value chain across the sector.

Strategic pillar	Sustainability-related goal	Significant products/services	Customer categories	Geographical area	Stakeholder relationship	Goals
Inclusive	SDG 5: Gender equality	n/a	n/a	Netherlands	Employees, suppliers, society	Overall % women at KPN: ≥23% in 2026
Responsible	SDG 8: Decent work and economic growth	Our products and services serve economic growth in the Netherlands through our own workforce and by facilitating telecommunications services to the Netherlands	B2C, B2B, WHS	Netherlands	Employees, suppliers, society	EcoVadis spend coverage of our suppliers: >85% in 2026
Responsible	SDG 9: Industry, innovation and infrastructure	All significant products and services contribute to innovation and infrastructure	B2C, B2B, WHS	Netherlands	Customers, suppliers, society	Radio network availability: 99.7% in 2026
Inclusive	SDG 10: Reduced inequalities	We strive to design our products and services in an inclusive way	B2C, B2B, WHS	Netherlands	Employees, suppliers, society	Fiber footprint: up to 85% by 2030 (incl. GlasDraad)
Responsible	SDG 11: Sustainable cities and communities	All significant products and services and through our KPN Mooiste Contact Fonds and sponsoring activities.	B2C, B2B, WHS	Netherlands	Society, customers	Data safety reputation 2026: 95%
Sustainable	SDG 12: Responsible consumption and production	We aim to minimize the environmental impact of our products, services and infrastructure	B2C, B2B, WHS	Netherlands	Customers, suppliers, society	≥86% reuse and recycling in 2026
Sustainable	SDG 13: Climate action	We aim to minimize the environmental impact of our products, services and infrastructure	B2C, B2B, WHS	Global	Society, suppliers, nature	Scope 1 and 2 emissions: 3,700 and 95,000 metric tons CO_2e resp. in 2026. Scope 3: 600,000 metric tons CO_2e in 2030

KPN's business model and value chain

Our core activities

Our core activities relate to providing fixed and mobile networks and IT infrastructure to render services to KPN's consumer, business and wholesale customers in the Netherlands.

Building and maintaining infrastructure

We build and maintain our infrastructure in a continuous process with the aid of our suppliers, addressing coverage, capacity, speed, quality, continuity, and regulatory requirements on safety and privacy. Consequently, our main investments and expenses are made to build and maintain this high-quality infrastructure.

Delivering connectivity

We deliver connectivity services to customers and end-users. We do this by making sure that we route calls, data and video streams to and between the users of our networks reliably and securely and safeguarding high quality.

Serving customers

We serve our customers throughout their customer journey, taking care of all interaction between customers and KPN. We believe that our customers are looking for a one-stop-shop experience for integrated solutions and want us to simplify their life. We aim to serve our customers with the right products and the right customer experience.

Our services

Consumer

We are committed to offering retail customers a broad range of services in the areas of communication, information, entertainment and commercial services through single- and multi-play offerings. The services we offer across our different brands include fixed and mobile internet, TV and telephony.
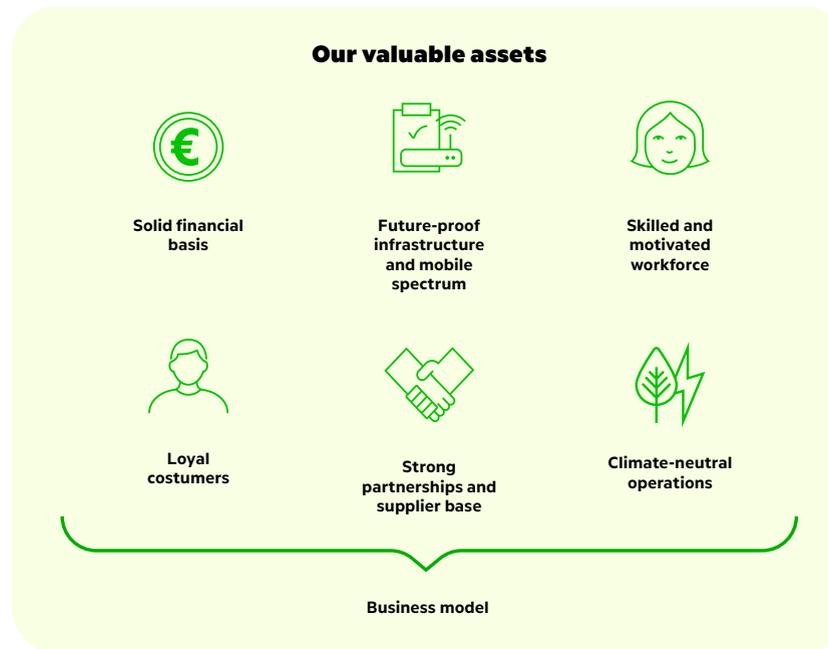
Business

We offer business customers a complete portfolio of services, from fixed and mobile telephony and internet to a range of end-to-end solutions in core connectivity and IT services such as cloud, security and workspace services.

Wholesale

We provide connectivity solutions to wholesale partners via our fixed and mobile networks.

Our business model creates value through six categories of capital.

Our valuable assets

Solid financial basis

Future-proof infrastructure and mobile spectrum

Skilled and motivated workforce

Loyal costumers

Strong partnerships and supplier base

Climate-neutral operations

Business model

These definitions are further specified as follows:

1. Financial: Solid financial basis. Capital providers provide us with the necessary capital for our capital-intensive business. We aim to realize a return on investment for our capital providers that outperforms the cost of capital while solidifying our financial position.
2. Manufactured: Future-proof infrastructure and mobile spectrum. We connect the Netherlands through high-quality networks and by strengthening the capacity of our networks and IT infrastructure.
3. Intellectual: Skilled and motivated workforce. We create a more simple effective and inclusive organization by acquiring, developing and retaining the right people and skills to become a stronger, more agile and profitable business and a great place to work.
4. Human: Loyal customers. We aim to build a satisfied customer base, offering customer journeys designed to accommodate the digital needs of our customers, ranging from consumers to large corporate enterprises.
5. Social relationships: Strong partnerships and supplier base. We join forces with ambitious companies to work on the applications of tomorrow, providing better and more innovative products to our customers while reducing adverse impacts across the supply chain.
6. Natural inputs: Climate-neutral operations. Our belief is that a sustainable business is a better business, and this is expressed through our climate-neutral operations and our ambition to achieve net-zero carbon emissions in our supply chain by 2040.

The assets highlighted above are key to our business model and provide the necessary input for carrying out our core activities. We do this by following our strategy and ensuring responsible operations.

Gathering, developing and securing these inputs is part of KPN's daily operations. We safeguard our value creation through governance, compliance and risk management. We engage with our stakeholders to secure these key inputs. Through the interaction with our employees we try to secure a skilled and motivated workforce. And it is the same for our other stakeholders: the investor community, customers, suppliers and NGOs that represent "silent stakeholders" such as nature. See the "Interests and views of stakeholders" section for more on stakeholder dialogues.

General   Environmental   Social   Governance

Our business model aims to deliver state-of-the-art network infrastructure; flexible, simple and converged products and services; focused innovation and digitalization; safeguarded privacy and security; sustainable employability and environmental performance and a responsible supply chain:

State-of-the-art network infrastructure

Flexible, simple and converged products and services

Focused innovation and digitalization

Safeguarded privacy and security

Sustainable employability

Environmental performance and responsible supply chain

We create value for our customers, shareholders and employees, and we impact Dutch society as a whole
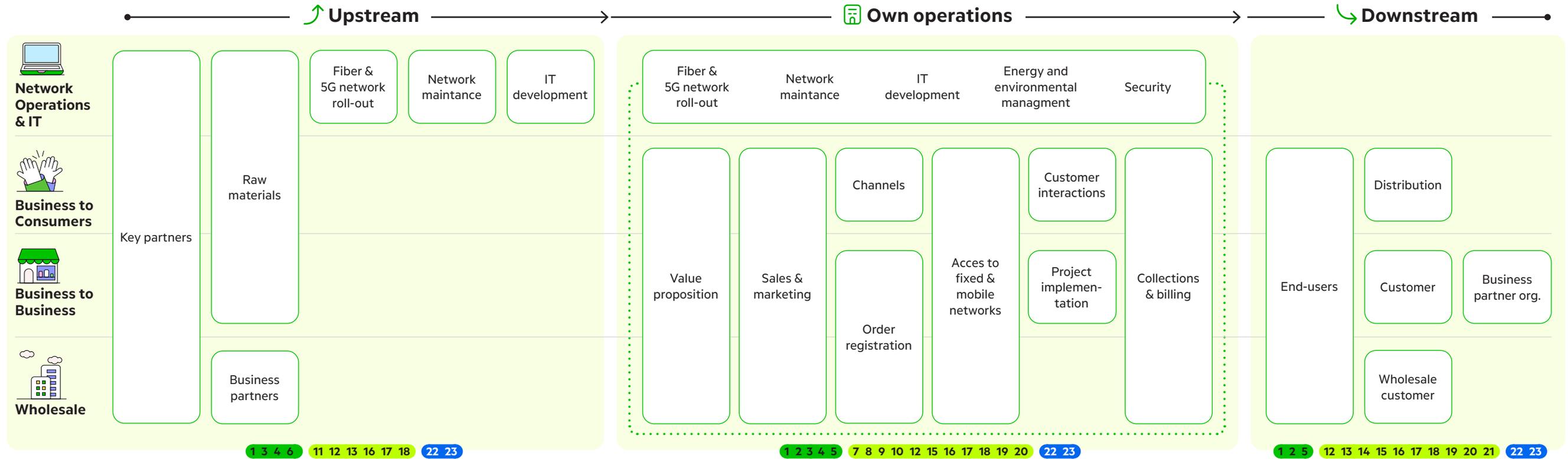
The value we create for our stakeholders is the direct result of our business model. Our business outcomes ensure that we can create long-term value for our customers, shareholders, employees and Dutch society. And this also helps us contribute to the realization of the UN's SDG's.

Sustainability statement

General   Environmental   Social   Governance

KPN's value chain

Our downstream and upstream value chain is visualized in the next graphic. Downstream actors are distributors, customers and end-users who receive products and services from KPN; upstream actors provide products and services to KPN.
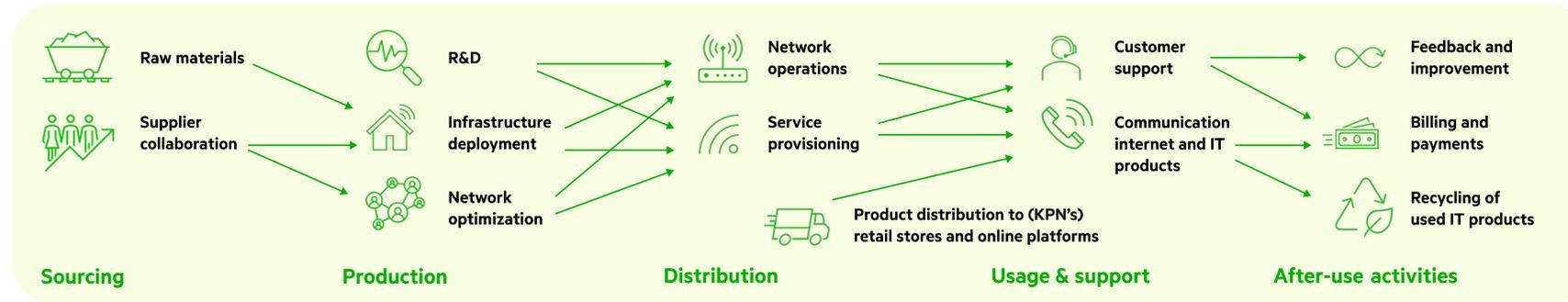
The numbers 1 to 23 correspond to the impacts, risks and opportunities which are described in more detail in the "Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS2 — SBM3)" section.

→ Upstream   🏢 Own operations   ↘ Downstream

Network Operations & IT

Fiber & 5G network roll-out | Network maintance | IT development

Business to Consumers

Key partners | Raw materials

Business to Business

Wholesale

Business partners

Own operations:
Fiber & 5G network roll-out | Network maintance | IT development | Energy and environmental managment | Security

Value proposition | Sales & marketing | Channels | Acces to fixed & mobile networks | Customer interactions | Collections & billing
Order registration | Project implemen-tation

Downstream:
End-users | Distribution | Customer | Business partner org.
Wholesale customer

Upstream IROs: 1 3 4 6 | 11 12 13 16 17 18 | 22 23

Own operations IROs: 1 2 3 4 5 | 7 8 9 10 12 15 16 17 18 19 20 | 22 23

Downstream IROs: 1 2 5 | 12 13 14 15 16 17 18 19 20 21 | 22 23

Impacts, risks and opportunities

Environmental

Climate change
1 Carbon emissions
2 Energy consumption
3 Grid congestion
4 Climate-related major incidents

Resource use and circular economy
5 Use and disposal of raw materials
6 Scarcity of (critical) raw materials

Social

Own workforce
7 Working condtions
8 Equal treatment - diversity
9 Tight labor market
10 Diversity - aging workforce

Workers in the value chain
11 Supplier working conditions

Privacy
12 Regulatory implications

Customer value
13 Connected society
14 Business digitalization

Network quality
15 Network quality
16 Unavailability of 112 service on mobile networks
17 Increased market share on broadband
18 Network interruptions

Security
19 Secure online environment
20 Implications on our license to operate
21 Security and data protection

Governance

Business conduct
22 Promoting a strong business culture of integrity and governance
23 Actively lobbying

KPN's upstream, own and downstream operations

Sourcing   Production   Distribution   Usage & support   After-use activities

For the IROs related to material sustainability matters, see the "IRO" table on p. 22-24.

Description of KPN's value chain
Upstream activities consist of sourcing and production: sourcing raw materials and acquiring essential materials such as fiber optic cables for network infrastructure, but also collaboration with suppliers and partners for technology and reliable components, and gathering technology feedback for continuous improvement.

Production, the next stage in upstream activities, starts with R&D. This includes improving existing products and services at KPN, e.g., by conducting experiments together with technology partners through KPN's field labs. It also includes infrastructure deployment — laying cables and installing equipment for network development. In addition, we optimize our network by carrying out regular maintenance and updates to ensure efficient network operations.

Our own operations can be divided into our network operations, providing services, and distributing products through KPN stores and online platforms. Network operations include:
- Deployment of the network;
- Performance monitoring: 24/7 surveillance to ensure network efficiency;
- Maintenance: regular upkeep to prevent and address network issues;
- Cybersecurity measures: implementing measures to safeguard against cyberthreats.

Service provisioning:
- Internet access: providing broadband and mobile internet connection;
- Communications services: offering various telecommunications plans and connections;
- IT services: providing IT infrastructure, cloud and security services.

Product distribution:
- Distributing communication, internet, and IT products to retail outlets;
- Retail partnerships: partnering with retail outlets to make products available;
- Online platforms: offering services through official third party websites and mobile apps;
- KPN's own retail stores and other channels such as the website and app.

Downstream activities consist of usage and support and after-usage activities:
- Usage of KPN's products and services by customers and customer support can be divided into communication, internet and IT products, and customer support;
- After-use activities can be divided into billing and payments, feedback and improvement, and recycling of used IT products.

Interests and views of stakeholders (SBM-2)

Our stakeholders
KPN's key stakeholders represent various internal and external stakeholder groups, including employees, government and regulators, investors, suppliers, business customers, retail customers, wholesale customers, and society - including affected communities and silent stakeholders such as nature.

Stakeholder dialogue
KPN is in continuous dialogue with a diverse set of stakeholders, with very diverse interests and motivations. Dialogues with these groups take place at different levels within our organization and are often part of our daily business. Members of the Board of Management attend some stakeholder dialogues, at which a variety of stakeholders are present. In what follows, we provide insight into all the interactions we had with different stakeholders in 2025, including our responses and actions. With our stakeholders we discuss the positive and negative impacts of our material (sustainability) matters and devise next steps.

KPN engaged with all key stakeholder groups last year. Neither the strategy nor the business model was amended in 2025 after engaging with these stakeholders. Our Connect, Activate & Grow strategy and our purpose (connect everyone to a sustainable future) remained the same. The Board of Management is mainly informed on the engagement with stakeholders through the monthly internal management letter. Major changes to KPN's strategy or business model as a result of stakeholder engagement are first discussed in the Board of Management. In the table on the next page, we describe the engagements per stakeholder.

General   Environmental   Social   Governance

Key stakeholder	Engagement — How it is organized	Purpose of engagement	Primary topics of interest — taken into account
Customers – consumers, business customers, wholesale customers	**Consumer segment:** • Through customer service • Through our engineers • In our stores • On social media • External panels for our Brand, NPS and RepTrak • Dedicated Experience Lab **Business segment:** • Via account managers, service managers, in our XL stores, our contact centers and via our business partners • Through customer panels, surveys, quarterly market research and workshops connecting customers' strategies with KPN • Via social media through our Business segment platform, The Digital Dutch • Through our Customer Experience Center **Wholesale:** • Via account managers, service level managers and the Customer Contact Center, as well as through project managers who help to implement changes or onboard new customers • Through a customer panel, expert sessions with product specialists and networking events	• Collecting and monitoring solicited and unsolicited customer feedback on a daily basis • Monitoring our reputation • Retaining customer loyalty and gaining market share • Evaluating our customers' needs and experience • Informing our customers of product developments and improvements • Keeping informed of market developments and strategic developments at our key customers	• Improvements to customer journeys • Improvements to services • Meeting customers' needs and expectations
Investor community – KPN's shareholders, bondholders as well as analysts	Corporate events such as: • AGM and Capital Markets Day • Meetings with (potential) investors, analysts and credit rating agencies during (virtual) roadshows, earnings calls, investor presentations and conferences • Timely press releases and regular publications of our quarterly results and integrated annual report press releases	• Ensuring that investors are informed about KPN's financial performance, strategy and risks • Securing financial resources • Fostering long-term growth • Managing and remaining aligned with investor expectations • Maintain positive relationships	Integrating feedback from investor community into decisions, such as: • Capital allocation • Sustainability initiatives • Technological innovation • Customer experience improvements • Balancing investor community's demands for short-term returns with long-term growth opportunities
Employees	• Extensive survey twice a year and smaller surveys throughout the year • Frequently dialogues between Board of Management members and employees • Engagement with works council (periodically) and trade unions	• Engaging with employees • Facilitating discussions on several themes • Discussing and approving new policies ensuring that employee perspectives shape our strategic direction • Fostering employee well-being and job satisfaction • Providing a healthy, diverse and inclusive work environment and ways for employees to stay well and engaged	• Shaping an inclusive and diverse organization and culture, in which our people can make impact • Diversity, equity and inclusion (DEI) to ensure that everyone feels welcome, can be who they are and participate on an equal level • Culture based on our culture manifesto that emphasizes full attention to our customers, thinking big, acting now and "working together is winning" together (see for our culture manifesto: https://www.overons.kpn/downloads/KPN-Manifesto-Better-Internet.pdf) • Leadership based on our leadership profile – giving purpose, engaging people, delivering performance • Focus on future skills and capabilities • Employee well-being by providing a healthy work environment and providing instruments that foster well-being

General   Environmental   Social   Governance

Key stakeholder	Engagement — How it is organized	Purpose of engagement	Primary topics of interest — taken into account
Government and regulators – Local, national and international governments and various regulatory bodies such as ACM, The Autoriteit Persoonsgegevens or AP (Dutch Data Protection Authority), Rijksinspectie Digitale Infrastructuur or RDI	• Proactively engage by maintaining a regular dialogue • Work together with local and regional governments	• Explaining our efforts and results • Aiming to avoid non-compliance through integrity and transparency	• Addressing concerns around e.g., national cybersecurity • Network rollout (both fiber and mobile) • Compliance with various regulations
Suppliers – Tier 1 suppliers and indirectly suppliers in and beyond Tier 2	• Directly engaging with our strategic suppliers on a structural basis • Indirect engagement with suppliers in and beyond tier 2 through the JAC (Joint Alliance for CSR) audits and working groups • Indirect by EcoVadis scores on ESG • Via tenders • Through the SpeakUp Line	• Managing suppliers' performance and our relationship • Promoting sustainable solutions and carbon reduction • Setting out specific terms and conditions for products and services to improve their sustainable performance, including respect for the human rights of their workers • Advocating and actively steering for the principles of our suppliers' CSR policies to be in line with those of KPN	• Interests, views and rights of KPN's value chain workers, including respect for their labor conditions and human rights, are a driver in our strategic planning process • Verifying, assessing and developing CSR implementation • Low-scoring suppliers on EcoVadis assessments are required to improve • Signing of supplier code of conduct (including e.g., that supplier is expected to have emission reduction targets in place and take actions to reduce GHG emissions)
Society – societal stakeholders representing public and consumer interests, complemented by relevant industry and institutional bodies	• Organizing multiple meetings and dialogues on sustainability matters each year with stakeholders	• Discussing our contribution to society and the desired next steps	• Initiatives to support human rights in the value chain, improved human rights statement • Accelerate diversity and digital and social inclusion • Professionalization of circularity, and the path to net-zero, collaborating on international standards for circularity • Advocacy and lobbying • #BetterInternet initiative for a safer, more inclusive and greener internet, online safety
Nature – climate experts, such as Naturalis and WWF	• Inviting nature NGOs or experts to stakeholder dialogues several times a year	• Exploring potential collaboration by inviting nature NGOs or experts to stakeholder dialogues about topics such as climate change, energy, critical raw materials • Challenging our double materiality assessment	• Topics such as climate change, energy, critical raw materials • Insights are discussed in the relevant management team, the ESG Board and, if appropriate, included or converted into improvements

In line with the applicable reporting standards, the stakeholder groups customers, employees and workers in our value chain are further described in the following sections.

Customers

All KPN's customers are key stakeholders, encompassing consumer market, business market and wholesale customers. In addition to our customer base and wholesale partners, end-users are also key stakeholders. End-users are those who actually use a particular product or service of KPN.

Consumer market customers

Our consumers seek to connect, collaborate and operate safely in a digital society for people, organizations and society through:
• A reliable, safe and secure network;
• An easy and clear service;
• A service provider that is responsive and appreciative;
• A service provider that creates solutions for the challenges of today and tomorrow.

Business market customers

Our business customers seek to be connected to (remote) employees, stakeholders, and the digital world, anytime, anywhere:
• By a reliable, safe and secure network;
• By products and services creating solutions for their challenges today and tomorrow, affordable, easy to implement and simple use;
• With fast and reliable customer service, transparent communications, attention and appreciation for existing customers;
• Delivered by a reliable, steady, and sustainable provider, able to deliver for a longer period (safeguarding business continuity).

General   Environmental   Social   Governance

Business segment specific:
- SME – including self-employed and small office / home office (SoHo) – integrated telecoms products and services and basic IT services, including standard products/services, focused on telecommunication and TV. Preferred contact is personal and digital;
- LCE (also relevant for IoT and Tailored Solutions): integrated IT solutions; modular, complete, and integrated ICT solutions. Preferred contact: account manager and online orientation.

Wholesale customers

Our wholesale customers, (mobile) virtual network operators, have access to our fixed and mobile networks. By maximizing the utilization of KPN's assets and ecosystem in this way, and using the capacity of our networks as fully as possible, wholesale creates value for KPN and for our customers and end-users.

Wholesale customers prioritize a telecoms provider offering a stable, high-quality network with strong uptime and reliability. Their own service reputation depends on uninterrupted connectivity and robust infrastructure. They also expect strict confidentiality and compliance with data protection laws, ensuring that their data — and that of their clients — remains secure and private at all times.

KPN's strategy and business model is informed by:
- Customer, brand and UX (user experience) research;
- Market intelligence: research into market, industry, technology, and competitive landscape;
- Business intelligence: internal data analysis of customer usage, combined with customer research;
- Customer interaction in our direct customer channels;
- Customer interaction in our indirect customer channels (business partners, business market only).

Employees

The interests, views, and rights of our own workforce are vital for our strategic planning at KPN. We believe that attracting, developing, and retaining the right talent enhances our agility and contributes to sustainable value creation.

We engage with employees directly and through anonymous surveys and focus groups. Feedback from these initiatives directly informs our strategic decisions, such

as the implementation of flexible working models and enhanced training programs. We maintain open communication channels via intranet updates, town halls and online sessions with our Board of Management. This transparency helps preserve a culture of pride, engagement and empathy while keeping employees informed and involved in strategic changes. The findings from the engagement efforts inform our HR strategy and overall business objectives. This alignment ensures that our strategic initiatives reflect the needs and aspirations of our workforce. The output of these surveys indicates what issues are experienced by our workforce and the Human Resources department uses this output to design meaningful interventions for improvement. Lastly, we frequently organize dialogues between our Board of Management and employees to facilitate discussions on the primary topics of interest.

Our governance structure includes one central Works Council and twelve decentralized works councils that provide employees with a formal voice in decision-making. These councils meet regularly with management to discuss and approve new policies, ensuring that employee perspectives shape our strategic direction.

By embedding employee interests into our strategy and decision-making processes, we foster an inclusive and engaged work environment that benefits not just our employees but our customers and society as well.

Our employees expect us to provide opportunities for a dynamic workplace where they can continuously grow and develop to make sure they are a good fit for their current jobs as well as future jobs they may aspire to. For them, this translates into an attractive, diverse and inspiring work environment where several aspects come together (physical, technology, learning and development), for example: simplicity in data, organization, technology and processes; transparency in the organization; a leadership eye on working conditions; a distinctive culture and values; excellent development opportunities with equal treatment.

Workers in our value chain

The interests, views and rights of workers in our value chain (relevant in the area of our suppliers), including respect for their labor conditions and human rights, are a driver in our strategic planning process.

In our supply chain, a distinction is made between Tier 1 and Tier 2 suppliers. Tier 1 suppliers are the suppliers we directly purchase from and communicate with, and

thus directly impact. Suppliers in and beyond Tier 2 supply Tier 1 suppliers with the resources needed to create the product or service.

The interests, views and rights of workers in our value chain could be materially impacted by KPN through purchase agreements with our Tier 1 suppliers, as well as specific annexes or agreements such as the supplier code of conduct (SCoC). We have high-risk suppliers and their subcontractors audited to ensure compliance with the SCoC. We use EcoVadis scorecards to assess data on suppliers, e.g., their locations and impact on the labor conditions and human rights of supply chain workers.

In and beyond Tier 2, KPN indirectly impacts the interests, views and rights of workers in our value chain via the Joint Alliance for CSR (JAC), of which KPN is a member. The JAC is a global association of 31 telecoms operators that focuses on human rights challenges in telecoms industry supply chains and helps to embed long-term CSR implementation in the different layers of the supply chain, among which are manufacturing centers of important multinational suppliers.

Strong partnerships and a diverse supplier base are assets in our business model. We assess the performance of our key suppliers in relation to the working conditions of workers in the value chain that are or could be materially impacted by KPN. The assessment informs our strategy and decision-making. KPN's strategy requires suppliers to comply with the SCoC and to have an EcoVadis score above industry average. We engage with our key suppliers on a structural basis so as to manage their performance and our relationship. We discuss and, if necessary, set actions to improve their sustainable performance, including respect for the human rights of their workers, and to mitigate actual and potential negative impacts.

We periodically review their performance against targets and identify any further actions to remedy negative impacts.

We depend on the quality and availability of the information we receive from our suppliers, labor union representatives, audit reports and if applicable also the SpeakUp Line reports to gain insight into our upstream value chain and the interests, views and rights of KPN's value chain workers.

Impact of stakeholder engagements on KPN

The interests and views of our stakeholders, including discussion about the positive and negative impacts of our material topics, are considered as part of KPN's due diligence, including the materiality assessment processes.

The outcomes of our stakeholder engagement have been considered in KPN's strategy and business model. Our stakeholder dialogues are used as input to and inspiration for strategic updates.

The results of this stakeholder engagement are reflected in the double materiality assessment which is discussed and validated by the Board of Management. For example, the Board of Management is informed regularly of the views of the investor community, about relevant developments in politics and government, implementation of new regulations and on relevant social-related topics. This outside-in view is also shared with the Supervisory Board. The Board of Management as a whole is responsible for oversight of sustainability-related impacts, risks and opportunities, and every ESG theme is assigned to a specific member of the Board of Management as theme owner. Senior management is responsible for stakeholder dialogue, targets, progress and results. Individual members of senior management head committees, comprising management of the key departments involved in these themes. In addition to regular stakeholder engagement, targeted dialogues are held with external experts to obtain in-depth advice on our overall ESG approach and specific ESG themes. The Supervisory Board is informed about the outcomes in their quarterly meeting.

General   Environmental   Social   Governance

Material impacts, risks and opportunities and their interaction with strategy and business model (ESRS2 — SBM3)

ESRS standard	IROs	Interaction with strategy and business model
E1 Climate change	**1** Carbon emissions **2** Energy consumption **3** Grid congestion **4** Climate-related major incidents	Our strategy and business model support the transition to net-zero by focusing on energy savings, efficiency, and the circular economy. We collaborate with suppliers through long-term contracts to secure fixed pricing for renewable energy. Our ICT solutions promote remote working, reducing commuting and office energy consumption, resulting in a net decrease in emissions.
E5 Resource use and circularity	**5** Use and disposal of raw materials **6** Scarcity of (critical) raw materials	The impact is involved through our business relations and affects the environment (mainly climate). To reduce the use of virgin materials we need changes in our strong partnerships and supplier base including greater resource efficiency, more use of secondary raw materials and application of circular design and business practices. This is in line with the sustainability pillar in our ESG strategy and will contribute mainly to the "Connect" and "Activate" pillars of our overall strategy.
S1 Own workforce	**7** Working conditions **8** Equal treatment – diversity **9** Tight labor market **10** Diversity – aging employees	To successfully implement our strategy and business model, KPN recognizes the critical importance of maintaining a workforce that is both skilled and capable of adapting to the rapidly evolving demands of our business. To ensure alignment between our workforce and strategic goals, we actively facilitate dialogues between our Board of Management and employees on key themes such as innovation, skills development and organizational culture. This approach allows us to better understand employee perspectives, strengthen employee engagement, and adjust our business model as needed.
S2 Workers in the value chain	**11** Supplier working conditions	This impact is relevant to our business model for strong partnerships and a diverse supplier base. In our value chain, the impact is upstream (at suppliers beyond Tier 1) and especially related to workers in manufacturing firms that specialize in technologies and products for telecommunications equipment, and geographically mainly in Eastern Europe, Asia and Latin America. It affects workers in the value chain on a short to medium time horizon. The negative impact is widespread for suppliers beyond Tier 1 in high-risk areas rather than related to individual incidents or specific business relationships The resilience of KPN's strategy and business model is adequate to address the negative impact, as we have supplier due diligence procedures in place to mitigate the negative impact and we are generally able to select an alternative supplier if a supplier proves structurally incapable of meeting our standards as described in the supplier code of conduct.
S4 ES Privacy	**12** Regulatory implications	With our Connect, Activate & Grow strategy, we want to connect people. We generate a lot of customer data which, if not handled correctly, cause harm to our customers (privacy breaches and misuse of data) and also to KPN (reputation, fines and recovery costs). Delivering connectivity and serving loyal customers are closely linked with upholding data privacy and security, both of which are fundamental to KPN's operations.
S4 ES Customer Value	**13** Connected society **14** Business digitalization	KPN's strategy and business model are designed to achieve positive impacts, resulting in a broad product and service portfolio for offering connectivity and the digitalization of business processes. We enable people and organizations to be digitally connected and we deliver this by offering stable, fast, future-proof and secure networks as well as additional services on top of our networks.
S4 ES Network Quality	**15** Network quality **16** Unavailability of 112 service on mobile networks **17** Increased market share on broadband **18** Network interruptions	With our Connect, Activate & Grow strategy, we want to connect people. KPN is a fixed and mobile provider that brings both fixed internet connectivity and mobile connectivity to the Netherlands. Connecting everyone in the Netherlands to high speed internet, both consumers and business customers, is an important part of this strategy. A high-quality and reliable network is essential to connectivity in the Netherlands. Our networks have a nationwide footprint and a high-quality standard. We continue to invest in the coverage, quality and reliability of both our fixed and mobile networks, by rolling out fiber and 5G. This will improve the customer experience.
S4 ES Security	**19** Secure online environment **20** Implications for our license to operate **21** Security and data protection	We aim to ensure a secure online environment, by putting security first and complying with laws and regulations, resulting in higher trust in telecoms and digital services on the part of customers, employees and society as a whole. This approach aligns directly with the "Connect" and "Activate" pillars of our Connect, Activate & Grow strategy and is put into practice through the "Assure" component of KPN's 5A security strategy.
G1 Business conduct	**22** Promoting a strong business culture of integrity and governance **23** Actively lobbying	Everything we do, we do with integrity, and we promote an integrity-based culture within the company. We see the integrity of our business culture and governance as a must to do business and this is therefore fully integrated in our ESG strategy. For example through our lobby activities KPN can have a positive effect on people. KPN supports cybersecurity policies and promotes policies that support climate neutrality and sustainable ICT solutions which are vital in providing connectivity.

Impacts, risks and opportunities

Description of the process to identify and assess material impacts, risks and opportunities (IRO-1)

Double materiality assessment — process description

The double materiality assessment (DMA) is the foundation of KPN's sustainability reporting under the CSRD and ESRS. It identifies material impacts, risks, and opportunities from two perspectives: impact materiality (inside-out) and financial materiality (outside-in). In 2025, the DMA was updated to reflect developments in 2025. The DMA focuses on our core activities in the Netherlands including, where possible, business relationships.

Impact materiality assessment (IMA)

The IMA evaluates how KPN's operations, services, and value chain affect people and the environment. It considers both actual and potential positive and negative impacts, regardless of financial consequences. Internal stakeholder representatives — selected for their expertise across KPN's value chain — assess a predefined list of potential impacts. These stakeholder representatives represent the interests of employees, regulators, investors, suppliers, customers, nature, and society, including affected communities.

The identification of impacts is based on gross impacts, i.e. prior to the effect of any prevention, mitigation or remediation measures. Impacts are evaluated based on scale, scope, and (for negative impacts) irremediable character, using a five-point scale. For potential impacts, likelihood is also assessed. An impact is deemed material if it exceeds defined thresholds for severity and stakeholder relevance.

Material topics reflect areas where KPN has significant influence or responsibility, and where stakeholders expect leadership.

To validate findings, the assessment was cross-checked with external sources, including stakeholder publications and sector benchmarks. This desk research confirmed the relevance of the identified material topics.

Financial materiality assessment (FMA)

The FMA identifies sustainability-related risks and opportunities that could affect KPN's financial performance, position, or cash flows. Based on the sustainability matters listed in ESRS 1 (AR 16) and the impacts identified in the IMA, the CFO team defined relevant scenarios for risks and opportunities. For each scenario, the CFO team defined key drivers and assumptions, then estimated potential financial effects on revenue, EBITDA, cash flow, and financial position over the short, medium, and long-term, using KPN's formal strategic plan figures. Scenarios were prioritized based on their likelihood and financial significance.

The results were visualized in a heatmap and discussed in terms of timing and materiality. Scenarios exceeding defined thresholds were classified as financially material.

Governance and validation

The outcomes of both assessments were validated by the ESG Board and approved by the Board of Management, and shared with the Audit Committee and Supervisory Board.

Thresholds

KPN uses thresholds in the DMA to determine which sustainability matters are material and which not. The thresholds, which have a qualitative and quantitative nature, are defined by the joint team (of the CSR department, the External Reporting department, subject matter experts, the CFO team and the Risk Management department) that performs the DMA (for the financial materiality assessment the

CFO team is also involved) and reviewed by the CSRD implementation project steering committee. For the impact materiality assessment, impacts are material for reporting purposes if they exceed certain thresholds. We defined an initial threshold of >~7.0 for absolute impact (positive, negative) or relevancy >4.0. However, we subsequently applied qualitative criteria to determine which (sub or sub-sub) topics have a material impact and which not. For the financial materiality assessment, scenarios that could hinder the realization of KPN's outlook – the 3-3-7 ambition: ~3% increase for service revenues, ~3% for EBITDA after leases (EBITDA AL) and ~7% for free cash flow (FCF) until 2027 – the related risks and opportunities are regarded as material for sustainability reporting purposes. After 2027 (current strategy period), potential material risks and opportunities are determined by a combination of financial impact and time horizon. These thresholds are used in the financial materiality assessment.

Outcomes of the double materiality assessment

A sustainability matter is marked as material when the severity of an impact, and in case of potential impacts their likelihood, or the combination of magnitude and likelihood of a risk or opportunity, exceed the defined thresholds.

Looking at the outcomes of both the impact assessment and the financial materiality assessment, we decided to publish two scatter graphs: one for each assessment, as this does more justice to the content and wording of the topics discussed in the assessments.

The scatter graph only shows the material risks and opportunities. Besides these, other scenarios such as artificial intelligence risks, the risk of reputation damage due to tax planning strategies, or the risk as a result of affected communities complaining about our fiber rollout were assessed and determined to be not material.

General   Environmental   Social   Governance

The IROs that emerge from the DMA are described in the "IRO table" and in more detail in the "Environmental", "Social" and "Governance" sections of this report.

## Connection between impacts, risks and opportunities

The negative and positive impacts, as described in the "IRO table", are based on the outcomes of the impact materiality assessment. The risks and opportunities are derived from the scenarios that are used in the financial materiality assessment. After finalization of the materiality assessments, we considered the connections – if any – between the negative and positive impacts on the one hand and the risks and opportunities on the other. For example, negative impacts could lead to new financial risks in the longer run, and positive impacts to financial opportunities (e.g., offering high-quality and secure network connections have a positive impact on customers, which could subsequently lead to financial opportunities from increased market shares). The list of risks and opportunities is only complemented if there is a reasonable expectation that the negative or positive impact will lead to a material financial effect in the future and, for positive impacts, if KPN has sufficient means to realize the opportunities within the chosen strategy and business model. For this reason, the "IRO table" can contain more risks and opportunities than if it were solely based on financial materiality.

Resilience of strategy and business model

Resilience is part of KPN's strategy, business model and strategic plans. The resilience for all impacts, risks and opportunities is adequate. For the IROs regarding climate change, workers in the value chain, customer value and network interruptions, we elaborate in more detail on the resilience of our strategy and business model in the corresponding sections of this sustainability statement.

Main changes compared with previous year

Both impact and financial materiality did not materially change compared with the previous year; the list of material sustainability matters remained unchanged.

Impact materiality assessement

Financial materiality assessment
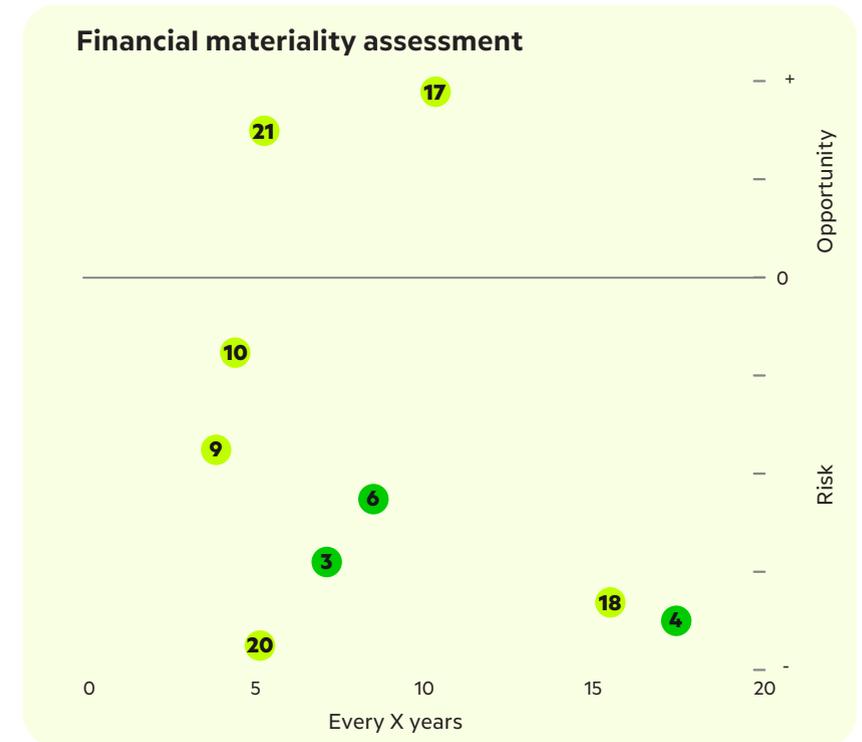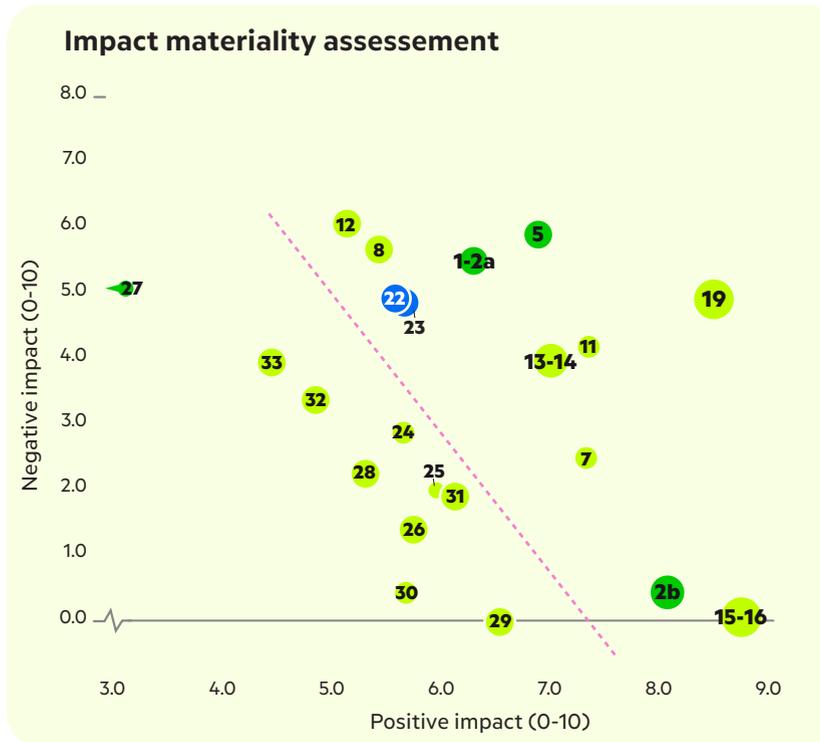
- ● Environmental
- ● Social
- ● Governance
- -- Threshold

Bubble size indicates impact relevancy (1-5)

Bold text is material

1. **E1 Carbon emissions**
2a. **E1 Energy consumption**
2b. **ES Sustainable ICT solutions & product innovation**
3. **E1 Grid congestion**
4. **E1 Climate-related major incidents**
5. **E5 Use and disposal of raw materials**
6. **E5 Scarcity of (critical) raw materials**
7. **S1 Working conditions**
8. **S1 Equal treatment — diversity**
9. **S1 Tight labor market**
10. **S1 Diversity — aging employees**

11. **S2 Supplier working conditions**
12. **S4 Privacy — regulatory implications**
13. **ES Connected society**
14. **ES Business digitalization**
15. **ES Network quality**
16. **ES Unavailability of 112 service on mobile networks**
17. **ES Increase market share on broadband**
18. **ES Network interruptions**
19. **ES Secure online environment**
20. **ES Implications for our license to operate**

21. **ES Security and data protection**
22. **G1 Business culture of integrity and governance**
23. **G1 Actively lobbying**
24. S2 Other work-related rights
25. S3 Affected communities
26. S4 Social inclusion
27. E3 Water and marine resources
28. S4 Access to information
29. ES Facilitating innovation
30. S2 Equal treatment
31. S4 Safety
32. S1 Privacy at work
33. S2 Freedom of association & collective bargaining

Internal control procedures

The main internal control procedures of the DMA consist of a review of the main outcomes by the CSRD implementation project steering committee and Board of Management, and a consistency check against the main findings from stakeholder dialogues.

Other DMA information

As described earlier, several data sources are used to perform the DMA. These include opinions of subject matter experts who have specific knowledge of external stakeholders, the knowledge and experience of senior managers at KPN, information and findings derived from stakeholder dialogues (see "Stakeholder dialogue" section for further information), strategic plans, ESG information regarding suppliers (for example, in EcoVadis databases) and external research documents. The data sources cover KPN's own operations and also KPN's business relationships in the upstream and downstream value chain, as far as such information is available, relevant and reliable.

During the year, the outcomes of the DMA are monitored and evaluated to identify material changes where necessary. Such monitoring takes account of e.g., new subjects, trends and developments from stakeholder dialogues, new mergers and acquisitions, significant changes in the supplier landscape, and new trends or developments in society. The materiality assessments are updated on an annual basis, or sooner when new developments warrant more frequent revision.

The sustainability statement may not include every impact, risk and opportunity or additional entity-specific disclosure that each individual stakeholder may consider important in its own particular assessment. Due diligence is an ongoing practice and future improvements (e.g., to the IROs) may respond to and/or trigger changes in the company's strategy, business model, activities and business relationships in the future.

IRO matrix

The IROs corresponding to the material topics are presented in the "IRO table". The following matrix outlines the material IROs, indicating whether they represent a positive or negative impact and whether they constitute an opportunity or a risk.

⊕ **Positive impacts**

- 7 Working conditions
- 8 Equal treatment-diversity
- 13 Connected society
- 14 Business digitalization
- 15 Network quality
- 19 Secure online environment
- 22 Promoting a strong business culture of integrity and governance
- 23 Actively lobbying

☆ **Opportunities**

- 17 Increased market share on broadband
- 21 Security and data protection

⊖ **Negative impacts**

- 1 Carbon emissions
- 2 Energy consumption
- 5 Use and disposal of raw materials
- 11 Supplier working conditions
- 12 Regulatory implications
- 16 Unavailability of 112 service on mobile networks

⚠ **Risks**

- 3 Grid congestion
- 4 Climate-related major incidents
- 6 Scarcity of (critical) raw materials
- 9 Tight labor market
- 10 Diversity-aging employees
- 18 Network interruptions
- 20 Implications for our license to operate

Interconnection with enterprise risk management (ERM) and overall management process

The DMA is performed by a joint team of the CSR department, the External Reporting department, subject matter experts, the CFO team and the Risk Management department.

The impacts and risks resulting from the DMA are generally in line with our list of principal risks, which is discussed with the Board of Management on a semi-annual basis. Within our enterprise risk management procedures, sustainability-related risks are prioritized relative to other types of risk, such as commercial, technological and geopolitical risks; for example, all risk categories are ranked based on impact (financial, reputational), likelihood of occurrence and the trend trajectory of the risks. The Risk Management department is involved in the DMA and in determination of our risk profile (ERM) and monitors the alignment between these two assessments. The DMA did not lead to material changes in our risk profile. For more information on our enterprise risk management (ERM) procedures, see the "Compliance and risk" section which includes with a list of principal risks (sustainability risks: environmental and social topics).

The opportunities that emerge from the financial materiality assessment are identified and assessed by the members of the CFO team. These senior officers are in a position to include these opportunities – where feasible and in line with our strategy – in the business plans of the respective KPN segments. Reporting risk on the reliability of the disclosed metrics is prioritized based on its materiality. For 15 defined key KPIs the reporting risks are identified, for example input that is incomplete or not delivered in good time, incorrect calculation of the KPI, or incompleteness of the reported KPI. For these risks we have implemented mitigation strategies in the control framework, such as application of the four-eyes principle, performance of trend analysis and reconciliations.

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Material impacts, risks and opportunities resulting from KPN's DMA 2025

ESRS topic		IRO description	IRO (+/-)	Actual/ Potential (impact)	Value chain ↗	🏢	↘	Business model	Expected time horizon
E1 Climate change	1	**Carbon emissions:** KPN's services and products generate carbon emissions from energy consumption and material usage across our operations, our suppliers' operations, and our customers' usage, impacting climate change.	⊖	✛	●◐	●◐	●◐	Serving customers / delivering connectivity / building and maintaining infrastructure	▬▬
	2	**Energy consumption[1]:** KPN's inherent energy demand may impact the transition to renewable energy. By providing digital services as alternatives to physical products, KPN helps customers avoid carbon emissions, further contributing to environmental sustainability.	⊖	✛	●◐	●◐	●◐	Serving customers / delivering connectivity / building and maintaining infrastructure	▬▬
	3	**Grid congestion:** Renewable energy demand exceeds supply and energy storage technology is still developing. Limited power capacity and connections can lead to grid congestion, with potentially risk of limitation of local network capacity.	⚠	n/a	●	●		Serving customers and delivering connectivity	▬
	4	**Climate-related major incidents:** Climate change can lead to extreme weather events, such as flooding and heat stress, which could damage KPN's infrastructure and pose risks of temporary or long-term service disruptions or service quality degradation.	⚠	n/a		●		Serving customers and delivering connectivity	▬
E5 Resource use and circular economy	5	**Use and disposal of raw materials:** Virgin raw materials from mining and extraction to produce network and customer equipment have a negative impact on the environment. Incineration and landfill of waste from operations lead to lower availability of secondary raw materials to the market.	⊖	✛	●	●	●◐	Serving customers / delivering connectivity / building and maintaining infrastructure	▬
	6	**Scarcity of (critical) raw materials:** Lower availability of (critical) raw materials for key products can make our services more expensive and/or less available on the market. Our key risks relate to network and customer equipment and critical materials essential for new technologies. The risk can be amplified by geopolitics due to concentration of primary supply from raw materials producing countries.	⚠	n/a	●◐			Building and maintaining infrastructure	▬
S1 Own workforce	7	**Working conditions:** KPN distinguishes itself towards its employees through factors including a good work-life balance and high collective bargaining coverage and social dialogue to safeguard adequate wages.	⊕	✛		●		Serving customers / delivering connectivity / building and maintaining infrastructure	▪
	8	**Equal treatment-diversity:** KPN aims to reflect the diversity of Dutch society. We provide equal opportunities for everyone regardless of their characteristics. The diversity within our employees leads to a fair and equitable workplace where all talents can be themselves and unlock their full potential.	⊕	✛		●		Serving customers / delivering connectivity / building and maintaining infrastructure	▪
	9	**Tight labor market:** This could result in KPN not being able to create an engaged, diverse employee base and hire the talents it needs, which could lead to lower quality of services and lower business results.	⚠	n/a		●		Serving customers / delivering connectivity / building and maintaining infrastructure	▬
	10	**Diversity-aging employees:** In the coming years, a substantial number of employees will retire. KPN may not be able to sufficiently fill the gaps in capacity, skills and knowledge with newly recruited and younger employees. This might lead to lower quality of services and lower business results.	⚠	n/a		●		Serving customers / delivering connectivity / building and maintaining infrastructure	▬
S2 Workers in the value chain	11	**Supplier working conditions:** KPN's demand for products and services delivered by suppliers that are located in CSR high-risk countries can have a negative impact on supplier working conditions, such as forced labor and child and juvenile labor, unlawful working hours, lack of attention to health and safety, wages below living standards, and freedom of association.	⊖	⬆	◐ 2			Serving customers / delivering connectivity / building and maintaining infrastructure	▬▬

⊕ Positive impact   ⊖ Negative impact   ⚠ Risk   ☆ Opportunity   ✛ Actual   ⬆ Potential   ↗ Upstream   🏢 Own operations   ↘ Downstream   ● The Netherlands   ◐ Worldwide   ▪▬ Short   ▬ Medium   ▬ Long

1 This positive impact is not considered material and does not offset the negative effects of KPN's own energy consumption. KPN presents this enablement effect as a strategic outcome, acknowledging its role in supporting environmental sustainability without claiming compensatory equivalence.
2 Beyond Tier 1 in high-risk areas, mainly in Eastern Europe, Asia and Latin America.

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ESRS topic	IRO description	IRO (+/-)	Actual/Potential (impact)	Value chain ↗	Value chain (own operations)	Value chain ↘	Business model
S4 Privacy	**12 Regulatory implications:** KPN faces potential damage to customers and harm to its reputation due to inadequate protection or non-compliant use of customer data. Such lack of protection or non-compliance could impact customer privacy and KPN's reputation.	Negative	Potential		●	●	Serving customers
Entity-specific:	**13 Connected society:** KPN's products and services enable people (B2C) and organizations (B2B) to connect, participate, work, and operate safely in a connected and digital society (e.g. fixed and mobile communication and internet services).	Positive	Actual			●	Serving customers
Customer value	**14 Business digitalization:** KPN's products and services enable organizations to digitalize their business processes. This includes ICT solutions such as workplace management, IoT, infrastructure, cloud, data management, identity management, and cybersecurity.	Positive	Actual			●	Serving customers
Entity-specific:	**15 Network quality:** KPN offers high-speed internet connectivity to consumers and end-users in the Netherlands, so they have access to key products, services and markets that increase participation in cultural, political and social life.	Positive	Actual		●	●	Delivering connectivity / building and maintaining infrastructure
Network quality	**16 Unavailability of 112 service on mobile networks:** To avoid the potential negative impact of the 112 service on mobile networks, KPN ensures continuous network availability.	Negative	Potential		●		Delivering connectivity / building and maintaining infrastructure
	17 Increased market share on broadband: KPN aims to increase its market share in broadband by deploying high-quality and competitive fiber networks.	Opportunity	n/a		●	●	Serving customers / delivering connectivity / building and maintaining infrastructure
	18 Network interruptions: Failure of one data center across four different locations could lead to network interruptions, potentially impacting KPN's reputation and market share.	Risk	n/a	●	●	●	Serving customers / delivering connectivity / building and maintaining infrastructure
Entity-specific:	**19 Secure online environment:** KPN aims to ensure a secure online environment, by putting security first and complying with laws and regulations, resulting in higher trust in telecoms and digital services on the part of customers, employees and society as a whole.	Positive	Actual	●	●	●	Serving customers / delivering connectivity / building and maintaining infrastructure
Security	**20 Implications for our license to operate:** A cyberattack on KPN's operations could lead to losing our license to operate and high remediation costs for a data breach, resulting in reputational damage, loss of revenue, and decreased customer loyalty.	Risk	n/a	●	●	●	Serving customers / delivering connectivity / building and maintaining infrastructure
	21 Security and data protection: We have a strong focus on security and data protection for B2B and large corporate enterprise (LCE) customers, through implementation of our 5A security strategy, resulting in an enhanced reputation, higher customer loyalty, and improved business results.	Opportunity	n/a			●	Serving customers / delivering connectivity / building and maintaining infrastructure
G1 Business conduct	**22 Promoting a strong business culture of integrity and governance:** KPN fosters a culture of integrity and robust governance, actively preventing corruption, bribery, and fraud. KPN enhances its reputation as a trusted business partner, positively impacting the stakeholders' (customers, suppliers and employees) perception of KPN.	Positive	Actual	●	●	●	Delivering connectivity and serving our customers
	23 Actively lobbying: KPN positively influences the perception of our stakeholders (customers, suppliers, and employees) by actively lobbying in support of cybersecurity policies and promoting initiatives for climate neutrality and sustainable ICT solutions.[3]	Positive	Actual	●	●	●	Serving customers

Legend: ● Positive impact ● Negative impact ⚠ Risk ☆ Opportunity Actual Potential ↗ Upstream Own operations ↘ Downstream ● The Netherlands ● Worldwide Short Medium Long

3 The title of this positive impact changed in 2025, from "Being considered as trusted provider" to "Actively lobbying" to better reflect the IRO, without the impact necessarily being changed.

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Policy overview

The following table includes the key policies addressing the IROs.

Policy	Key content description	Accountable	Third party standards taken into account	Reference	Availability
Code of conduct	The CoC describes how we deal with people, resources, and the environment. It describes KPN's values (trust, courage, and growth) and how we work in an open, transparent, honest, and socially responsible way. It covers themes related to issues including anti-bribery, competition law, and ESG.	Board of Management and Supervisory Board	• UN Guiding Principles on Business and Human Rights • Dutch Corporate Governance Code • Dutch Whistleblower Protection Act	S1 S4 G1	Code of Conduct
Reporting procedure	The reporting procedure describes how employees and third parties can discuss concerns or file a report. It also explains how KPN deals with reports, how privacy and confidentiality are safeguarded and how to report anonymously. It contains themes related to anti-bribery and corruption and whistleblowing.	Chief Compliance Officer	• Dutch Whistleblower Protection Act	G1	Reporting Procedure misconduct and inappropriate behaviour KPN
Fraud control policy	This policy establishes a comprehensive framework designed to prevent, detect, and respond to fraud within KPN (collectively, the "fraud risk management process"). It covers themes including antibribery and corruption.	Chief Compliance Officer	• Dutch Corporate Governance Code • Dutch Whistleblower Protection Act	G1	KPN's intranet
Procurement policy	KPN's procurement policy sets out guidelines and standard methods and procedures for purchasing products and services from suppliers, and includes ESG criteria and measures to provide and/or enable remedy for human rights impacts.	Chief Procurement Officer	• UN Guiding Principles on Business and Human Rights • Declaration on Fundamental Principles and Rights at Work by the International Labour Organization (ILO) • OECD Guidelines for Multinational Enterprises	E1 E5 S2 G1	Leveranciers — KPN
Supplier code of conduct	The SCoC is based on KPN's core values and KPN's code of conduct on business ethics and social and environmental commitments. The SCoC sets out social and environmental requirements for suppliers.	Board of Management	• UN Guiding Principles on Business and Human Rights • Declaration on Fundamental Principles and Rights at Work by the International Labour Organization (ILO) • Dutch Whistleblower Protection Act	E1 E5 S2 G1	Supplier code of conduct
Collective labor agreement	The CLA outlines the rewards, benefits, and rules for our employees, addressing our commitments to working conditions and the challenges of the tight labor market. The CLA covers key areas such as fair wages, health and education benefits, various types of leave, worklife balance initiatives, grievance mechanisms, and opportunities for learning and development.	Board of Management, specifically the Chief People Officer	n/a	S1	KPN CLA 2025
ARBO catalog	This catalog sets out work-related health and safety risk inventories and evaluations (RI&Es).	Chief People Officer and Chief Compliance Officer	• Dutch Working Conditions Act (ARBO)	S1	KPN's intranet
Diversity and inclusion policy	This policy informs our stakeholders, partners and employees about our ambitions for and approach to diversity and inclusion. It relates to the material topics on aging workforce, equal treatment and working conditions, and contains sections on policies, targets, and action plans around diversity and inclusion.	Board of Management, specifically the Chief People Officer and Supervisory Board	• Dutch Diversity Act	S1	Code of conduct

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Policy	Key content description	Accountable	Third-party standards	Reference	Availability
Human rights statement	This policy informs and guides our stakeholders, partners and employees about the human rights we are committed to, how this shapes our way of collaborating and what we do to monitor this. It relates to the material impacts on working conditions and equal treatment.	Board of Management	• The Guiding Principles on Business and Human Rights as adopted by the United Nations in 2011 • The ILO Declaration on Fundamental Principles and Rights at Work • The UN Global Compact and the OECD Guidelines for Multinational Enterprises	**S1**	Code of conduct
Vacancy policy	Our vacancy policy describes procedures for the publishing, applying for, and appointing to vacancies, alongside principles for transparent selection, equal opportunities, and the importance of creating diverse, complementary teams within an inclusive culture.	Chief People Officer	n/a	**S1**	KPN's intranet
Strategic plan NOI	The purpose is to build the leading telecoms infrastructure, which is essential to be able to provide connectivity to the Netherlands.	Chief Operating Officer	n/a	**S4 ES NQ**	KPN management
Policy on copper phase out on FttH addresses	The general objective of this policy is to inform the relevant departments within and outside KPN on our approach to phaseing out copper.	Chief Operating Officer	• Guidelines from ACM	**S4 ES NQ**	KPN Wholesale
KPN assurance policy (KAP)	The purpose is to provide a robust and standardized framework for process assurance that fosters operational consistency, technological adaptability, and strategic alignment of processes within KPN.	Chief Operating Officer and Chief Information Security Officer	n/a	**S4 ES Security**	KPN's intranet
KPN security policy (KSP)	The KSP provides a set of security measures and requirements that the KPN organization must meet in daily practice. It prescribes the use of basic security, continuity and privacy measures for all our activities.	Chief Information Security Officer	• NIST Cyber Security Framework • ISO 27001 • ISO 22301 • Information Security Forum's (ISF) Standard of Good Practice for Information Security (SoGP)	**S1** **S4 ES NQ** **S4 ES Security**	KPN security policy
KPN data policy (KDP)	The purpose of KPN's data policy (KDP) is to help data owners and producers to improve the quality, management and availability of our data and information. As far as privacy is concerned, the KDP includes requirements for data classification.	Executive Vice President (EVP) Data Office	• GDPR • Dutch Telecommunications Act (Tw)	**S4 Privacy**	KPN data policy
Customer engagement policy	This policy outlines our objectives, targets, policies, processes, and mechanisms we have implemented that shape our engagement with customers and the way this impacts our strategic direction from the perspective of our customers.	Chief Consumer Market and Chief Business Market	• The Guiding Principles on Business and Human Rights as adopted by the United Nations in 2011	**S4 ES CV** **S4 Privacy**	Internal policy, not externally published
Climate transition plan	The objective of our climate transition plan is to inform our external stakeholders on our net-zero ambition, strategy, approach, measurement and high-level roadmap in regard to our GHG emissions (Scope 1, 2 and 3) and to provide guidance for internal decision-making in regard to energy consumption, material usage and sourcing of energy and products and services from our suppliers.	Board of Management	• GSMA Climate Transition Planning Guidance for Telecommunication Companies	**E1** **E5**	Climate transition plan
KPN environmental policy	The objective of our environmental policy is to ensure our mission is embedded in planning and operations to achieve our sustainability objectives and in doing so comply with ISO 14001 standards.	Board of Management	• ISO 14001	**E1** **E5**	KPN environmental policy
Design strategy for technical buildings	The policy sets out the requirements for buildings containing active equipment addressing climate change.	EVP Technology Office	n/a	**E1**	Internal policy, not externally published
KPN energy strategy	The energy strategy sets out our goals and actions on securing sustainable energy supply, availability of energy for all KPN locations and strategic growth options, reduced consumption and increased flexibility.	EVP Network	n/a	**E1**	Internal policy, not externally published

Disclosure requirements in ESRS covered by KPN's sustainability statement (IRO-2)

ESRS/ Entity-specific (ES)	Requirement	Summary of requirement	Starting on page
ESRS 2	DR BP1 – BP2	Basis for preparation	Page 2
ESRS 2	DR GOV-1 – GOV-5	Governance	Page 5
ESRS 2	DR SBM-1 – SBM-3	Strategy, business model and value chain, interests and views of stakeholders, IROs and their interaction with strategy and business model	Page 8
ESRS 2	DR IRO-1 – IRO-2	Impact, risk and opportunity management	Page 19
ESRS 2	MDR-P, A, M, T	Minimum disclosure requirements – policies, actions, metrics and targets	All sections
E1	DR related to ESRS 2 GOV-3	Sustainability-related performance in incentive schemes	Page 7
E1	DR E1-1 and DR related to ESRS 2 SBM-3	Transition plan for climate change mitigation, material IROs and their interaction with strategy and business model	Page 27
E1	DR related to ESRS 2 IRO-1, DR E1-2 – E1-3	Climate-related impacts, risks and opportunities, processes, policies, actions and resources	Page 31
E1	DR E1-4 – E1-9[1]	Climate change-related metrics and targets	Page 37
E5	DR related to ESRS 2 IRO-1 E5-1 – E5-2	Resource use and circular economy-related impacts, risks and opportunities, processes, policies, actions and resources	Page 46
E5	E5-3 – E5-6[1]	Resource use and circular economy-related metrics and targets	Page 48
S1	DR related to ESRS 2 SBM-2 – SBM-3	Interests and views of stakeholders and IROs	Page 13
S1	DR S1-1 – S1-4	Own workforce-related impacts, risks and opportunities, policies, processes and actions	Page 57
S1	DR S1-5 – S1-17	Own workforce-related metrics and targets	Page 63
S2	DR related to ESRS 2 SBM-2 – SBM-3	Interests and views of stakeholders, IROs	Page 13
S2	DR S2-1 – S2-4	Workers in the value chain-related impacts, risks and opportunities, policies, processes and actions	Page 69
S2	DR S2-5	Workers in the value chain-related metrics and targets	Page 73
S4	DR related to ESRS 2 SBM-2 – SBM-3	Interests and views of stakeholders and IROs	Page 13

ESRS/ Entity-specific (ES)	Requirement	Summary of requirement	Starting on page
S4	DR S4-1 – S4-4	Consumer and end-users impacts, risks and opportunities, policies, processes and actions related to privacy	Page 80
S4	DR S4-5	Consumers and end-users metrics and targets related to privacy	Page 82
ES	DR S4-1 – S4-4	Consumers and end-users impacts, risks and opportunities, policies, processes and actions related to customer value	Page 75
ES	DR S4-5	Consumers and end-users metrics and targets related to customer value	Page 78
ES	DR S4-1 – S4-4	Consumers and end-user impacts, risks and opportunities, policies, processes and actions related to network quality	Page 84
ES	DR S4-5	Consumers and end-users metrics and targets related to network quality	Page 88
ES	DR S4-1 – S4-4	Consumers and end-users impacts, risks and opportunities, policies, processes and actions related to security	Page 90
ES	DR S4-5	Consumers and end-users metrics and targets related to security	Page 92
G1	DR related to ESRS 2 GOV-1	Governance	Page 94
G1	DR related to ESRS 2 IRO-1 DR G1-1, G1-3	Corporate culture and business conduct-related impacts, risks and opportunities, and policies	Page 94
G1	DR G1-4, G1-5	Business conduct-related metrics and targets	Page 97

1 KPN makes use of the transitional provisions for E1-9 and E5-6.

Based on the nature of KPN as a telecoms operator, the following ESRS standards are not applied in the sustainability statement, as there are no material impacts, risks or opportunities related to these topical standards according to the double materiality assessment:
- ESRS E2 – Pollution;
- ESRS E3 – Water and marine resources;
- ESRS E4 – Biodiversity;
- ESRS S3 – Affected communities.

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Climate change

Governance (ESRS2 GOV-3)

Our ESG governance is described in the "Governance" section, which includes governance on environmental topics. To reflect our long-term ambition towards net-zero emissions, our long-term incentive (LTI) plan includes the reduction of value chain emissions (Scope 3). See the "Remuneration report" as part of the "Report of the Supervisory Board".

KPN pays a fixed annual fee and annual committee membership fees to the members of the Supervisory Board. These fees are not linked to climate-related considerations.

Strategy

Transition plan for climate change mitigation (E1-1)

Our publicly available transition plan outlines our net-zero transition, including strategy, goals, decarbonization levers, climate mitigation actions and locked-in emissions, impact of direct emissions, electricity consumption, and upstream and downstream activities. Our strategy and business model support our transition plan towards net-zero, as we roll out fiber and phase out legacy networks, and pursue sustainable growth through modernization and a streamlined operating model. Sustainability is one of the ESG pillars that is embedded in our strategy and supported by our environmental policy and in doing so in compliance with the ISO 14001 standard.

We have set ambitious environmental objectives for the short term (2026), medium term (2030) and long-term (2040), moving towards net-zero on Scope 1, 2 and 3 emissions. In addition, we have set a medium-term target for 2033 (Scope 3). Target year 2033 is the maximum year advised by the Science Based Targets initiative

(SBTi) and is based on the year KPN requested validation of its updated targets (maximum of 10 years after date of request).

Mitigating climate change requires reducing emissions across all scopes – 1, 2, and 3. By lowering our own footprint and helping customers reduce theirs, we aim to prevent emissions and minimize environmental impact. Through sustainable practices, innovative technologies, and collaboration with suppliers and customers, we work toward net-zero emissions across procurement, operations, and the full lifecycle of our products and services.

KPN is committed to limiting global warming and achieving net-zero greenhouse gas emissions across its value chain by 2040. By then, we aim to reduce Scope 1 and Scope 3 emissions by 90% from 2015 levels, while continuing to source 100% renewable electricity annually. Any remaining emissions, capped at 10% of our baseline may be neutralized. Options for neutralization — such as carbon credits — are still developing in the market. Our Scope 2 emissions (market-based) have been zero since 2011, and we will maintain this through 2040 by using renewable energy.

We target an 84% reduction in Scope 1 emissions and an intermediate reduction of 41% in Scope 3 emissions by 2030, working towards a 75.6% reduction in Scope 3 emissions by 2033 (all targets versus base year 2015).

These targets have been validated by the SBTi (except our Scope 3 2030 target and our electricity consumption reduction target), which provides sector-specific guidelines to organizations before they develop and submit targets for validation. SBTi has classified our Scope 1 and Scope 2 target ambitions as in line with the 1.5°C mitigation trajectory. By validating our targets externally and monitoring our progress, we aim to contribute to the Paris Agreement pathway.

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Decarbonization levers

KPN has multiple decarbonization levers in place, which are used to reduce emissions and achieve our climate goals.

Direct emissions — Scope 1

Our Scope 1 emissions primarily stem from the process of transitioning our fleet to alternatives to fossil fuel. Our key focus is to continue to restrict our inflow to fossil fuel-free vehicles. We will reach this goal by converting to electric cars in lease arrangements for our own people and in part by using electric and cars fueled by HVO-100 (biodiesel) for engineers.

Moreover, we use gas to heat our buildings and diesel power generators sparingly. For larger buildings and offices, we are still facing a challenge converting from gas to electric installations.

We currently still have emissions relating to no-break installations in our network. The usage of these installations is limited to testing, potential power-down incidents and capacity shortage. We continue to explore alternatives, including the consumption of biodiesel in no-break installations and battery-based solutions.

Market-based emissions — Scope 2

Our Scope 2 emissions relate to the electricity sourcing and consumption of our network, offices and stores. We are committed to transitioning to 24/7 carbon-free energy through agreements and investments in renewable energy, battery systems, and granular certification. The reduction of our electricity consumption is mainly driven by replacing old copper-based technology with new optic fiber-based technology. In addition, we are reviewing the cooling settings of our technical buildings, applying energy saving features at night in our mobile network and reviewing the space required in offices and stores.

As of 1 January 2025, we started drawing power directly from a solar park contracted by a power purchase agreement (PPA) for a period of 15 years. We will continue to reduce energy consumption in our operations, even though data usage continues to grow. We are updating our energy mix by committing to a wind farm from 2027 through 2042 (by a PPA for a period of 15 years) and are placing solar panels on our technical buildings.

Value chain emissions — Scope 3

Our Scope 3 emissions reflect our impact in the value chain, and mainly stem from production, transport and usage of equipment we buy from suppliers and usage of our products and services by customers. The key decarbonization levers in the value chain are our suppliers becoming carbon neutral, optimizing services to reduce carbon footprint, green electricity available to our customers through progress towards a greener energy grid mix in the Netherlands, and the completion of our fiber network roll out and the related emitting installation activities.

We reduce emissions through energy-efficient customer equipment (via power save modes or by using less equipment), reuse and refurbishment, and lower-impact logistics. A key part of our strategy is supplier engagement – both through the Joint Alliance for CSR (JAC) in collaboration with other telecoms providers, and our own programs – to align on climate goals, improve transparency on emissions and energy use, and drive product and service improvements on carbon footprint using lifecycle assessments (LCAs). Among our top 20 Scope 3 suppliers (responsible for 55% of related spend-based emissions in 2025): 35% have net-zero targets in place, 30% with a net-zero target year of 2040 or earlier and 20% have a SBTi validated net-zero target year of 2040 or earlier (scope of net-zero targets: suppliers' own operations and value chain). The suppliers of which we calculate emissions based on product carbon footprint do not have net-zero targets for own operations and value chain as well.

Replacement of copper by fiber

The replacement of our copper network by a fiber network results in lower energy consumption in KPN's core network, as data is transported by light signals instead of electrical pulses, and in a significant reduction of space required for equipment in buildings. In the medium term, additional emissions are expected related to customer premises equipment, which in the long-term will be compensated by improvement in the energy efficiency of customer premises equipment and the transition of the Netherlands to renewable energy.

Decarbonization levers (in metric tons CO$_2$e)

We have summarized our emissions reduction achieved so far and the key decarbonization levers in the following chart.
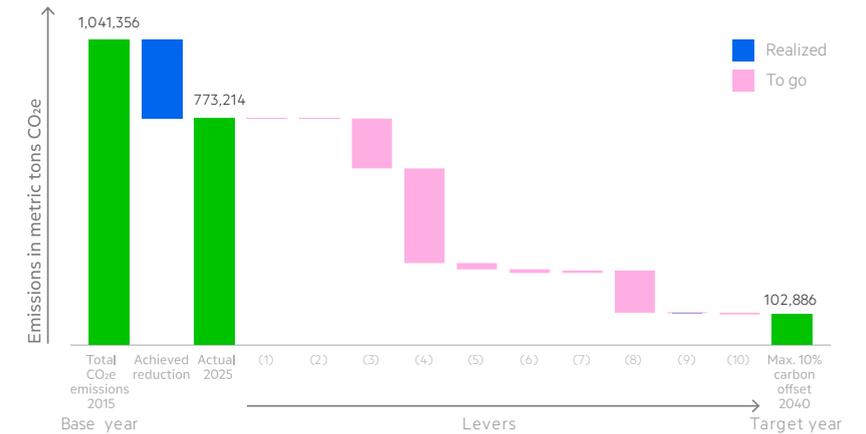
Explanation of decarbonization levers:
1. Scope 1: reduction of direct emissions (gas, fossil car fuels);
2. Scope 2: maintaining 100% renewable energy sourcing (market-based);
3. Scope 3 upstream: completion of fiber rollout resulting in lower construction emissions (net effect based on 2025 emissions);
4. Scope 3 upstream: decarbonization of our suppliers and reducing carbon footprint of products (production, logistics) and services (e.g., reduction of movements) by re-design of used materials and processes;
5. Scope 3 upstream: reduction of emissions related to production of gas, fossil car fuels and offshore wind electricity as a result of reducing consumption and decarbonization of the energy supply chain;
6. Scope 3 downstream: reduction of emissions as a result of decarbonization of the logistics to our customers;
7. Scope 3 downstream: increase of emissions related to additional customer fiber equipment;
8. Scope 3 downstream: reduction of emissions related to the improvement of energy efficiency of customer products and/or equipment and the transition to renewable energy in the Netherlands;
9. Scope 3 downstream: reduction of emissions related to reuse and recycling of customer products;
10. Scope 3: other reductions (not further specified: waste from operations, business travel, employee commuting, investments).

Our main decarbonization levers for the reduction of our GHG emissions and their individual contribution to our total reduction target are set out in the following table.

Main decarbonization levers		Quantitative contribution to total reduction target
Scope 1	• The conversion of our fleet from fossil-fuel to electric • Transition from gas-based to electric heating in buildings • Other	0.4%
Scope 2	• Market-based emissions already at zero	-
Scope 3	• Completion of fiber rollout resulting in less construction emissions	25.4%
	• Supplier decarbonization and reducing carbon footprint of products and services	48.1%
	• Reduction of emissions related to production of gas, fossil car fuels and offshore wind electricity as a result of reducing consumption and decarbonization of the energy supply chain	3.2%
	• Reduction of emissions as a result of decarbonization of the logistics to our customers	1.8%
	• Increase in emissions related to additional customer fiber equipment	-1.3% (increase)
	• Reduction of emissions related to the improvement of energy efficiency of customer products and/or equipment and the transition to renewable energy in the Netherlands	21.5%
	• Reduction of emissions related to reuse and recycling of customer products	0.1%
	• Other reductions	0.9%

Progress on implementing the transition plan

Scope 1 emissions

We have focused on reducing fossil fuel consumption, achieving 93% reduction in car fuel consumption in 2025 compared with 2010 (excluding subsidiaries). We are taking first steps to further reduce the inflow of fossil-fuel vehicles across our subsidiaries. We added 308 electric and no additional biofuel or diesel cars, reaching a 100% fossil-fuel-free inflow for 2025 (excluding subsidiaries). Natural gas consumption dropped by 3% compared to 2024, amongst others due to building closures.

Scope 2 emissions

Our energy program aims for energy consumption of 440,000 MWh by 2030. In 2027, around 60% of our electricity will come from the combination of a wind farm and a solar park, supporting our goal to improve the allocation of renewable energy supply according to KPN's daily demand. Network electricity consumption decreased by 4,646 MWh in 2025, marking a 42% reduction from 2010 (base year), even as data traffic increased. See the figure below, "Network electricity consumption (GWh) compared with data communication growth (%)". This was achieved through network rationalization.

Network electricity consumption (GWh) compared with data communication growth (%)

Network　— Data communication growth

In 2025, KPN signed the UN Compact for 24/7 carbon-free energy (CFE), reinforcing its ambition to be at net-zero by 2040 and to consume only sustainable electricity at every hour of the day. The UN Compact 24/7 CFE is an initiative under the auspices of the United Nations. Daily management is carried out by the Sustainable Energy for All organization. This is a voluntary commitment to strive for electricity that comes from renewable sources every hour of the day, together with other parties. Our solar park Kabeljauwbeek already provides 10% of KPN's energy consumption that is completely emission-free (CFE score: 10%). In 2027, KPN will take a significant portion of its energy from the wind farm Ecowende, which will supply 50% of our energy consumption. Together, this will increase our CFE score to 60%.

Scope 3 emissions

We collaborate with suppliers on carbon reduction in the value chain, using tools such as those from the Carbon Disclosure Project (CDP) and EcoVadis, and through our participation in the JAC carbon reduction program. Our top 10 suppliers accounting for the most Scope 3 spend-based emissions for products and equipment in 2024 have been requested to provide lifecycle assessments through the JAC carbon reduction program, and our top 104 suppliers accounting for the most Scope 3 spend-based emissions in 2024 have been invited to join the JAC supplier engagement program, in which the level of maturity is assessed and scored for improvement.

We have determined maturity per supplier and provided a scorecard with suggestions for improvement as well as training webinars, and have requested that they make pledges to improve. Climate change, energy reduction, reuse and recycling are embedded in the KPN supplier code of conduct, with which every supplier must comply.

For more details of the progress on these actions, see the "Actions", "Impacts, risks and opportunities" and "Metrics and targets" sections.

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Investments in and funding of our transition plan

KPN has outlined a transition plan, which targets four key sustainability areas: reducing energy consumption, minimizing carbon emissions, preventing grid congestion, and enhancing resilience to extreme weather events. The following instruments are in place to provide funding and strategic alignment:

1. Revolving credit facilities totaling €1.075 billion, with margins linked to progress on fiber rollout, energy reduction, and Scope 3 carbon emissions;
2. A sustainability-linked bond (SLB) of €0.7 billion, with a coupon linked to KPN's commitment to significantly reduce scope 3 CO_2e emissions by 2030;
3. Two €0.5 billion perpetual green hybrid bonds financing eligible projects in the categories energy efficiency, circular economy and clean transportation.

To secure ongoing access to the funding needed to execute its strategy and business model, including in response to climate-related risks and opportunities, KPN is committed to an investment-grade credit profile. KPN targets a maximum leverage ratio of 2.5x in the medium term, and has investment-grade credit ratings issued by Fitch (BBB/stable) and S&P (BBB/stable).

The transition plan is embedded in and aligned with our business strategy. Our financial forecast relating to emissions reduction is in progress, including future resources, capex and opex, and will be updated annually.

For more detailed information about the key performance indicators for our EU taxonomy capex, see the "EU Taxonomy" section, and for the financial liabilities, see Note 13.2 of the consolidated financial statements.

The largest part of our Scope 3 emissions reduction lies with our suppliers and is, as such, funded by them.

Locked-in GHG emissions from our key assets and products

Locked-in emissions come from our network's energy consumption (affecting Scope 2 location-based emissions) and customer premises equipment (affecting Scope 3, Category 13 emissions from downstream leased assets). These emissions depend on the energy efficiency of the equipment and the energy mix used by KPN and the Dutch grid, and they influence our ability to meet Scope 2 and 3 reduction targets.

Our main focus in terms of locked-in emissions on the path to net zero is on rationalizing legacy network components, improving the energy efficiency of equipment, optimizing cooling and temperatures, transitioning suppliers to climate neutrality, and the conversion of the Dutch grid to green energy. Additionally, home and office energy consumption is affected by the specifications of supplier-provided equipment and customer adoption of deviceless applications. There is a technology risk, as we rely on suppliers for energy-efficient equipment innovations.

We manage energy consumption reduction through monthly reviews. Energy consumption and power-saving potential are key factors in selecting network and customer premises equipment. Furthermore, KPN offers deviceless applications for TV including price differentiation to encourage customer adoption. We reskill our workforce in alignment with technological advances, which enables us to provide services that help our customers to anticipate and/or mitigate the impact of climate change. We also engage suppliers (e.g., through the JAC carbon reduction program and the JAC supplier engagement program) to discuss product carbon footprints and seek improvements through lifecycle assessments.

No historic data is or will be available for Scope 3 emissions from the energy consumption of devices sold or leased to our Business segment customers. The lack of accurate past datasets, systems changes, data migrations, and the shift to cloud-based solutions have made older data for business segment products incomparable so the reporting year figures for Category 11, 12 and 13 emissions for Business segment products are not comparable with base year data.

Changes in sales volumes and power-saving features of home and office equipment may affect our outlook for Category 11 (Use of sold products), Category 12 (End-of-life of sold products) and Category 13 (Downstream leased assets) emissions. For 2026 up to 2028, KPN expects the share of capex dedicated to EU taxonomy activities to remain relatively stable.

EU Paris-alignment benchmarks

KPN is not excluded from EU Paris-aligned benchmarks, as it does not operate in sectors that significantly contribute to climate change, such as controversial weapons, tobacco, or coal, oil and gas exploration.

Alignment and embedding of the transition plan with overall business strategy and financial planning

Our transition plan is embedded in and aligned with KPN's overall business strategy. More specifically, it is linked to the financial and business planning of our Connect, Activate & Grow strategy and uses capex planning towards 2027 as an input variable. The transition plan, including short-, medium- and long-term targets, has been discussed by the Supervisory Board's ESG Committee and approved by the Board of Management. We measure progress on our transition plan on a quarterly and yearly basis.

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Impacts, risks and opportunities (ESRS2 — IRO-1)

For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see description of the process to identify and assess material impacts, risks and opportunities.

We have identified **two actual negative impacts** related to climate change:

1. **Energy consumption:** KPN's inherent energy demand impacts the transition to renewable energy. By providing digital services as alternatives to physical products, KPN helps customers avoid carbon emissions, further contributing to environmental sustainability.[1]
2. **Carbon emissions:** KPN's services and products generate carbon emissions from energy consumption and material usage across our operations, our suppliers' operations, and our customers' usage, impacting climate change.

In 2025, we assessed the impact of our emissions on climate change by conducting an inventory and calculation of our Scope 1, 2 and 3 emissions (based on the GHG Protocol), which gives us insights into the areas with significant impact and emission drivers. We also forecast our Scope 3 emissions in the short, medium and long-term and considered strategic actions (such as the migration of customers from copper to fiber and the impact of changes in customer equipment), decarbonization of our suppliers and the Netherlands' transition to renewable energy. Our strategy and business model support our transition plan towards net zero. The impacts are involved through our own activities and business relationships and affect both people and environment, e.g., through the availability of renewable energy and impacts on global warming, on a short-, medium- and long-term horizon. KPN focuses on energy reduction and efficiency, reduced use of virgin materials, circular economy and resource use – all key drivers in our journey to net zero and reducing carbon emissions across the value chain. In

our business relationships, we strive to secure fixed pricing by establishing long-term contracts for renewable energy with suppliers.

We have identified **two actual risks** related to *climate change*:

3. **Grid congestion:** Renewable energy demand exceeds supply and energy storage technology is still developing. Limited power capacity and connections can lead to grid congestion, with a potential risk of limitation of local network capacity (climate-related transition risk).
4. **Climate-related major incidents:** Climate change can lead to extreme weather events, in particular flooding, heavy precipitation and heat stress (acute and chronic), which could damage KPN's infrastructure and pose risks of temporary or long-term service disruptions or service quality degradation (climate-related physical risk).

Grid congestion presents risks to KPN, such as increased costs and potential service quality degradations, which could impact customer satisfaction and revenue. If not properly addressed, it may challenge operational stability and network reliability. To mitigate these effects, countermeasures and potential future scenarios have been outlined.

If we do not address the risk of extreme weather events, we run the risk of frequent service interruptions, higher costs, and reduced competitiveness due to less reliable network performance. To mitigate these effects, KPN has guidelines for setting up technical buildings in ways that protect crucial infrastructure.

Our business model and portfolio of ICT solutions are focused on connecting everyone in the Netherlands to a sustainable future. This enhances the possibilities for working from home, thus reducing the impact of commuting and lowering energy consumption in office buildings. While home energy consumption may increase with working from home, the reduction in emissions from decreased commuting and lower office energy consumption typically results in a net decrease in carbon emissions overall.

Resilience analysis

In the process to identify and assess climate-related impacts, risks and opportunities we have not included the impacts of our GHG emissions on climate change and have not conducted a quantitative analysis of either a (high-emission) climate scenario or a climate scenario in line with limiting global warming to 1.5°C with no or limited overshoot.

We have screened our activities and plans to identify actual and potential future GHG emission sources and/or drivers for other climate-related impacts in our own operations and along the upstream and downstream value chain. We assess future developments in the emissions drivers of our significant Scope 3 categories (e.g., expected spend — Category 1 and 2 — and the fiber rollout impact on Category 13) and forecast emissions up to 2040 in optimistic, neutral and pessimistic scenarios.

The assessment of risks related to climate change has been the basis for conducting the financial materiality assessment. In the assessment KPN we have not considered a climate-related scenario analysis in identifying transition events and assessing exposure. We plan to do this in the medium to long-term. For more details on how our strategy and business model support our transition plan towards net-zero and align with the transition to a sustainable economy, see the "Strategy" section. This section also provides insights into our green finance framework, which is used for funding any investments in adjusting or adapting our strategy and business model to climate change.

The climate scenarios described hereafter are compatible with the critical climate-related assumptions made in our consolidated financial statements. We have analyzed whether they have any impact on the valuation of KPN's assets, liabilities and financial results and concluded the impact is limited (see also Note 2 of KPN's consolidated financial statements).

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1 This positive impact is not considered material and does not offset the negative effects of KPN's own energy consumption. KPN presents this "enablement effect" as a strategic outcome, acknowledging its role in supporting environmental sustainability without claiming compensatory equivalence.

Climate-related physical risks related to climate-related major incidents

In 2025, we assessed the acute and chronic physical risks of climate change for our own operations by performing qualitative scenario analysis on the vulnerability of our own infrastructure, based on the geospatial coordinates specific to our individual locations. For this, we used the Climate Impact Atlas in considering the time horizon towards 2050 and selected three scenarios based on the Climate Impact Atlas layers: Urban Heat islands, Precipitation and Flooding. In conducting our climate-related physical risk assessment, we did not apply a short- or medium-term time horizon.

The high scenario corresponds to the KNMI'14 scenario WH ("*warm hoog*" or "warm high") of the Dutch national weather service, which is the worst-case scenario for most of the effects. The low scenario generally corresponds to the KNMI'14 scenario GL ("*gematigd laag*" or "moderately low"), in which changes remain most limited. KNMI'14 scenarios (climate-change scenarios) are based on the worldwide climate projections of the Intergovernmental Panel on Climate Change (IPCC). On 9 October 2023, KNMI published new climate scenarios, which replace the KNMI'14 climate scenarios. The Climate Impact Atlas has not yet been updated for the relevant layers. We will update our scenario analysis when these are updated for the KNMI '23 climate scenarios.

Our assessment criteria for the impact of climate-related hazards in the short term are shown in the table below.

Climate-related hazard	Criterion
Flooding	The probability of flooding over 50 centimeters, due to primary and secondary dikes
Precipitation	The impact of 70 millimeters of precipitation within two hours
Heat stress	The air temperature difference in degrees Celsius of urban versus rural areas

As a result, we have categorized our locations (e.g., technical buildings, point-of-presence stations, street cabinets) on the exposure to these climate-related hazards on a scale of 0-5, ascending from low risk (0) to high risk (5) and summed these up to determine a total location-specific risk score. If a location is at significant risk, this data can be used to determine additional measures to mitigate physical risks (e.g., placing the equipment higher above ground level). We have assessed the risk of flooding, precipitation and heat stress for the assigned business continuity

management critical locations. Where needed, measures are taken to mitigate the impact. We have not taken into account the likelihood, magnitude and duration of these physical risks. The vulnerability of our upstream and downstream value chain has not yet been assessed; we plan to do this in the medium term.

Climate-related transition risks of grid congestion

In 2025, we have assessed the market transition risks of climate change for our own operations. Our objective is to have a telecoms network which is always-on, powered by sustainable electricity at reasonable prices. We conducted a risk assessment on market transition risks related to this objective and applied scenario analysis on the electricity prices and the renewable electricity demand-supply match, based on the expected electricity consumption and exposure to the spot market. For this, we used the models of the International Energy Agency (IEA) based on the World Energy Outlook 2024 are considering the time horizon towards 2050, i.e. the stated policies scenario (STEPS), the announced pledges scenario (APS), and the net-zero emissions by 2050 scenario (NZE).

STEPS reflects current policy settings based on a sector-by-sector and country-by-country assessment of the energy-related policies that were in place as of the end of August 2024, as well as those that are under development. The scenario also considers currently planned manufacturing capacities for clean energy technologies. APS assumes that all climate commitments made by governments and industries around the world will be met in full and on time. This includes nationally determined contributions (NDCs) and longer-term net-zero targets, as well as targets for access to electricity and clean cooking. Finally, NZE sets out a pathway for the global energy sector to achieve net-zero CO_2e emissions by 2050. It does not rely on emissions reductions from outside the energy sector to achieve its goals.

The Intergovernmental Panel on Climate Change (IPCC) Working Group III Sixth Assessment Report on climate change mitigation, released in April 2022, assessed many scenarios that led to at least a 50% chance of limiting the temperature rise to 1.5 °C in 2100. The NZE trajectory is well within the envelope of the 1.5°C and 2°C scenarios, while APS is only within the envelope of the 2°C scenario. STEPS provides a more conservative benchmark for the future than APS, by not taking for granted that governments will reach all announced goals.

On that basis, we calculated the possible development of electricity prices in each scenario to create insight into the bandwidth of electricity prices in the different scenarios on the short, medium and long-term, KPN's exposure to these prices and the impact on our operating costs in the short, medium and long-term. We found that the impact of higher electricity prices would be greatest in STEPS and least in APS. In all scenarios, the impact on electricity costs is low.

Another aspect we assessed is a possible mismatch between demand and supply of renewable electricity in the EU, which poses a risk for the feasibility of our Scope 2 targets. Based on the IEA scenarios, in STEPS and APS there is a risk of mismatch between electricity demand and the generation of wind and solar energy (not considering flexibility and/or availability in time). We expect a medium impact in terms of the fulfillment of our renewable electricity demand.

To mitigate our exposure to these market transition risks, we continue to optimize our electricity consumption with reduction actions, e.g., implementing more energy-efficient network equipment. We are also looking into enabling flexibility, for example with battery energy storage systems, and evaluating whether other PPAs are possible to further reduce the impact of price fluctuations. When our existing PPAs for solar and wind energy are near the end of their contractual terms, we will evaluate possibilities for extension at fixed prices and/or volumes.

Locked-in GHG emissions

Regarding locked-in emissions from the use of our products by our customers and therefore the feasibility of our Scope 3 targets (specifically Category 11, Use of sold products, Category 12, End-of-life of sold products, and Category 13, Downstream leased assets), we see a risk in STEPS and APS that not all households are able to consume 100% renewable electricity. To mitigate the impact, we also continue to optimize in-home electricity consumption by introducing energy-efficient solutions. That said, outcomes depend largely on the Netherlands' transition to renewable energy.

For our significant locked-in GHG emissions, we have identified that some of our equipment (i.e. customer premises equipment) is less compatible with a transition to a climate-neutral economy. For more information about our locked-in GHG emissions, see the "Strategy" section.

Policies (E1-2)

We have several policies in place to manage the material impacts and risks related to climate change mitigation and adaptation:

1. **Climate transition plan:** Our climate transition plan outlines our net-zero goal, strategy, and roadmap for GHG emissions reduction (Scopes 1, 2, and 3), while guiding sourcing of energy, energy consumption, material use and reuse, and sourcing of products and services from suppliers. The policy addresses climate change mitigation; reduction of KPN's GHG emissions, energy efficiency, reduction of KPN's energy consumption, and renewable energy deployment (maintaining our 100% renewable energy position). We request feedback from customers, suppliers, employees and investors via stakeholder dialogues and peers via industry platforms and adjust our policy if needed.
2. **KPN environmental policy:** KPN's environmental policy commits to sustainable operations and ISO 14001 compliance. The policy addresses our impact on the environment. It promotes environmental awareness, continuous improvement, and transparent reporting through an annual net-zero transition plan. Management holds accountability, while all employees and partners work to minimize environmental impact and engage responsibly with communities. We monitor progress on the climate transition plan and environmental policy and publish the main results and indicators of our environmental performance in our sustainability statement, which is assured internally by our internal audit function as well as externally by our independent auditor. Affected stakeholder groups are employees, customers, suppliers and investors. Geographically, the scope of our own operations and downstream value chain are located in the Netherlands, although the upstream value chain is global.
3. **KPN supplier code of conduct (SCoC):** KPN purchases many products and services from suppliers. Suppliers are required to contribute to KPN's environmental goals and to comply with KPN requirements in regard to:
   - Environmental legislation;
   - Environmental governance;
   - Reducing / designing for environment;
   - Extending and optimizing product usage;
   - Energy consumption and GHG emissions.

   The policy addresses climate change mitigation (requirements for suppliers regarding their GHG emissions and energy consumption ambitions, product specifications) and energy efficiency (requirements for suppliers regarding energy consumption of products and equipment).
4. **Procurement policy:** Our procurement policy provides guidelines and standard methods and procedures for purchasing products and services from suppliers. We award contracts based on total value including environmental, social and governance (ESG) criteria. The criteria related to environment are:
   - Extending the lifecycle of products;
   - Promoting the energy efficiency of KPN products;
   - Net-zero CO_2e emissions in the supply chain.

   The policy addresses climate change mitigation, i.e. GHG emissions in upstream (supply) and downstream (use of products by our customers), energy efficiency of purchased equipment and products, and renewable energy deployment (procurement of renewable energy).
5. **KPN energy strategy:** Our energy strategy sets out goals and actions on securing sustainable energy supply, availability for all KPN locations and strategic growth options, reducing consumption and increasing flexibility. The strategy addresses grid congestion (availability) and energy efficiency (reduction of consumption).
6. **Design strategy for technical buildings:** Our vision on the design of technical buildings sets out the requirements for buildings containing active equipment. These requirements depend on the possible impact of an incident and are derived from the network functions of a building, the number of addresses in its service area and the equipment present in the building. This strategy addresses the risk of climate-related major incidents. The requirements in the strategy have been translated into the building requirements for contractors ("*Programma van Eisen*" or PVE in Dutch), which are evaluated regularly at acceptance of work. These requirements are for technical buildings in our own operations located in the Netherlands and mainly focus on the required level of efficiency in terms of power usage effectiveness (PUE), data center infrastructure efficiency (DCIE) and climate conditions. The policy addresses climate change mitigation: energy efficiency and temperature requirements, and climate change adaptation: business continuity of critical infrastructure. In setting the strategy for network architecture and the design of technical buildings, we consider how best to limit the number of potentially impacted customers. The PVE is agreed upon with suppliers on a project basis.

For key descriptions of these policies, see the "Policy overview" in the "General information" section. Our impact on climate change from carbon emissions is addressed by all the policies described in this section.

We engage with our stakeholders regarding our environmental policies and performance through stakeholder dialogues. We benchmark our performance via internationally recognized ratings, e.g., the Carbon Disclosure Project (CDP), Sustainalytics, MSCI and EcoVadis. We participate in industry and cross-industry working groups, environmental membership organizations, partnerships and associations with a sustainability focus. We keep our employees informed and engaged about the value of environmental sustainability and about the initiatives and actions that we take to put our environmental principles into practice. This way, we ensure that our employees play an integral part in our sustainability programs.

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Actions (E1-3)

Our key actions (taken and planned) to achieve our climate-related policy objectives and targets are presented below.

Scope 1 emissions

Key actions in 2025:
- Converting to electric cars in lease arrangements for our own employees;
- Transitioning from gas-based heating to electric heating for smaller buildings;
- Transitioning from gas-based heating to electric heating for retail.

Key actions planned:
- For technical buildings we are currently recruiting a project manager to set-up and execute a plan for conversion from gas-based to electrical heating. For office buildings we plan to develop scenarios to move to gasless or energy-neutral buildings based on integral feasibility studies, which will be used to create a multi-year maintenance budget;
- Exploring alternatives such as application of biodiesel in no-break installations or battery-based solutions;
- Implementing and enforcing policies to reduce the inflow of fossil–fuel vehicles across our subsidiaries;
- Continuously converting retail stores to all electric.

These key actions aim to reduce direct emissions (Scope 1).

The scope of these actions is our own operations in the Netherlands. The expected time horizon for both the conversion to electric cars of our own fleet in lease arrangements for our own people and/or biodiesel-fueled cars for engineers is 2030. The expected timeframe for the transition from gas-based heating to electric heating for smaller buildings is yet to be decided. We will develop a plan for this in 2026. For retail converting stores to all electric is ongoing based on planned renovations. We expect to finish this before 2040. Converting our buildings and offices to electric and the phase-out of fossil fuels in no-break installations are still under investigation but we intend to finish this before 2040.

These key actions require significant opex and/or capex. See the "Strategy" section for the type and background of financial resources allocated to this action plan,

specifically the transition plan for "Climate change" under the heading "Investments in and funding of our transition plan", for our current and future resources and the environmental/social objectives of these investments.

Progress 2025
We executed the planned closure of one or our office buildings. Furthermore, we created a long–term roadmap for improving the environmental performance of our office buildings. We are in discussions with property owners and are exploring options to transition our offices to electric heating where possible. Finally, we switched to electrical heating in 5 retail stores.

Scope 2 emissions (location-based)
Our electricity consumption has been based on 100% renewable electricity since 2011 and we have committed to this until at least 2040. This means that our market-based emissions for Scope 2 are already zero.

Key actions in 2025:
- Continue reducing electricity consumption in our operations, even though data usage continues to grow (see our energy consumption action plan);
- Updating our electricity mix by committing to a wind farm for 15 years;
- Continue rolling out our fiber network. We expect to achieve reduced electricity consumption by switching off legacy networks and finalizing the fiber rollout;

These key actions aim to reduce indirect emissions (Scope 2) by reducing electricity consumption and transitioning to renewable energy sources. The scope of these actions relates to our own operations in the Netherlands. The expected time horizon for reducing electricity consumption in our operations is 2040, even though data usage continues to grow (see our energy consumption action plan). The expected time horizon for updating our electricity mix and committing to the solar park is up to 2040 and committing to the wind farm up to 2042. For the continued rollout of the fiber network we have the ambition to cover up to 85% of the Netherlands by 2030.

These key actions require significant opex and/or capex. See the "Strategy" section for the type and background of financial resources allocated to this action plan, specifically our transition plan for "Climate change" under the heading "Investments in and funding of our transition plan" for our current and future resources and the environmental/social objectives of the investments.

Progress 2025

Reduction of electricity consumption
We reduced consumption by ~4 GWh in 2025 despite rising data–driven energy demand. Forecasts for 2026–30 indicate that some energy growth is unavoidable, but our focus remains on carbon reduction through efficiency measures, limiting energy uptake, and increasing the share of renewable energy matched to our consumption on an hourly basis using carbon–free Energy (CFE).

Update of electricity mix by committing to a wind farm
KPN will purchase over 200 GWh of renewable electricity annually from the new Ecowende wind farm starting in 2027, securing a 15–year commitment to further green its electricity mix.

Ongoing rollout of our fiber network
We are paving the way for a more energy-efficient fixed access network.

Transitioning stores from gas to all electric
A total of five stores have now been transitioned from gas to all electric operations.

Scope 3 emissions
Key actions in 2025 and beyond:
- Including climate criteria in supplier selection, using lifecycle and material flow analyses to assess product and transport impact. This involves choosing energy-efficient equipment and promoting extended use where possible;
- Encouraging other project-based improvements by suppliers on climate-related activities in their operations and subcontracted activities;
- Participating in supplier engagement programs from worldwide platforms, such as JAC, CDP and EcoVadis;
- Collaborating with industry bodies on climate-related industry standards, such as GSMA, JAC and ETIS.

We expect to positively impact our supply chain and align with industry peers, in terms of climate change ambitions, requirements, reporting and carbon footprint improvement plans. The actions aim to reduce upstream and downstream emissions (Scope 3). The scope of these actions relates to our own operations and the downstream value chain in the Netherlands, and the upstream value chain globally. All key actions are, by nature, ongoing.

The key actions which lead to lower emissions are not expected to require significant opex and/or capex.

Progress 2025

Climate criteria for suppliers
We updated the climate criteria in supplier selection with more concrete requirements on climate change topics, such as net-zero targets, climate transition planning and emissions disclosure and will implement these in 2026.

Supplier engagement
- We started supplier engagement with the top 10 networks suppliers, with the aim to get better insights in the decarbonization roadmap towards 2040, emission hotspots and emissions attributable to KPN, and identify carbon footprint improvement opportunities;
- We collaborated with other telecoms operators in the JAC Carbon Reduction Programme (receiving and leveraging LCA's or equivalent, carbon reduction plans, knowledge-building on carbon hotspots) and JAC Supplier Engagement Programme (734 suppliers assessed, of which 63% score in the higher maturity range, increase up by 7% versus 2024, training webinars held on decarbonization of products and services, supplier recognitions published on JAC's website). We also participate in the JAC AI and Datacenter working group, to develop insights into emissions, risks and opportunities;
- We requested 174 organizations to disclose via the CDP questionnaire (response rate 48.3%), leading to more insights into our upstream value chain.

Collaboration with industry bodies
We are working together with other telecoms operators and The Chancery Lane Project in JAC to create model climate contract clauses (such as on disclosing emissions and product carbon footprint).

Energy consumption
Key actions in 2025:
- Rationalizing network locations (optimizing network by closing down obsolete sites);
- Implementing energy efficiency measures in office buildings, such as the mandatory energy savings measures list ("*Erkende Maatregelenlijst*" or EML).

These key actions aim to reduce indirect emissions (Scope 2) by reducing electricity consumption. The scope of these key actions relates to our own operations in the Netherlands and will be carried out up to and including 2031. The time horizon under which we intend to complete the key actions is medium term for the first action and short term for the second action.

These key actions require significant opex and/or capex. See the "Strategy" section for the type and background of financial resources allocated to this action plan, specifically our transition plan for "Climate change" subsection "Investments in and funding of our transition plan", for our current and future resources and environmental/social objectives of the investments.

Progress 2025
We are working on further rationalization of our network core locations and sold some technical locations. We invested in energy efficient equipment, such as airconditioning in technical buildings, LED lighting in and charging stations next to office buildings.

Grid congestion
Key actions in 2025:
- Data and forecast: predict, prioritize and monitor locations at risk of grid congestion;
- Lobby solutions: dialogue with the government and electricity distribution system operators to find solutions for locations at risk of grid congestion;
- Technical solutions: develop solutions for locations at risk of grid congestion.

These key actions aim to mitigate the effects of grid congestion for KPN sites. However, as we are subject to regulation, we do not expect that all congestion can be prevented by these actions. The scope of these key actions relates to our own operations in the Netherlands. There is no specific time horizon to complete them, since it is an ongoing process.

Nature-based solutions are currently not part of any action plan.

Progress 2025
- We have set up a planning process for capacity forecast, giving us insights in locations at risk of grid congestion;
- We have quarterly dialogues with the three major electricity distribution system operators. ACM has introduced an updated priority framework, including telecom;
- We have run pilots on battery energy storage systems (BESS) on two locations to test the feasibility for the grid congestion use case.

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Key actions table

The following table shows the relevant decarbonization levers, and expected and achieved (from base year up to and including this reporting year) GHG emissions reductions. It also cross-references our consolidated financial statements and the EU taxonomy for our action plans.

Key actions	Relevant decarbonization lever	Expected GHG emission reduction	Achieved GHG emission reduction	Reference to consolidated financial statements	EU taxonomy opex (planned/ realized)	EU taxonomy capex (planned/ realized)	If applicable capex plan	Dependence on the availability and allocation of resources
Key actions Scope 1 emissions: • Converting to electric cars in lease arrangements for our own people and in part by using electric and biodiesel fueled cars for engineers • Transitioning from gas-based heating to electric heating in buildings	Reduction of direct emissions (Scope 1)	35,000 metric tons CO_2e	32,557 metric tons CO_2e	Note 19 to the Consolidated financial statements (for leased cars addition in 2025: € 15m)	See EU taxonomy	See EU taxonomy	n/a	Limited
Key actions Scope 2 emissions reduction (location-based) and energy consumption: • Rationalizing network location grid • Energy efficiency measures in office buildings (such as mandatory EML)	Reduction of indirect emissions (Scope 2)	171,600 metric tons CO_2e	176,359 metric tons CO_2e	n/a	See EU taxonomy	See EU taxonomy	n/a	Limited

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Metrics and targets (E1-4/5/6)

Targets related to climate change mitigation and adaptation (E1-4)

We have designated a number of metrics related to our material climate-related impacts, risks and opportunities to track exposure and/or performance. We have set targets to support our climate change mitigation and adaptation policies and address our material climate-related impacts, risks and opportunities. The key metrics are linked to our transition towards net-zero. In addition, we indicate other metrics to monitor our progess on climate change.

KPN has set GHG emissions reduction targets for Scope 1, 2 and 3, based on trends, drivers and SBTi guidelines. Furthermore, in connection with Scope 1 and 2 and our electricity consumption relating to data traffic, we have targets on metric tons of CO_2e per Gbps and MWh per Gbps (intensity indicator). We consider these metrics as representative for KPN's impact on climate change that can be influenced by management decisions. Targets are set organization-wide for KPN, which operates only in the Netherlands. In target-setting for the next reporting year, we consider KPN annual plans on opex and capex, which reflect developments in our business, including customer demand. In case of changes in our GHG inventory boundaries, we recalculate the base year values if data is available. The target percentage reduction will remain unchanged, i.e. our net-zero target will remain a 90% reduction from base year. Scope 3 is by far the largest category of emissions (2025: 99% of total GHG emissions, market-based). Emissions from upstream activities represent the largest part of our Scope 3 emissions (2025: 74%) with purchased goods and services (Category 1 and 2) as the main driver. Reduction in emissions from downstream activities mainly depend on the transition of the Netherlands to renewable energy.

The following tables show results as well as details per target. We did not make any changes to the targets in 2025 and stakeholders are not directly involved in setting these targets, unless stated otherwise. The targets are monitored and reviewed every quarter (Scope 1 and 2 emissions, % fossil-free cars added to company fleet in the reporting year) or yearly (Scope 3 emissions, tons CO_2e per Gbps KPN Netherlands and MWh per Gbps Network Netherlands) by the Board of Management in the ESG update, unless stated otherwise.

Name of the key metrics	Unit	Base year 2015	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
Scope 1 emissions (gross) [RA][1]	metric tons CO_2e	37,500	6,818	4,943	6,100	2026: 4,700 / 2030: 3,500[2] / 2040: 2,500[2]	1 4
Scope 2 emissions (location-based) [RA][1]	metric tons CO_2e	271,600	118,356	95,241	116,000	2026: 95,000 / 2030: 105,000[2] / 2040: 100,000	1 4
Scope 2 emissions (market-based) [RA][1]	metric tons CO_2e	0	0	0	0	2026: 0 / 2030: 0 / 2040: 0	1 4
Scope 3 emissions	metric tons CO_2e	1,222,404	823,223	768,270	794,000	2026: 767,000 / 2030: 600,000[2] / 2033: 244,941[3] / 2040: 100,386[3]	1 4
Energy consumption	MWh	n/a	492,331	477,228	489,000	2026: 479,000 / 2030: 497,000[4]	2 3
Electricity consumption	MWh	2010: 769,401	435,468 (-44%)	430,830	432,000 (-45%)	2026: 432,000 / 2030: 440,000[2]	2 3

Name of the other metrics	Unit	Base year	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
% fossil-free cars added	%	n/a	99	100	99	2026: ~100	1 4
Tons CO_2e per Gbps KPN Netherlands	metric tons CO_2e	n/a	9.3	6.7	n/a	2026: 6.2	1 4
MWh per Gbps Network Netherlands	%	2010: 100 (index)	2.0	1.8	1.9	2026: 1.7	2 3
# critical locations with congestion challenges	#	n/a	Not disclosed	Not disclosed	n/a	n/a	2 3
Estimated avoided energy consumption	PJ	n/a	7.0	8.1	n/a	n/a	
Estimated avoided CO_2e emissions	metric tons CO_2e	n/a	591,751	653,073	n/a	n/a	
Estimated avoided particulate matter emissions	metric tons PM_{10}	n/a	126	206	n/a	n/a	

1　[RA]: Reasonable assurance.
2　We updated this target based on progress to date, business drivers, and technology trends. See for previous targets our sustainability statement 2024.
3　Target updated based on the absolute % reduction following SBT commitment.
4　Newly introduced target.

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Reflection on performance

Scope 1
Progress is in line with plan. The result for 2025 is significantly lower than 2024. This significant change is due to lower gas consumption and fewer liters of fuels.

Scope 2 (location-based)
Progress on Scope 2 emissions is in line with plan. There is a visible year-on-year decrease from 2015 up to 2025.

Scope 2 (market-based)
The set target was already reached in 2015. The plan is to maintain 0, which was achieved in 2025.

Scope 3
Outcome 2025 is lower than target 2025, mainly due to lower spend after inflation correction (Category 2) and decrease in emission factor of Dutch grid electricity (Category 11 and 13). The decrease versus 2024 is mainly related to lower Category 1 and 2 emissions, and lower emissions from Category 13 as a result of a decrease in the Dutch grid emissions factor for electricity.

Energy consumption
Our trend analysis shows that progress is in line with our forecast. Energy consumption continues to show a noticeable year–over–year reduction.

Electricity consumption
We have an energy excellence program in place and are on track to reach our target of less than 440,000 MWh in 2030. Furthermore, electricity savings mainly result from network rationalization. As 2025 figures show, we are on track to achieve the target.

% fossil-free cars added
The outcome 2025 of fossil-free cars added is in line with plan. The results shown exclude KPN's subsidiaries.

Tons CO_2e per Gbps KPN Netherlands
We report this metric for the first year, based on gross Scope 1 and location-based Scope 2 emissions.

MWh per Gbps Network Netherlands
Progress is in line with plan. The decrease in 2025 related to lower electricity consumption in the network, despite data traffic growth.

Critical locations with congestion challenges
KPN has assessed that certain information related to grid congestion is sensitive. Therefore, details about the number of critical locations with congestion challenges have been omitted from this report. The metric is monitored and reviewed on a monthly basis.

Estimated avoided energy consumption, estimated avoided CO_2e emissions and avoided particulate matter emissions
The metrics are partially dependent on assumptions which vary from year to year and other factors determined by third parties (such as company rules on office / home office days, traffic rush hours etc.) and cannot be influenced by KPN. Therefore, we have chosen not to set a policy and target for these metrics, but are following year-on-year trends. The increase in 2025 versus 2024 is, amongst others, related to an increase in the KPN broadband market share, the Dutch employed labor force, and the average office space per employee.

Methodologies and assumptions

Scope 1
Target methodology: We used the SBTi Target Setting Tool (v2.3 — Absolute Contraction Approach) to set our near-term target for Scope 1, which is aligned with 1.5^{0}C. We set the target to be even more ambitious.

Related policy objective: Reduction of our direct emissions.

Scope 2 (location-based)
Target methodology: The target is derived from long-term electricity consumption forecasts and expected Dutch energy grid development.

Related policy objective: Reduction of our indirect emissions from business operations.

Scope 2 (market-based)
Target methodology: Not applicable, as the target was reached in 2015 and has been maintained.

Scope 3
Target methodology: We used the SBTi Target Setting Tool (v2.3 — Absolute Contraction Approach) to set our near-term target for Scope 3.

Related policy objective: Reduction of our indirect emissions in our upstream and downstream value chain.

For the *metric methodology* of the four metrics mentioned above, reference is made to the "Methodologies and significant assumptions on GHG emissions" section (E1-6). All four of these metrics are based on conclusive scientific evidence. The metrics mentioned below are not based on conclusive scientific evidence and apply to our own activities.

For base year 2015 we used the calculated emissions and corrected the emissions value for relevant changes and errors over the comparative year as much as feasible, to ensure that figures for the reporting year are like-for-like in regard to the base year. See "Changes in Scope 1" and "Changes in Scope 3" and "Methodologies and significant assumptions on GHG emissions" sections for the changes in methodology and/or scope we made in calculating our GHG emissions in reporting year 2025.

We used the SBTi Target Setting Tool (v2.3 — Absolute Contraction Approach) to set our near-term targets and the Net-Zero Tool (v1.0.3 — Cross-sector Pathway) to set our long-term targets for Scope 1, 2 and 3. SBTi has classified our Scope 1 and 2 target ambitions as in line with a 1.5°C mitigation trajectory. For Scope 1 we set an even more ambitious target than the reference target value (targeting an 84% reduction versus the reference value 80.25%). SBTi provides sector-specific guidelines to organizations before developing and submitting targets for validation. By validating our targets externally and monitoring our progress, we aim to contribute to the Paris Agreement pathway. In setting the targets we have anticipated emissions reductions, including those resulting from our supply

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chain, becoming climate-neutral, the finalization of the fiber network rollout in the coming years, virtualization of network components and CPE, lifetime extension of network equipment and CPE, and the Netherlands' transition to renewable energy.

We have not considered a diverse range of climate scenarios, including a climate scenario compatible with limiting global warming to 1.5°C, to identify relevant environmental, societal, technology, market and policy-related developments and determine our decarbonization levers. However, our net-zero and near-term targets on GHG emissions are validated by SBTi against the goal of limiting global warming to 1.5°C. Our decarbonization levers are aligned with our net-zero target emissions (maximum 10% residual emissions to neutralize). We aim to address climate scenarios over the medium term. We depend on the development of new technologies to achieve decarbonization of heating for buildings and greater energy efficiency of our equipment and products. We plan to adopt new technologies when these are feasible.

Energy consumption
Scope: This is in line with Scope 1 and Scope 2.

Metric methodology: Calculation is based on consumption reported by suppliers and our own smart meters. We convert the consumption measurement in PJ to MWh.

Target methodology: The target is mainly derived from the trend in electricity consumption.

Related policy objective: Reduction in energy consumption to mitigate our negative impact on climate change.

Electricity consumption
Metric methodology: The metric includes electricity consumption of our fixed and mobile networks, data centers, offices and shops versus consumption in base year 2010. Electricity providers estimate the consumption for part of our network operations – as monthly meter readings are not always made –

so there is some uncertainty around the accuracy and completeness of our electricity consumption.

Target methodology: The target is based on long-term planning of electricity consumption, where consumption uptake must be absorbed by additional measures.

Related policy objective: Energy efficiency leads to a reduction in electricity consumption and as a result mitigates our negative impact on climate change.

% fossil-free cars added
Scope: KPN excluding subsidiaries.

Metric methodology: % fossil-free cars added to company fleet in the reporting year: for this metric we calculate the share of electric cars in total additions (inflow) of cars to the company fleet, the lease pool or company cars for engineers.

Target methodology: We set the target by analyzing the potential for the inflow of fossil-free cars. We analyzed the available types of vehicles in the lease markets for the coming years.

Related policy objective: Reduction of fossil fuel consumption to mitigate our negative impact on climate change.

Tons CO_2e per Gbps KPN Netherlands
Metric methodology: For this metric we updated the calculation as follows, the sum of Scope 1 emissions (gross) instead of net in prior year and Scope 2 emissions (location-based) instead of market-based in prior year, divided by data traffic in gigabits per second.

Target methodology: We set the target for the coming year based on the calculation of data traffic growth and Scope 1 and 2 emissions.

Related policy objective: The target relates to limiting the impact of exponential data growth on our Scope 1 and 2 emissions.

MWh per Gbps Network Netherlands
Metric methodology: For this metric we calculate the energy consumption of our network divided by data traffic in gigabits per second. The calculated metric is subsequently benchmarked against the established base–year index, with 2010 defined as 100.

Target methodology: We set the target for the coming year based on estimated data traffic growth, energy efficiency measures and energy forecasts.

Related policy objective: Energy intensity of our network versus exponential data traffic growth is a key challenge in realizing energy efficiency.

critical locations with congestion challenges
Scope: KPN excluding subsidiaries.

Metric methodology: Measured by comparing the base load of energy consumption corrected for incidental peak loads and compared with available grid capacity of the local energy distribution system operator, and categorized in three categories (critical, needs attention and safe).

Target methodology: KPN has assessed that certain information related to grid congestion is sensitive. Therefore, details about the number of critical locations with congestion challenges have been omitted from this report.

Related policy objective: Prevent service quality degradation as a result of grid congestion in critical locations.

Estimated avoided energy consumption, estimated avoided CO_2e emissions and avoided particulate matter emissions
Scope: KPN including subsidiaries (broadband).

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Target methodology: no key action plan and targets are set. Actions focus on explaining to our customers the possibilities of using our services for working from home offices.

Metric methodology: the savings calculation consists of three parts:
- Reduced commuting (reduced traveling);
- Reduced office space;
- The rebound effect caused by additional electricity and gas consumption when working from home.

The impact of working from home is estimated based on assumptions for market share of broadband subscribers, percentage of home workers, average working hours at home per week per home worker and percentage of travel by car.

No stakeholders were directly involved in setting the targets. All parameters are reviewed annually by KPN for updates. In the event of changes or when new services are introduced to provide estimation methods, we involve external consultants. For the parameters for savings on office space and for extra electricity and home gas consumption when working from home (rebound effect), the values used in the savings calculation are based on averages. We use the average between the lowest and highest reported value in reports and research. Cost savings are based on the average fuel, electricity and gas prices published by Statistics Netherlands (CBS) and Milieu Centraal.

Estimated avoided energy consumption is calculated by multiplying the avoided electricity consumption in kWh by a conversion factor to convert to PJ; estimated avoided CO_2e emissions are calculated by multiplying the avoided electricity consumption in kWh by an emission factor for electricity. Avoided PM_{10} emissions enabled for KPN customers are estimated based on assumptions on particulate matter per car kilometer and public transport kilometer. Avoided particulate matter emissions are calculated by multiplying the avoided kilometers, natural gas and electricity consumption by the relevant particulate matter factor.

Energy consumption and mix (E1-5)

The following table shows the sources of the energy consumed for our own processes.

Total energy consumption related to own operations (MWh)	2025	2024
Non-renewable sources	**33,152**	**37,954**
Fossil sources	33,152	37,954
Nuclear sources	-	-
Renewable sources	**444,076**	**454,378**
Biomass, biofuels, biogas, hydrogen	5,586	8,331
Purchased or acquired electricity, heat, steam, and cooling	437,790	445,346
Self-generated non-fuel renewable energy	700	700
Total energy consumption	**477,228**	**492,331**

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Gross Scope 1, 2, 3 and total GHG emissions (E1-6)

	Base year 2014[1]	Base year 2015	2024	2025	% 2025 vs. 2024	2026 target	2030 target[2]	2033 target[3]	2040 target	Annual % target / base year 2030
Scope 1 GHG emissions										
Gross Scope 1 GHG emissions (metric tons CO_2e) [RA][4]		37,500	6,818	4,943	73%	4,700	3,500	n/a	2,500[2]	6%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Scope 2 GHG emissions [RA][4]										
Gross location-based Scope 2 GHG emissions (metric tons CO_2e)		271,600	118,356	95,241	80%	95,000	105,000	n/a	100,000	-2%
Gross market-based Scope 2 GHG emissions (metric tons CO_2e)		-	-	-	-	-	-	-	-	-
Significant Scope 3 GHG emissions										
Total gross indirect (Scope 3) GHG emissions (metric tons CO_2e)	1,222,404	1,003,856	823,223	768,270	93%	767,000	600,000	244,941	100,386[3]	4%
1 Purchased goods and services[5]	536,327	416,614	314,003	303,077	97%					
2 Capital goods	342,496	237,659	259,086	240,167	93%					
3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	133,442	169,653	26,865	21,624	80%					
4 Upstream transportation and distribution	-	-	-	-	-					
5 Waste generated in operations	1,739	1,619	935	2,866	306%					
6 Business travel	3,180	2,962	2,455	953	39%					
7 Employee commuting	20,192	16,568	1,728	2,664	154%					
8 Upstream leased assets	-	-	-	-	-					
9 Downstream transportation and distribution	23,829	15,055	9,982	13,589	136%					
10 Processing of sold products	-	-	-	-	-					
11 Use of sold products	4,074	4,481	34,838	30,684	88%					
12 End-of-life treatment of sold products	199	285	348	663	190%					
13 Downstream leased assets	156,071	138,325	137,530	109,615	80%					
14 Franchises	-	-	-	-	-					
15 Investments	855	635	35,452	42,369	120%					
Total GHG emissions										
Total GHG emissions (location-based) (metric tons CO_2e)		1,312,956	948,396	868,454	92%	866,700	708,500	n/a	202,886[2,3]	4%
Total GHG emissions (market-based) (metric tons CO_2e)		1,041,356	830,040	773,214	93%	771,700	603,500	n/a	102,886[2,3]	4%

1 Base year 2014 is reported for Scope 3 as these emissions form the basis for the target performance under KPN's sustainability-linked financing framework, under which KPN has issued a €700m sustainability-linked bond.
2 We updated these targets based on progress to date, business drivers, and technology trends. See for previous targets our sustainability statement 2024.
3 Targets updated based on the absolute % reduction following SBT commitment.
4 [RA]: Reasonable assurance.
5 We assessed the emissions related to "purchased cloud computing and data center services" as not significant, and these are therefore not specified.

Biogenic emissions related to biogenic fuels (HVO-100) amounted to 117 metric tons CO_2e in 2025 compared to 147 metric tons CO_2e in 2024.

The Scope 3 categories significant in regard to transition risk are categories 1, 2 and 13. In these, we depend on the decarbonization of our supply chain and the Netherlands' transition to renewable energy, which may affect costs.

Scope 1 and 2 emissions mainly originate from our operations based in the Netherlands (NOI), and Scope 3 emissions from purchased (capital) goods and services for maintaining our network. For this reason, we do not further break down the emissions by Business segment.

Changes in Scope 1

In 2025, we corrected the emission factor for CNG, the volumes of car fuels and we removed emissions from HVO-100 (biogenic fuel) from Scope 1, and report these emissions separately.

We consider these as corrections of reporting errors in prior periods (following ESRS1 7.5) and therefore, we have updated the comparative year 2024 for these changes. We did not update base year emissions, as no CNG and biogenic fuels were consumed in base year 2015, and volumes of car fuels were not modified. See the following table for Scope 1 emissions and the effect of the update.

Impact of adjustments in Scope 1 emissions (in metric tons CO_2e)	Base year 2015	Comparative year 2024
Previously reported	37,500	6,208
Changes in preparation of sustainability information	-	-
Reporting errors in prior periods	-	610
Reported	37,500	6,818
Net impact of adjustments compared with previously reported	0%	10%

Changes in Scope 3

In 2025 we updated our calculations for the following categories:
1. Category 1: we moved from spend-based to supplier-specific calculations for two suppliers of handsets, tablets and wearables;
2. Category 1, 2, 5, 6, 7 and 9: we updated the DEFRA supply chain emission factors for the spend-based calculations;
3. Category 3: we updated the emission factor for upstream electricity to "well-to-tank" and for HVO-100;
4. Category 5: we revised the emission factors and revalidated kilo's per material type and waste treatment method;
5. Category 6 and 7: we updated the calculation methodology with more detailed distance and emissions data from the newly implemented declaration application;
6. Category 11 and 12: we added free/given-away products to the scope;
7. Category 13: we revised installed base numbers;
8. Category 15: we updated the DEFRA supply chain emission factors for the revenue-based calculations.

We checked all parameters used in the Scope 3 calculations as to whether new values are available or not. We also evaluated input data such as assignment of emission factors to purchasing categories and suppliers. We are continuously working to improve the data quality of reported Scope 3 emissions, such as implementing automated calculations and the use of more supplier primary data.

We updated the spend-in-scope coverage, based on opex and capex of consolidated KPN Group legal entities which are consolidated to 99.7%. The remaining 0.3% consists mainly of small undertakings and legacy legal entities, which we expect to have an emission profile lower than KPN's as a whole.

We consider the move from spend-based to supplier-specific calculations (1) as a change in preparation of sustainability information (following ESRS1 7.4), and the updated DEFRA supply chain emissions for spend-based/revenue-based calculations, the emission factor for upstream electricity emissions to "well-to-tank" (2, 3, and 8), the free products (6) and the revision of installed base numbers (7) as a correction of a reporting error in prior periods (following ESRS1 7.5) and we have therefore updated the 2024 comparative year and base years 2014 and 2015 (if applicable) for those changes. Base years and comparative year are not updated for the revision in waste kilo's and emission factors (4), as this corresponds with a correction of spend-based calculations, the effect is only a reclassification with no

impact on total Scope 3 emissions. No changes in base years and comparative year due to the updated calculation methodology in Category 6 and 7 (5) apply. See the following table for Scope 3 emissions and the total effect of the updates.

Impact of adjustments in Scope 3 emissions (in metric tons CO_2e)	Base year 2014[1]	Base year 2015	Comparative year 2024
Previously reported	1,096,531	1,017,501	813,481
Changes in preparation of sustainability information	-60,798	-66,548	-99,816
Reporting errors in prior periods	186,672	52,903	109,558
Reported	1,222,404	1,003,856	823,223
Net impact of adjustments compared with previously reported	11.5%	-1.3%	1.2%

1   Base year 2014 is reported for Scope 3 as these emissions form the basis for the target performance under KPN's sustainability-linked financing framework, under which KPN has issued a €700m sustainability-linked bond.

Given ongoing updates to external guidelines we anticipate further enhancements to remain relevant in future reporting years.

Methodologies and assumptions on GHG emissions

KPN uses the operational control approach when reporting CO_2e emissions of associates, joint ventures and investments. Scope 1, 2 and/or 3 emissions of minority stakes (≤ 50% of total shares and no operational control) are accounted for in Scope 3 Category 15 Investments. In 2025, the foundation of Althio B.V. (tower company) became effective. Althio has been added to the Scope 1, 2 and 3 inventories as from February 2025. The spend-in-scope coverage of our emissions calculation is 99.7% of all KPN business units and subsidiaries (opex/capex), with the exception of Scope 1 and 2. The coverage of Scope 1 and 2 is close to 100% of all KPN business units and subsidiaries (opex/FTEs). The standards used for the calculation are the GHG protocols related to Scope 1, 2 and 3. For Scope 3, no emissions

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are calculated using primary data obtained from suppliers or value chain partners, unless stated otherwise.

For KPN, carbon is the most relevant greenhouse gas as the primary source of our GHG emissions from energy consumption in telecommunications. Other gases, such as methane and nitrous oxide are negligible since they are more associated with other sectors, such as agriculture or heavy industry. The term "CO_2e emissions" is used to refer to the GHG emissions we report on. These are stated in CO_2 equivalents. We use emission factors from CO2emissiefactoren.nl for our Scope 1 and Scope 2 emissions calculations, as published in the reporting year, which cover CO_2 equivalent emissions. This is a publicly available, reputable Dutch platform specifically tailored to provide emission factors relevant to the Netherlands. Using this source ensures that the emission factors are accurate and appropriate for the local context in which our organization operates. We use the DEFRA UK dataset 1990-2022 for the emissions in our Scope 3 spend-based method. The emission factors in this table cover CO_2, CH_4, N_2O and F-gas emissions.

2025 base year 2015

We chose 2015 as the base year for our GHG emissions, as the earliest year required by SBTi. In our opinion 2015 is a properly representative base year, as from that year we were focusing on Dutch operations (as Base and E-Plus were divested). No other external factors were considered in setting the base year. The base year is not adjusted for the foundation of Althio, as this subsidiary did not exist in that year. Emissions from KPN sites (energy, rent) which have been transferred to Althio were already covered in the reported base-year emissions.

Scope 1 – direct emissions

Our Scope 1 emissions sources comprise:
- Fuel consumption of the lease vehicle fleet (employees' passenger vehicles and commercial vehicles);
- Heating of buildings (gas);
- Consumption of coolants for air conditioning and/or cooling;
- Fuel consumption of emergency power generators.

The reporting boundaries are fossil fuels (gas, petrol, diesel, and compressed natural gas (CNG). Emissions from biogenic sources are reported separately from Scope 1. As input sources we use publicly available Dutch emission factors (CO2emissiefactoren.nl) and energy consumption reported by energy suppliers and lease companies. The calculation methodology is based on gross Scope 1 emissions.

Scope 2 – indirect emissions

Our Scope 2 emissions sources comprise:
- Electricity consumption of the fixed and mobile networks, data centers, offices and shops;
- Electrical vehicle charging;
- District heating;
- District cooling.

The reporting boundaries are renewables (electricity, heat and cooling). As input sources we use publicly available Dutch emission factors (CO2emissiefactoren.nl) and energy consumption reported by energy suppliers and our own smart meters. The calculation methodology is based on both the location-based method and the market-based method.

The accuracy of electricity consumption data is a key factor in the reliability of our CO_2e emissions calculations. In the data collection process, a number of factors affect the accuracy of the collected data. In general, data originating from direct measurements and meter readings or invoices, including measurements from third parties, are the most accurate.

The location-based Scope 2 emissions are calculated based on tank-to-wheel (TTW) CO_2e emission factor. well-to-tank (WTT) emissions are accounted for in our Scope 3 emissions (Category 3 Fuel- and energy-related activities). The market-based Scope 2 emissions are 0 because we have contractual arrangements for 100% renewable electricity.

Electricity providers estimate the consumption for part of our network operations – as monthly meter readings are not always conducted – so there is some uncertainty around the accuracy and completeness of our energy

consumption. To improve these, we are migrating to remotely readable meters, reviewing administrative processes and updating profiles with our electricity providers.

Scope 3 – other indirect emissions

Our Scope 3 emissions comprise:
- Emissions in the upstream value chain (during the production phase of products, services and equipment at suppliers);
- Emissions in the downstream value chain (during the use phase, including recycling and disposal of products, services and equipment).

Scope 3 – Category 1 Purchased goods and services

The reporting boundaries are all upstream (cradle-to-gate) emissions of purchased goods and services that are not specified in another category. The calculation methodology follows the spend-based and the supplier-specific method. As input sources we use purchasing invoices, DEFRA supply chain emission factors, CBS Statline (inflation) and product environmental reports for two suppliers of handsets, tablets and wearables (primary data: product-based). The environmentally extended input-output (EEIO) factors are adjusted for inflation.

Scope 3 – Category 2 Capital goods

The reporting boundaries are all upstream (cradle-to-gate) emissions of purchased capital goods that are not specified in another category. The calculation methodology follows the spend-based method. As input sources we use purchasing invoices, DEFRA supply chain emission factors and CBS Statline (inflation) as input sources. The environmentally extended input-output (EEIO) factors are adjusted for inflation.

Scope 3 – Category 3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)

The reporting boundaries are:
- Upstream emissions of purchased fuels: all upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of, but excluding, combustion);

- Upstream emissions of purchased electricity: all upstream (cradle-to-gate) emissions of purchased fuels (from raw material extraction up to the point of, but excluding, combustion by a power generator);
- Transportation and distribution (T&D) losses: all upstream (cradle-to-gate) emissions of energy consumed in a T&D system, including emissions from combustion.

The calculation methodology follows the fuel-based method. As input sources we use consumption of gas, car fuels and electricity (obtained from suppliers) and publicly available Dutch emission factors (CO2emissiefactoren.nl, "well-to-tank").

Scope 3 – Category 4 Upstream transportation and distribution

This category is not excluded from the inventory but included in the reported emissions of Category 1 and/or 2. We mostly agree with our suppliers on purchase prices including transportation and distribution ("delivery duty paid"); the price breakdown for this component is not available.

Scope 3 – Category 5 Waste generated in operations

The reporting boundaries are waste management services related to waste generated in operations of offices and shops and network and own data centers. We apply the waste-type-specific and spend-based method. As input sources for waste types, we use the weights per waste type and waste treatment reported by suppliers, consumed water volume, and emission factors per waste treatment type mainly from CE Delft, the Dutch Emission Authority (Nederlandse Emissieautoriteit) and Envirometer (Milieubarometer). As input sources for some smaller subsidiaries, we use purchasing invoices, DEFRA supply chain emission factors and CBS Statline (inflation). EEIO factors are adjusted for inflation. Base year 2014 is estimated at the same value as for base year 2015, as no input data is available.

Scope 3 – Category 6 Business travel

The reporting boundaries are Scope 1 and 2 emissions of transportation carriers that occur during use of vehicles (i.e. from energy consumption). We apply the distance-based and spend-based methods. As input sources for

distance we use reports from travel agencies with calculations per flight, complemented declared business kilometers by employees or registered via the KPN public transport card and publicly available Dutch emission factors (CO2emissiefactoren.nl – January, "well-to-wheel"). We extrapolated this data for the period January-October 2025 and for subsidiaries, as the new declaration application was fully implemented per November 2025 for KPN employees. As input sources for the spend-based business travel we use purchasing invoices, DEFRA supply chain emission factors and CBS Statline (inflation). EEIO factors are adjusted for inflation.

Scope 3 – Category 7 Employee commuting

The reporting boundaries are Scope 1 and 2 emissions of transportation providers that occur during use of vehicles (i.e. from energy consumption). The calculation methodology follows the distance-based method. As input sources for distance we use declared commuting kilometers by employees or registered via the KPN public transport card and publicly available Dutch emission factors (CO2emissiefactoren.nl, "well-to-wheel"). We extrapolated this data for the period January-October 2025 and subsidiaries, as a new declaration application was fully implemented per November 2025 for KPN employees.

Scope 3 – Category 8 Upstream leased assets

Emissions from the operation of assets that are leased are included in our own Scope 1 and 2 inventories.

Scope 3 – Category 9 Downstream transportation and distribution

The reporting boundaries are all upstream (cradle-to-gate) emissions of purchased goods and services related to downstream logistics services. The calculation methodology follows the spend-based method. As input sources we use purchasing invoices, DEFRA supply chain emission factors and CBS Statline (inflation). EEIO factors are adjusted for inflation.

Scope 3 – Category 10 Processing of sold products

This category is not applicable to KPN (no own production of products).

Scope 3 – Category 11 Use of sold products

The reporting boundaries are the direct use-phase emissions of sold products over their expected lifetime, i.e. the Scope 1 and 2 emissions of end-users that occur from the use of: products that directly consume energy (fuels or electricity) during use. The calculation methodology follows the direct use-phase emissions method (directly consumed electricity during use). As input sources for our Consumer segment we use the number of products sold (mobile phones), installed base (WiFi extenders – sold and leased); for our Business segment we use the number of products sold by a key supplier and publicly available Dutch emission factors (CO2emissiefactoren.nl). We also include free electronic products for promotion. We make assumptions on the average consumption per year per product and the lifecycle of the product.

Scope 3 – Category 12 End-of-life treatment of sold products

The reporting boundaries are the sold products in scope of Category 11. The calculation methodology follows the waste-type-specific method. As input sources for B2C we use the number of products sold (mobile phones and WiFi extenders), product and packaging weight data (both supplier and KPN packaging), recycling % reported by the Nationaal (W)EEE Register and emission factors per waste treatment type of CE Delft and the Dutch Emission Authority (Nederlandse Emissieautoriteit). As input sources for our Business segment we use the end-of-life emissions per product reported by a key supplier. We also include free electronic products for promotion.

Scope 3 – Category 13 Downstream leased assets

The reporting boundaries are the Scope 1 and 2 emissions of lessees that occur during operation of leased assets (i.e. from energy consumption). The calculation methodology is based on the asset-specific method. We use the number of products leased in active use (installed base, for our Business segment products of a key supplier) and publicly available Dutch emission factors (CO2emissiefactoren.nl) as input sources. We make assumptions on the average consumption per year per product.

Scope 3 – Category 14 Franchises

This category is not applicable to KPN (we operate our own stores).

General   **Environmental**   Social   Governance

GHG intensity per net revenue

GHG intensity per net revenue	2025	2024	2025 / 2024
Total GHG emissions (location-based) per net revenue (metric tons CO_2e / €m)	150	169	89%
Total GHG emissions (market-based) per net revenue (metric tons CO_2e / €m)	133	148	90%

The line item used as the denominator in the intensity calculation for net revenue corresponds with the revenue figure in the consolidated statement of profit or loss (see also Note 4 of KPN's consolidated financial statements).

GHG mitigation projects financed through carbon credits (E1-7)

To mitigate our gross Scope 1 emissions, we participate in offsetting projects. In consultation with our energy provider, we use projects that meet the criteria of the Integrity Council for the Voluntary Carbon Market (ICVCM), which sets clear quality standards for carbon credits, ensuring transparency, additionality, permanence, and robust monitoring. These principles are integrated within established frameworks such as those of CDM, Gold Standard, REDD+ and VERRA, which uphold rigorous methodologies. Together, they strengthen market credibility and help prevent low-quality or uncertified credits from flooding the market, supporting genuine climate impact.

In 2025, we offset CO_2e emissions via two projects:
1. Clean cookstove contribution (Ghana), issued by Gold Standard;
2. Reduction of deforestation and forest degradation (Peru), issued by REDD+.

Both projects involve biogenic carbon sinks.

Carbon credits canceled in the reporting year	2025	2024
Total (metric tons CO_2e)	**8,300**	**13,300**
Share from removal projects (%)	0%	0%
Share from reduction projects (%)	100%	100%
Clean cookstove contribution (Gold Standard) (%)	60%	75%
Reduction of deforestation and forest degradation (REDD+) (%)	40%	25%
Share from projects within the EU (%)	0%	0%
Share of carbon credits that qualify as corresponding adjustments (%)	n/a	n/a

Carbon credits planned to be canceled in the future	Amount until 2026
Carbon credits related to Scope 1	5,000

For Scope 2, we use guarantees of origin to ensure 100% renewable energy. From January 2025 we started drawing power from a solar park. From 2027 we will phase in wind energy based on long-term power purchase agreements. We do not purchase carbon credits for Scope 3 emissions or use GHG removals or storage in our activities to offset our current Scope 1, 2 and 3 emissions.

Our net-zero reduction target for Scope 1, 2 and 3 combined is a minimum reduction of 90% from base year 2015. In line with SBTi guidelines we target neutralization of a maximum of the residual 10% of the 2015 baseline of our Scope 1 and 3 emissions in 2040. We intend to do this by participating in removal and/or storage projects, which we will decide on in the coming years.

Internal carbon pricing

The purchase of goods and services has a negative impact on our emissions. KPN does not use internal carbon pricing. In value cases where energy is a significant aspect, the energy cost is estimated as part of a total cost of ownership valuation for procurement decision-making.

Anticipated financial effects from material physical and transition risks

KPN makes use of the phase-in provision.

Grid congestion can lead to limited power capacity and connections, resulting in service quality degradation.

Extreme weather events, such as flooding, precipitation and/or heat stress, can lead to damage to our infrastructure, causing disruption to our network and services.

Our main data centers (also known as ZARA locations) are significant assets at material physical risk, all located within the Netherlands as shown below. A balance sheet valuation of these data centers is not available at this level of detail and would be impractical to carry out.

Location	NUTS code	NUTS label
Zwolle	NL211	Noord-Overijssel
Arnhem	NL226	Arnhem/Nijmegen
Rotterdam	NL366	Groot-Rijnmond
Amsterdam	NL32B	Groot-Amsterdam

General   **Environmental**   Social   Governance

Resource use and circular economy

Impacts, risks and opportunities (ESRS2 – IRO-1)

For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see description of the process to identify and assess material impacts, risks and opportunities.

KPN has identified the following **actual negative impact** related to resource use and the circular economy:
1. **Use and disposal of raw materials**: Virgin raw materials from mining and extraction to produce network and customer equipment have a negative impact on the environment. Incineration and landfill of waste from operations lead to lower availability of secondary raw materials to the market.

KPN has identified the following **risk** related to resource use and the circular economy:
2. **Scarcity of (critical) raw materials:** Lower availability of (critical) raw materials for key products can make our services more expensive and/or less available in the market. Our key risks relate to network and customer equipment and critical materials essential for new technologies. The risk can be amplified by geopolitics due to concentration of primary supply from raw materials-producing countries

We use lifecycle assessment and material flow analysis to assess the environmental impacts of resource inflows and outflows.
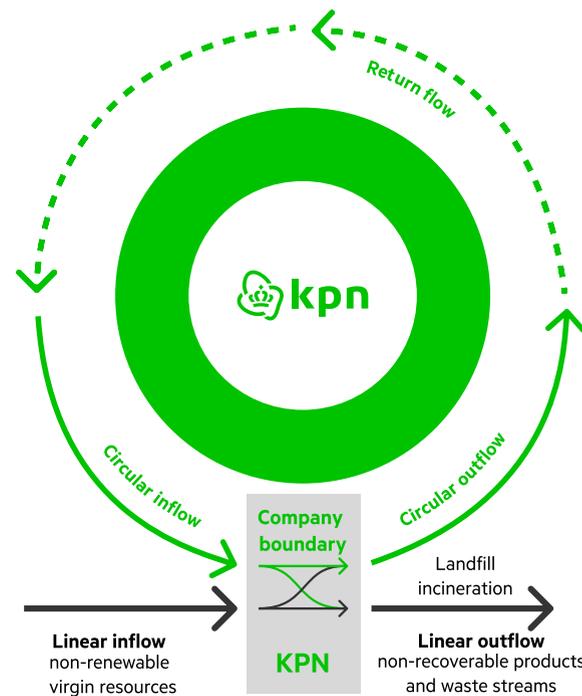
Responsible resource use and circular economy principles are embedded within KPN. For inflow, we focus on key inflows based on our network-to-service model. In short, we focus on KPN-owned IT, network, and customer premises equipment (CPE) required for our service provider business model. We also focus on enabling our Business segment services for circularity. For outflow, and in relation to products that we put on the market, we focus on take-back programs for obsolete (end-of-use) CPE and mobile phones. Lastly, we reduce waste by optimizing preparation for reuse and recycling. The waste streams most relevant to our sector are obsolete

(end-of-use) equipment for our operations, waste streams related to fiber rollout, and (collected) customer premises equipment and mobile phones.

Policies (E5-1)

We have several policies in place to manage the material impacts and risks related to resource use and circular economy:
1. **Climate transition plan:** Our climate transition plan informs our stakeholders on our circular ambition, approach, measurement, high-level roadmap, opportunities and risks. The transition plan focuses on keeping products and materials in use for as long as possible, reducing the need for new resources through the use of secondary raw materials. It also seeks to apply circular business practices such as closed-loop supply chains, second-hand retailing, maintenance, refurbishing and repair, which help to minimize waste in the outflow of materials. This is how we are transitioning away from use of virgin resources.
2. **KPN environmental policy:** KPN's environmental policy commits to sustainable operations and ISO 14001 compliance. It promotes environmental awareness, continuous improvement, and transparent reporting through an annual net-zero transition plan. Management holds accountability, while all employees and partners work to minimize environmental impact and engage responsibly with communities.
3. **KPN supplier code of conduct:** This policy encourages suppliers and subcontractors to support the circular economy. The SCoC outlines our goals, methods, and principles for circularity:
   - Design for environment and reducing the use of virgin raw materials;
   - Extending and optimizing product use;
   - Increasing reuse and recycling, and minimizing incineration and landfill of waste.
Suppliers must follow the SCoC principles throughout their supply chain and support our goals. KPN may end relationships with suppliers who do not comply.

General   **Environmental**   Social   Governance

4. **Procurement policy:** Our procurement policy provides guidelines, standard methods and procedures for purchasing products and services from suppliers. We award contracts based on total value, including ESG criteria such as resource use and circular economy at both company and product levels, aiming to reduce reliance on virgin resources.

For the key content of these policies, see to our "Policy overview" in the "General information" section.

Actions (E5-2)

To achieve our ambition and target to become net-zero by 2040, we need both energy and materials transitions. We are focusing on producing materials with less impact and using circular-economy principles to cut virgin material use. For outflow, we are approaching a saturation point given technical criteria and commercial viability, while for inflow, we have launched circular design products and started measuring material circularity.

Although our action plans require significant amounts of future financial resources, these are not earmarked separately in our financial planning. See the section on investing and funding in our transition plan for climate change for our current and future resources and the environmental/social objectives of the investments. For information on our sustainable financing instruments, including our green finance framework, see "Non-current liabilities > Borrowings" in our consolidated statement of financial position, Note 13. The analysis of EU taxonomy-eligible activities for circular economy shows that KPN has taxonomy-eligible activities related to repair and refurbishment of customer premises equipment. In 2025 the related capex was €9.6 million.

Our key actions relate to promoting and measuring reuse and recycling, circular inflow, collected CPE and collected mobile phones, and our Business segment services enabled for circularity as set out below. These actions will contribute to our transition to net-zero by 2040.

Promote and measure reuse and recycling

Key actions in 2025:
- Upheld high levels of waste separation and challenged partners: we further enforced waste reporting from partners using standard formats (scope: NIO, offices and CPE, representing >95% of KPN waste volume) and challenged partners on their performance on waste separation, reuse and recycling (to be continued in 2026 and beyond);
- Implemented key controls for more reliable reuse and recycling reporting (initial implementation done);
- Automated data flows and controls: we designed a standardized data model for waste outflow and reuse/recycling reporting to ensure reliable waste data, and implemented it for NOI, offices and CPE).

Key actions planned:
- Continue to challenge partners on their performance on waste separation, reuse and recycling (short/medium term);
- Further automate data flows and controls to enhance a reliable and efficient waste data flow for full data (short/medium term).

The actions to increase the relative share of reuse and recycling at our material product groups cover the activities within our NOI, Consumer and Business segments and KPN Real Estate Services (RES). The goal is to retain current levels or increase the reuse and recycling rate of our waste outflow in the Netherlands. The actions affect our stakeholders (suppliers, business and consumer customers, and government and regulators) within our own operations and downstream value chain.

Promote and measure circular inflow

Key actions in 2025:
- Built data model for inflow: we aligned the data model for inflow further with CSRD. Due to priority setting, further improvements and automation have been shifted to short/medium term;
- Expanded the scope of contract requirements and measurement: we increased the number of contracts with circular inflow requirements to promote circular inflow;
- Further developed baseline and targets: we expanded measurement of circular inflow for our Business segment; target setting for our Consumer segment shifted to key action planned.

Key actions planned:
- Improve inflow data model with automation (short/medium term);
- Expand coverage of metric with products for our business and NOI segments (medium term);
- Screening of subsidiaries related to our business and NOI segments to determine relevance and materiality in relation to resource inflows (short term);
- Include circularity clauses and measurements in more contracts and engage with vendors to obtain more circularity data points (short/medium term);
- Determine baseline and targets for circular inflow (short-medium term, depending on data availability).

These key actions help us to identify improvement areas which we can address together with partners in our value chain to increase the relative share of circular inflow. These initiatives within our NOI, Consumer and Business segments in the Netherlands drive this goal and impact our global upstream value chain, own operations in the Netherlands, and both consumer and business customers in our downstream value chain.

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Promote and measure collected customer premises equipment (CPE)

Key actions in 2025:
- Improved the return process and explored introducing a replacement fee for non-returns;
- Implemented software enhancements for a larger share of our installed base to extend CPE hardware lifetime, reducing lifecycle replacements and enabling reuse (note: action was not a key action planned/disclosed last year).

Key actions planned:
- Introduce a replacement fee for non-returns to improve collection rates (short term);
- Digitalize return process to make collection more efficient (short/medium term);
- Explore impact and viability to develop a collection rate for CPE for our Business segment (short-term).

The actions to increase the amount and relative share of collected CPE at our material product groups focus mostly on the consumer market (excl. subsidiairies) as this represents the majority of KPN-owned CPE in the installed base. However, it includes the self-employed/SoHo market segment as well.They also impact our key stakeholders, including suppliers, consumer customers, government and regulators within our own operations and downstream value chain.

Promote and measure collected mobile phones

Key actions in 2025:
- Improved trade-in flow by embedding it in the customer journey of buying a new phone and linked product launches, leading to increased collection rate;
- Explored implementation of collection for recycling in KPN retail shops (on hold due to strict requirements);
- Extended the portfolio of refurbished mobile phones available for customers.

Key actions planned:
- Further extend the portfolio of refurbished mobile phones available for customers (short term);
- Explore impact and viability to develop a collection rate for business market mobile phones (medium term).

The actions to increase the number and share of collected mobile phones focus on our Consumer segment in the Netherlands. They also affect our stakeholders, such as consumer customers, government and regulators within our downstream value chain.

Promote and measure our Business segment services enabled for circularity

Key actions in 2025:
- Increased number of contracts with circular clauses, developed and implemented new return flows, expanded scope of measuring inflow/outflow for our Business segment services;
- For inflow — build data model for inflow: we aligned current data model for inflow/outflow to align with CSRD. For outflow, the alignment and integration of the default data model for our Business segment reuse/recycling is ongoing. Due to priority setting, further improvements and automation have been shifted to short/medium term.

Key actions planned:
- For outflow: align/integrate the default data model for our Business segment reuse/recycling (short term);
- Continue to increase the number of contracts with circular clauses, develop and implement new return flows, expand scope of measuring inflow/outflow for our Business segment services (short/medium term);
- Explore development of collection metric for our Business segment CPE to harmonize metrics across segments (medium term).

The actions to increase the number of our Business segment services enabled for circularity cover the activities of our Business segment in the Netherlands: customers downstream and globally for our upstream value chain. Eligible products and services are part of our target portfolio and include customer hardware (including CPE and SIM cards) owned by KPN or a third party on behalf of KPN. This metric provides a per-service focus and is the basis for future alignment with the Consumer segment and corporate metrics on circularity. These actions also affect our stakeholders (suppliers and business customers). The effectiveness of enabling our Business segment services for circularity will be monitored via our metrics on circular inflow and reuse and recycling.

Metrics and targets (E5-3/4/5/6)

Our targets on circular economy will help drive our circular approach and achieve a net-zero organization and value chain in 2040, as described in the "Climate change" section and in our climate transition plan. The targets that relate to circular economy solely are described below.

None of these targets are mandated by legislation and they are reported voluntarily. These metrics are not based on conclusive scientific evidence. All metrics are measured in absolute value or percentages.

Name of the metric	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
Reuse and recycling	88%	86%	≥86%	2026, 2027: ≥86%, 2030: ≥86%	5 6
Circular inflow	57%	53%	n/a	n/a	5 6
Collected CPE	95%[1]	93%	87%	2026: 92%, 2027: 92%, 2030: 95%	5
Collected mobile phones	3%	6%	5%	2026: 6%, 2027: 7%, 2030: 10%	5
Business segment services enabled for circularity	12	16	12	2026: 18, 2027: 20	5

1 The underlying source for the calculation of the metric has been adjusted as of reporting year 2025, see "Collected customer premises equipment (CPE) methodology". Based on the adjustment, the 2024 result would have been 94%. We have assessed the impact of the adjustment on the 2024 result as not material.

Reflection on performance

Reuse and recycling: 86%
The result of 2025 was on target (target 2025: ≥86%, result 2025: 86%). We noticed a 2% drop in performance compared to 2024. A slight drop was anticipated due to the lower level of fiber roll-out activities. This was also the main driver for the decrease in total waste volume from almost 12 ktons in 2024 to little over 7 ktons in 2025. The metric is monitored via the ESG goverance model and for key components within the segment via program reviews.

Circular inflow: 53%
Our circular inflow metric did not have a target for 2025. The performance is somewhat lower than in 2024 (57%). This was mainly due to a one-off replacement for parts of our installed base of CPE.

Collected CPE: 93%
The result of 2025 was above target (target 2025: 87%, result 2025: 93%). Digitalization of the return process had a positive effect on returns in 2025. The metric is monitored via the ESG goverance model.

Collected mobile phones: 6%
The result of 2025 was above target (target 2025: 5%, result 2025: 6%). This increase was driven mainly by a successful mobile phone campaign, which encouraged more customers to trade in their old devices. Additionally, improvements to the customer journey made the trade–in process simpler and more intuitive, further boosting participation. The metric is monitored via the ESG goverance model and management letters.

Business segment services enabled for circularity: 16
The 2025 target of 12 Business segment services enabled for circularity (cumulatively) was already met in 2024. We realized 4 additional services (total: 16) compared with the target for 2025, by – among other measures – leveraging existing return processes and common vendor contracts across services. Hence, we also updated our targets for 2026 and 2027. The metric is monitored via the ESG goverance model and management letters.

Methodologies and assumptions

Reuse and recycling methodology
Definition of the metric: Percentage of total materials and waste prepared for reuse and recycling in relation to total outflow by mass.

Definition of terms:
- Waste: Materials that have been used for KPN's business activities which are ultimately directed to or diverted from disposal.
- Reuse: Recovery operations, by which products or components of products that have become waste are checked, cleaned and/or prepared so that they can be reused without any other pre-processing.
- Recycling: Any recovery operation by which waste materials are reprocessed into products, materials or substances, either for their original purpose or other purposes.

Metric methodology: The scope includes:
- Regular waste streams and obsolete equipment and inventory coming from KPN's network activities (including fiber rollout), KPN's offices and shops;
- Obsolete CPE and mobile phones that are collected via KPN return programs and processed by KPN or on KPN's behalf.

The scope therefore does not include obsolete CPE, mobile phones and related packaging that are not collected via KPN's return programs. In this case, customers are responsible for disposing of this waste in accordance with the law, regulations and local waste collection procedures.

Service partners report actual waste amounts (tons) on a monthly or quarterly basis. The waste disposal method can be determined by selected service partners and their waste-disposal contractors, which are challenged on methods and performance.

Waste amounts are allocated to recovery types and disposal methods based on processing rates.

Around 20% of total waste is categorized using direct data on processing rates from our partners, while generic rates are applied when specific figures are missing. These generic rates are based on public data and/or based on available direct data. The reuse and recycling metric is calculated by dividing the tons of materials prepared for reuse or recycling by the total waste generated.

Target methodology: Each segment that produces waste is involved in the target-setting process. Downstream waste processors and publications can be consulted to support trend analysis and developments. Targets are based on a three-year forecast per business segment. The forecast estimates total waste and the percentage of reuse and recycling based on trend analysis and developments expected in the business and the market (e.g., the recycling sector). The target relates to resource outflows (waste), specifically as mentioned in ESRS E5-3 DR 24[1]: (b), (c), (e). and (f). The target relates to the following waste hierarchy layer: for reuse and recycling (avoiding incineration and landfill).

Circular inflow methodology
Definition: The circular inflow metric is calculated by dividing the total weight of secondary materials (reused, recycled, intermediary) and biological materials (sustainably sourced) by the total weight of resource inflows. Total resource inflows are determined by multiplying the quantity of products by their respective weights.

For our general approach to inflow and scoping principles, see section "Resource inflows (E5-4)".

Metric methodology: The scope of the circular inflow indicator contains the following product groups of our Consumer segment:

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1 ESRS E5-3 DR 24 refers to whether and how the undertaking's targets relate to resource inflows and resource outflows, including waste and products and materials, and, more specifically to:the increase of circular product design (including for instance design for durability, dismantling, reparability, recyclability etc); the increase of circular material use rate; the minimization of primary raw material;sustainable sourcing and use (in line with the cascading principle) of renewable resources; the waste management, including preparation for proper treatment; other matters related to resource use or circular economy.

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- Residential: KPN-owned customer premises equipment for TV services (set-top boxes, remote controls, Digitenne) and internet services (modems, routers, media converters);
- Mobile services: SIM cards.

These product groups represent the relevant items in scope for our Consumer segment (including Consumer segment subsidiaries), meaning all capex items related to KPN-owned CPE, which is more than 95% of all capex inflow. The remainder is excluded and related to accessories such as cables and connection materials. Although SIM cards are booked as opex items they are considered in scope as they are owned by KPN, relevant for our network-to-service model and related to the key risk.

We are in the process of further detailing the key material inflows for KPN and increasing the scope of the metric with our Business segment and NOI as mentioned under "Key actions planned". A key limitation to the calculation is (lack of) availability of value chain data relating to the level of circularity of inflows. We expect to need several indirect sources as estimates initially and are striving to gradually improve data accuracy. We introduced contract clauses on providing circularity data several years ago. But upon request, most vendors do not have circularity data readily available today. Pushing the supplier market forward is part of our cooperation within JAC on supplier engagement in circularity.

Secondary materials as a percentage of total weight is calculated by dividing the total weight of secondary materials (reused, recycled, intermediary) by the total weight of resource inflows. Biological materials as a percentage of total weight is calculated by dividing the total weight of biological materials (sustainably sourced) used to manufacture the products that KPN uses for its services by the total weight of resource inflows.

Quantitative data is primarily sourced from our ERP system; if unavailable, we obtain it from suppliers. The weight per product, along with the percentages of reused and recycled content, is derived from product passports and supplier data. In their absence, subject matter expert opinions

and/or assumptions are used. To prevent double counting, we ensure that content percentages collectively total 100%.

Target methodology: We are expanding the scope and baseline data for this metric to determine a target. Where we have the metrics on inflow in place, this indicates the effectiveness of the policies and actions (if we are making progress, i.e. becoming more circular). The target relates to resource inflows, specifically as mentioned in ESRS E5-3 DR 24 and footnote 2: (a), (b), (c) and (d). The target relates to the "Prevention" waste hierarchy layer.

Collected customer premises equipment (CPE) methodology
Definition: Used CPE collected through operator take-back schemes in the reporting period as a percentage of CPE distributed to customers in the reporting period adjusted for installed base changes.

Metric methodology: The collection rate for CPE includes in-home devices such as modems, Digitenne tuners and TV set-top boxes. It is calculated as follows:
- Collection rate = total returns / (total units distributed – delta installed base internet, TV and Digitenne)
- Total returns (numerator): The total number of returned in-home devices such as modems, digitenne tuners, and TV set-top boxes (e.g., returns related to cancellation of subscription, product replacement or phase-out).
- Total units distributed (denominator): The total number of devices distributed to customers during the reporting year.
- Delta installed base internet, TV and Digitenne (denominator): The delta in the active installed base of internet, TV and digitenne subscriptions over the reporting period, reflecting additions and removals.

This entity-specific metric focuses mostly on the consumer market (excl. subsidiairies) as this represents the majority of KPN-owned CPE in the installed base. However, it includes the self-employed/SoHo market segment as well.

Target methodology: Internally, our Consumer segment leadership team is involved in setting the target.

The formula is as follows:
- Target = estimated total returns / (estimated total units distributed – delta installed base internet, TV and digitenne)
- Estimated returns: The projected total number of returns, partly informed by lifecycle management considerations such as product replacement or phase-out.
- Estimated deliveries: The forecast total units distributed to customers, based on sales projections within the consumer market.
- Delta installed base internet and TV: The expected delta in the installed base of internet and TV subscriptions during the reporting year, partly influenced by customer churn (cancellations or disconnections).

In 2025, the underlying source for the calculation of the delta installed base (internet and TV) for collected CPE KPI was changed, which led to a different result for the collected CPE KPI in 2024. The impact of this change has been assessed as immaterial.

These targets are set over a three-year forecast period and focus on the Consumer segment. The target relates to resource outflows (waste) as specified in ESRS E5-3 DR 24 and footnote 2: (b), (c), (e) and (f). The target relates to the following the waste hierarchy layer "Preparing for reuse and recycling (avoiding incineration and landfill)".

Collected mobile phones methodology
Definition: Percentage of used mobile phones collected through KPN take-back schemes compared with the number of new mobile phones distributed directly to customers.

Metric methodology: We follow the GSMA guidance in "ESG Metrics for Mobile — June 2024". The scope relates to mobile phones collected via our Consumer segment take-back schemes.

The entity-specific metric is calculated as the number of used mobile phones collected through the company's Consumer segment take-back schemes in the reporting period divided by the number of new mobile phones distributed directly to customers in the reporting period.

The collection numbers in the numerator include handsets that are offered to as well as fully validated by KPN as part of our trade-in proposition and handsets handed in to KPN for recycling. The collection numbers in the numerator exclude returns for repair, and returns of new or defective devices and demo handsets.

Developing and including a collection rate for mobile phones for our Business segment is subject to assessing related impact, risk and opportunities and viability (short term).

Definitions:
- "Mobile phones" include smartphones and feature phones, but not mobile devices such as wearables and mobile routers.
- "Used devices" are devices that have been used by their previous owner before being disposed of or devices that suffer from a major fault and cannot be repaired. Used devices do not include devices coming back to operators through legally required returns/change-of-mind policies.
- "Collected devices" are used devices that are brought back to operator stores, sent to operators either through direct postal routes or through third-party collection points, or picked up by operators from collection points managed through operator partnerships (e.g., special operations in commercial malls, town halls etc.).
- "Take-back schemes" are any initiatives led by the operator to collect used devices, such as trade-in schemes.
- "Distributed devices" are new devices that are sold, given (e.g., to charity), leased or provided to customers as part of an "as a service" model on the consumer market or business market by the mobile network operator (MNO) through the operator's own channels, including physical and online stores and call centers. This includes devices that are sold, leased or provided "as a service" to businesses that then provide the devices to

their employees and contractors, but the definition excludes devices that are distributed by MNOs to third parties such as distributors and retailers that then resell the device to end-users.

Target methodology: Internally, our Consumer segment leadership team is involved in setting the target. The target is based on a three-year forecast within our Consumer segment. The forecast includes an estimate of used mobile phones collected through KPN take-back schemes (based on business improvement plans) and an estimate of the number of new mobile phones distributed directly to customers (based on sales forecasts). The target relates to resource inflows (waste), specifically as mentioned in ESRS E5-3 DR 24 and footnote 2: (b), (c), (e) and (f). The target relates to the waste hierarchy layer "Preparing for reuse and recycling (avoiding incineration and landfill)".

Business segment services enabled for circularity methodology

Definition: Number of our Business segment services enabled for circularity.

Metric methodology: This metric focuses on our Business segment services within the designated target portfolio, which encompasses customer hardware including CPE and SIM cards owned by KPN or a third party on behalf of KPN. The target portfolio is specifically identified in our lifecycle management strategy, aiming to facilitate the migration of existing customers or attracting new customers.

For a Business segment service to be enabled for circularity, it has to meet the following three criteria:
1. Contract – circular economy clauses in vendor agreements cover: a supplier code of conduct (for all related vendors), circular product requirements (for product vendors only), and requirements on outflow of obsolete equipment, products and waste for service providers (for any vendors involved in processing outflow). These provisions establish the foundation for supplier engagement.
2. Process – the service should have a circular process flow. This enables product collection[1] and sustainable reuse and recycling.

3. Measuring – measuring (circular) inflow and (circular) outflow of the hardware under the service. This allows data to feed into the metrics to measure and improve performance.

These criteria were selected to give business owners clear steps to enhance inflow and outflow circularity over the medium term. The focus on the target portfolio aims to systematically build a resilient circular portfolio. While the metric supports improved circularity, it does not directly measure performance and is cumulative in nature.

Target methodology: Our Business segment leadership team is involved in setting the target. The target was set by identifying the total number of eligible services in the defined scope. Eligible services are services in the target portfolio which include hardware (including CPE and SIM cards) owned by KPN or a third party on behalf of KPN. The target was set at an ambition level relating to eligible and generally available / target portfolio services at the time of setting the target, covering the majority of the eligible services in the medium term and taking the complexity of implementation and lifecycle status into account. The target relates to all resource inflows and/or outflows (waste), specifically as mentioned in ESRS E5-3 DR 24 and footnote 2: (a), (b), (c), (d), (e) and (f). The target relates to the waste hierarchy layer "Prevention and preparing for reuse and recycling (avoiding incineration and landfill)".

Resource inflows (E5-4)

We focus on material resource inflows based on our network-to-service model in relation to our key impact and risk. Hence, we focus on KPN-owned equipment and products that are needed for our business model as a service provider. KPN does not manufacture products. We exclude products and materials that we resell (e.g., mobile phones) as they are not part of our network-to-service model (but part of non-service revenues).

Relevant KPN segments are NOI, Consumer, Business and Wholesale. These segments have a direct relation to "manufacturing the services". For Wholesale, we

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1 Except for SIM cards where a return process has no added value as reuse does not entail any impact from an environmental perspective and is deemed marginal or negative.

investigated the physical and financial flows in terms of relevance and materiality and concluded it has no material direct inflows and where relevant, inflows are accounted for under the other segments (mainly Consumer segment). The Corporate Center is a non-operating segment which supports the core activities and is hence not relevant. For subsidiaries, we already include the subsidiaries related to our Consumer segment in our inflow metric. For subsidiaries of NOI and our Business segment, we need to further analyse resource inflows in relation to the scoping criteria in 2026. This will determine which of their subsidiaries (if any) will be in scope and for which product inflows.

From the analysis of our spend data for Scope 3 (Category 2) on products for own operations which are produced in our upstream value chain, we assess that the key impacts and risks mostly relate to the following key product groups:
- Customer premises equipment;
- Networks hardware;
- IT hardware;
- Networks – service platforms technical infrastructure (TI);
- Networks – passive TI equipment, street cabinets.

Water is not considered a material resource inflow, as water and marine resources have been assessed as non-material under the DMA. Spend and carbon impact related specifically to water inflow is non-material. For property, plant, and equipment, we exclude offices as they are rented and technical buildings as they are not a material resource inflow in relation to our material negative impact and risk. Product packaging is not considered material in relation to the key impact of climate change, based on carbon hotspot analyses from lifecycle analyses for CPE and network equipment. Nor does packaging have a material relation to the risk of higher costs and lower availability of (critical) raw materials as it is mostly made from renewable material (cardboard), with abundant availability at a relatively low cost compared with the products it contains. With respect to critical raw materials, we have carried out research in-house with support from universities over the last years on our risk for several product groups (including modems, routers, servers). Based on 2020 research, we concluded that the following materials carry the highest risk: gallium, rhodium and rare earths. Further research (2020) into new technologies such as 5G technologies, photonics, edge computing and quantum technologies show that the following materials have the highest occurrence in those technologies, combined with the highest supply risks: erbium, praseodymium and dysprosium. Moreover, germanium is an important critical raw material for optical fibers needed

in our network and digital infrastructure (as shown in public TNO research paper "De leveringsketens van kritieke grondstoffen", 2024). Critical raw materials (CRM) relate to our key risk, but exact quantifications are difficult to make as information on CRM use is hard to obtain from our value chain. The topic is addressed in our environmental policy and procurement approach.

## Materials used to manufacture KPN's products and services during the reporting period

In the next table, we disclose the weight of the material resource inflows related to our network-to-service model, including their circularity attributes.

KPN has sufficient reliable data for our Consumer segment to report on inflow, but not sufficient reliable data to report inflow for our Business segment and NOI and their related subsidiaries at this stage. We do not have product weights registered systematically in our ERP and assset management systems. Circularity attributes such as recycled content shares are very hard to obtain from our value chain. Gathering and registering such information requires significant effort due to the number of products and suppliers involved.

We do not have sufficient data yet to include and make estimations the for our Business segment, NOI and their related subsidiaries that would meet the qualitative characteristics of information such as faithful representation, comparability and understandability. For more on our key actions planned to address this in the short and medium term, see "Promote and measure circular inflow".

Inflow	Result 2025[1]	Result 2024[2]
Total weight of technical materials (tons)	689	506
Total weight of biological materials (tons)	-	-
Total weight	**689**	**506**
Weight and share of secondary (technical) products and materials (tons, %)	362 (53%)	288 (57%)
Share of sustainably sourced biological materials with a certification (%)	-	-
Circular inflow (tons, %)	362 (53%)	288 (57%)

1 The scope is limited to our Consumer segment and the methodologies used to calculate the data and avoid double counting are listed under the methodologies metric "circular inflow".
2 As use of biological materials does not (yet) apply, application of the cascading principle is not specified either.
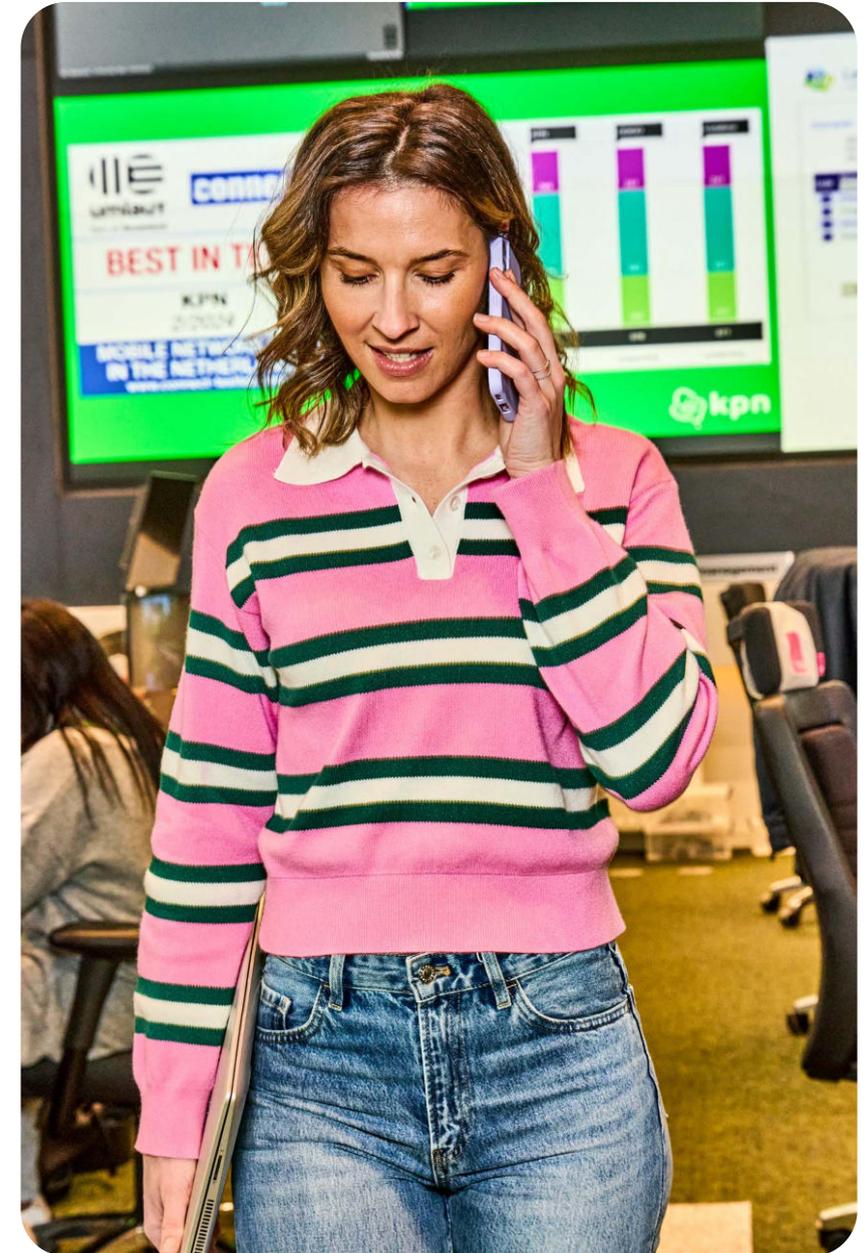
Resource outflows (E5-5)

Products and materials

The disclosure requirements regarding products and materials relate to the production process for products and materials. As KPN does not produce products and materials, this does not apply to KPN.

Waste

The methodology of the "reuse and recycling" metric describes the scope of the waste which we include in our waste table. The targets for reuse and recycling are covered under "Metrics and targets". The key materials that are present in the waste include metals (including critical raw materials and rare earths), non-metallic minerals and plastics.

Anticipated financial effects from material resource use and circular economy-related risks and opportunities (E5-6)

KPN has opted to use the phase-in provision regarding anticipated financial effects from environment-related impacts, risks and opportunities.

Total waste		Result 2025	Result 2024
Total amount of non-hazardous materials and waste	**tons**	**7,105**	**11,743**
Diverted from disposal:			
i. Preparation for reuse	tons	663	340
ii. Recycling	tons	5,486	9,975
Iii. Other recovery operations	tons	n/a	n/a
Directed to disposal:			
i. Incineration	tons	841	1,279
ii. Landfill	tons	115	149
Iii. Other disposal operations	tons	n/a	n/a
Total amount of hazardous materials and waste	**tons**	**219**	**186**
Diverted from disposal:			
i. Preparation for reuse	tons	9	-
ii. Recycling	tons	176	173
Iii. Other recovery operations	tons	n/a	n/a
Directed to disposal:			
i. Incineration	tons	32	12
ii. Landfill	tons	2	1
Iii. Other disposal operations	tons	n/a	n/a
Total amount of radioactive waste	tons	-	-
Total amount of waste	**tons**	**7,324**	**11,929**
Total amount of non-recycled waste	tons	1,662	1,781
% Non-recycled waste	**%**	**23%**	**15%**

EU taxonomy

General

The EU taxonomy Regulation became effective in mid-2020 as Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, which has since been supplemented and amended by Commission Delegated Regulations (EU) 2021/2139, 2021/2178, 2023/2485, 2023/2486 and 2026/73. This EU taxonomy Regulation is intended to serve as a standardized and mandatory classification system to determine which economic activities are considered "environmentally sustainable".

As part of this taxonomy, the EU has published a list of sustainable activities (the "EU Catalog") comprising six environmental objectives:
- Climate change mitigation;
- Climate change adaptation;
- Sustainable use of water and marine resources;
- Transition to a circular economy;
- Pollution prevention and control;
- Protection and restoration of biodiversity and ecosystems.

The delegated regulations determine which economic activities can be generally considered in scope ("eligible"). The technical screening criteria determine the conditions under which an economic activity qualifies as contributing substantially to one of the six environmental objectives. We have concluded that the impact of the current framework's environmental objectives is very limited for KPN, given our business model. We have carried out an analysis based on the activities and criteria as described in the relevant delegated act for each theme to determine any eligible activities. Based on the limited impact for KPN, applying the materiality threshold of 10% in line with the Commission Delegated Regulations (EU) 2026/73, this year we have not performed taxonomy-alignment assessment, comprising of testing "substantial contribution" criteria, "do no significant harm" criteria and "compliance with minimum social safeguards".

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Eligibility assessment

Building on previous year's analysis, we re-assessed applicability eligible activities from the "EU Catalog". Some activity clusters clearly do not apply to KPN and were filtered-out in the first step, based on professsional judgment. For activities that were relevant last year or may be relevant based on the nature of the acivity, we performed further analysis with internal stakeholders by relating business activities to EU taxonomy eligible activity descriptions and by identifying relevant capex, opex and turnover. Finally, we performed a top-down analysis of turnover as a sanity check on completeness. We have concluded that we mainly have eligible activities in two out of the EU taxonomy's six environmental objectives. On these activities, we included some detail below. The remaining (minor) activities are included in the numerator of the eligible capex, opex and turnover but not specified below.

Climate change mitigation eligible activities:
- 6.5 Transport by motorbikes, passenger cars and light commercial vehicles:
  - Addition of fully electric lease cars: €15.5 million capex (2024: €47 million).
- 7.3 Installation, maintenance and repair of energy efficiency equipment:
  - We identified eligible activities for technical buildings, office buildings and retail. This includes the installation and replacement of energy–efficient light sources (LED) as well as the installation, replacement, maintenance and repair of air–conditioning (HVAC) systems using highly efficient technologies. These activities add up to €1.3 million capex (2024: €3 million).
- 7.6 Installation, maintenance and repair of renewable energy technologies:
  - In 2025, we installed a first Battery Energy Storage System (BESS) in one of our core locations. The related capex was €0.6 million.
- 8.2 Data-driven solutions for GHG emissions reductions:
  - Specific customer premises equipment (modems) were identified as eligible activity by facilitating teleworking which helps our customers in avoiding emissions (for details: see metric "Estimated avoided CO_2e emissions"). The related capex in 2025 amounted to €12.4 million (2024: €13 million).

Transition to a circular economy eligible activities:
- 5.1 Repair, refurbishment and remanufacturing:
  - This relates to repair and refurbishment of our customer premises equipment. The opex of these eligible activities in 2025 was less than €1 million (2024: less than €1 million). The related capex in 2025 was €9.6 million (2024: €9 million).
- 5.4 Sale of second-hand goods:
  - We sell refurbished mobile phones and are expanding our refurbished portfolio. As our revenues from these sales are booked as part of service revenues (subscription), we focussed on the related eligible opex. In 2025 the opex was €1.7 million. In 2024 the related opex was not considered material under the previous EU taxonomy regime.

Accounting policy related to the EU taxonomy

See the highlighted box hereafter for details of the accounting policy we use to calculate turnover, capex and opex in relation to the EU taxonomy. This accounting policy includes references to the related line items in the consolidated financial statements. We have made sure to avoid double counting between the various reporting categories and between the objectives relevant for KPN. We did this by conducting a systematic analysis of all activities listed per objective and crosschecking the eligible activities across the reporting categories and objectives. All eligible investments in customer premises equipment are included in Note 10 of our consolidated financial statements as investments in property, plant and equipment. Additions related to acquisitions through business combinations and expenses incurred as part of a capex plan are not applicable.

EU taxonomy accounting policy

EU taxonomy turnover is defined as revenue as disclosed in Note 4 of our consolidated financial statements.

The EU taxonomy definition of capex differs from that of KPN's as disclosed in Appendix 2. EU taxonomy capex consists of the following components:

Property, plant and equipment investments and PPE changes in consolidation, in the case of acquisitions of business combinations (Note 10 of the consolidated financial statements);

Intangible assets investments and Intangible assets changes in consolidation, in the case of acquisitions of business combinations (Note 11 of the consolidated financial statements);

Leasing and right-of-use assets additions (Note 19 of the consolidated financial statements).

The EU taxonomy definition of opex differs from KPN's definition as disclosed in Appendix 2 and as reported under the operating expenses in our consolidated financial statements. EU taxomy opex consists of the following components:

Research and development costs, building and renovation costs, short-term leases, maintenance and repair costs, and all other direct costs necessary to service the asset.

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Conclusion

EU taxonomy capex KPI

The total value of KPN's EU taxonomy capex amounts to €1,692 million (2024: €1,508 million). For the reporting year 2025 2.3% (2%) of our capex qualifies as taxonomy-eligible activities (2024: 5%).

EU taxonomy opex KPI

The total value of our EU taxonomy opex amounts to €340 million (2024: €312 million). The taxonomy-eligible opex in 2025 is €2.4 million (2024: less than €1 million). Hence, KPN has 0.7% (1%) taxonomy-eligible opex.

EU taxonomy turnover KPI

The total value of KPN's turnover amounts to €5,797 million (2024: €5,603 million). We have concluded that KPN's taxonomy-eligible turnover is relatively small, as KPN's core economic activities are not described in the six environmental objectives of the delegated acts. It does not impact the reported percentage (<0.5%), hence 0% is reported as taxonomy-eligible.

2025

| KPI | Total (€ mln) | Proportion of taxonomy-eligible activities | Taxonomy-aligned activities | Proportion of taxonomy-aligned activities | Breakdown by environmental objectives of Taxonomy aligned activities | | | | | | Proportion of enabling activities | Proportion of transitional activities | Not assessed activities considered non-material | Taxonomy aligned activities in 2024 | Proportion of Taxonomy aligned activities in 2024 |
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity					
Turnover	5,797	0%	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-	0%
Capex	1,692	2%	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	2%	22	1%
Opex	340	1%	-	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	-	0%

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Own workforce

Impacts, risks and opportunities (ESRS 2 – SBM-2/3)

For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see description of the process to identify and assess material impacts, risks and opportunities.

As KPN we have identified the following **two positive actual impacts** related to our *own workforce*:

1. **Working conditions:** KPN distinguishes itself through factors including good work-life balance and high collective bargaining coverage and social dialogue to safeguard adequate wages. Our HR people strategy aims to ensure skilled and motivated employees by acting as a good employer in a tight labor market.

2. **Equal treatment – diversity:** KPN aims to reflect Dutch society. We provide equal opportunities for everyone regardless of their characteristics. The diversity within our employee base leads to a fair and equitable workplace where all talents can be themselves and unlock their full potential.

We identify the following **two risks** related to our *own workforce*:

3. **Tight labor market:** This could result in KPN not being able to create an engaged, diverse employee base and hire the talents it needs, which could lead to lower quality of services and lower business results.

4. **Diversity – aging employees:** In the coming years, a substantial number of employees will retire. KPN may not be able to sufficiently fill the gaps in capacity, skills and knowledge with newly recruited and younger employees.

KPN is committed to creating a diverse, inclusive, and accessible work environment. This enables us to better empathize with our customers, foster innovation, and reflect the diverse needs of society, thereby gaining a competitive advantage.

Our employee conditions are designed to ensure sufficient opportunities for professional development, talent attraction, and retention. A diverse workforce enhances our ability to deliver solutions that resonate with a wide array of customers and helps us better anticipate and address market demands. We prioritize employee health, mental well-being, engagement and work-life balance, which significantly contributes to higher motivation and job satisfaction. This, in turn, positively impacts productivity and overall business performance, aligning with our long-term strategic objectives.

While workforce development remains a focus, several risks associated with tight labor markets and aging may affect the execution of KPN's strategy:

- Talent attraction and retention: KPN identifies risks in its ability to attract and retain qualified talent, particularly in areas such as technology, IT, engineering, and cybersecurity. A shortage of skilled personnel in these fields may impact workforce competency and capacity, affecting the delivery of strategic objectives and increasing pressure on existing staff, which could lead to higher labor costs.

- Workforce demographics: Higher employee attrition rates coupled with lower recruitment of younger staff have contributed to an aging workforce. This demographic trend presents challenges for knowledge retention and continuity, especially within a sector where continuous innovation is important. In the long-term, an aging workforce may influence KPN's competitiveness and innovative capabilities if efforts to recruit and retain younger and more diverse employees are not effective.

- Diversity and social return: Should KPN not achieve its diversity and social return targets, there may be implications for its brand, customer satisfaction, and profitability. For instance, not meeting public sector procurement requirements related to social impact could result in missed business opportunities and reputational effects.

Despite these risks, there are opportunities for KPN to leverage its workforce to enhance business performance:

- Diversity as an advantage: KPN's focus on diversity and inclusion enhances innovation, meets diverse customer needs, and strengthens its reputation as a socially responsible company.

- Employee development and retention: Investing in talent development and leadership equips employees for strategic challenges, especially in technology and cybersecurity, while supporting retention through clear career paths and reducing turnover.

- Strategic workforce management: KPN is continuously monitoring its talent strategy, sourcing and workforce planning to address demographic risks, attract younger diverse talent, and implement succession plans for continuity.

Definition of own workforce

Within the consolidated KPN Group different type of employees can be defined:

- Own workers: These are individuals who are in an employment relationship with KPN according to national law or practice ("the employees"). The employment relationship could be with KPN B.V. or with one of the subsidiaries which are consolidated in the consolidated financial statements of the consolidated KPN Group. KPN refers to these employees as "*Eigen Personeel*" (EP). This category can have a temporary contract or a permanent contract.

- Agency workers: Besides the individuals who are in a direct employment relationship, there are also employees which are hired from agencies for a temporary period. KPN refers to these employees as "*Uitzend Personeel*" (UP). These employees are mainly working in call centers and retail stores and most of them are working part-time.

- Other personnel (OP) – contingent workforce (CWF): These are external workers hired by KPN on an hourly rate basis who work under the direction and supervision of KPN.

- Other personnel (OP) – service levels and deliverables (SLD): These are workers working through a contractor. In this arrangement, the entire assignment is outsourced to a supplier based on agreed-upon results. The external employees are not working under KPN's direction and supervision.

Applying these requirements to KPN's workforce, we conclude that own workers (EP) qualify as employees under S1. Agency personnel (UP) and other personnel (OP CWF) are classified as contingent workforce and can be considered non-employees within the own workforce. Other personnel with service level deliverables (SLD) are excluded from S1 Own workforce, as such individuals do not operate directly under the supervision and direction of KPN.

KPN has a dynamic risk assessment and evaluation process in place, in which a basic assessment and evaluation including standard measures have been drawn up for each job group and working environment included in the KPN working conditions catalog. We have defined five categories of workplace contexts and their workers and set up tailored occupational health and safety policies. The following categories have been defined and take into account the level of risk or harm:

- Office: covers guidelines for screen time, ergonomics, climate, facilities, accessibility, workplace investigations, acoustics, and work hours;
- Home office: addresses remote work setup, office supplies ordering, and meeting policies (including in cars);
- Technical buildings: focuses on risks from high-risk tasks, electrical work, cables, lasers, climate challenges and related safety concerns;
- Data center: outlines measures to reduce risks from solo work, confined spaces, high-risk tasks, emergencies, and similar issues;
- Retail: includes guidelines for working conditions, safety from robbery or attack, building upkeep and related matters.

KPN has implemented various plans, actions, and activities to address working conditions and diversity (equal treatment). These measures include action plans aimed at increasing diversity and maintaining a healthy and safe workplace. Working condition initiatives cover well-being, work-life balance, appropriate compensation, and an inclusive environment based on equal treatment with roles suited to employees. Further details regarding these actions are provided in the following subsections. The positive impacts help us to have a skilled and motivated own workforce while offering attractive work and remuneration. A diverse own workforce leads to improved results, drives innovation and helps achieve a good brand reputation. Material positive impacts related to working conditions and equal treatment / diversity are applicable to the entire workforce of KPN. Nevertheless, certain elements of the IROs do not apply to all groups of our own workforce. As a result, some policies and action plans do not apply to the entire workforce.

Within KPN, we identified a risk related to older employees in our workforce: this risk concerns the presence of relatively older staff within KPN who possesses specialized knowledge about legacy systems and networks. This risk stems from higher levels of retirement in the coming years, which may lead to KPN not being able to sufficiently fill the gaps in capacity, skills and knowledge with newly recruited and younger employees. This might lead to lower quality of services and lower business results. The knowledge should be more widely spread across the company to prevent gaps in the future. Therefore, this risk is only applicable to own employees (EP) and not to agency workers (UP) or other personnel. The risk associated with a tight labor market also applies only to our own employees, as the agency workers and other personnel help to mitigate this risk. The risks mentioned above could also trigger increased workload, becoming an unattractive employer and a bad reputation in the labor market.

Coverage of disclosure requirements:
- S1-1, S1-3, S1-4, S1-5, the scope of each policy, action, metric and target is disclosed in the statement;
- S1-2: covers entire own workforce;
- S1-6: focuses on characteristics of KPN's employees;
- S1-7: covers characteristics of non-employees;
- S1-8, S1-9, S1-11, S1-13, S1-15, S1-16: reported only for KPN's employees.

Policies related to own workforce (S1-1)

We have several policies in place to manage the material impacts and risks related to our own workforce. See also "Policy overview" included in the "General information" section.

1. **KPN human rights statement:** The human rights statement applies to our workforce, value chain, customers, and society, covering diversity, fair wages, health and safety, freedom of association and expression, and prohibition of forced and child labor. We foster an open environment where people can express concerns freely, offering internal channels for advice and reporting. The policy also contains measures to provide and/or enable remedy for human rights impacts in the form of processes and channels in place for our employees to remedy negative impacts and raise concerns. The policy is monitored through measures, processes and channels (including works councils and trade unions), and these are known and accessible to our own workforce.

2. **KPN diversity and inclusion policy (D&I):** This is presented as an independent policy which covers KPN's own workforce and contains sections which are only applicable for employees. Policy monitoring is conducted annually through internal reviews assessing progress, while external benchmarks such as "Talent to the Top", the Social and Economic Council of the Netherlands (SER), and Workplace Pride are incorporated where relevant. In developing our D&I policy we considered the interests of various stakeholders, including compliance with governmental diversity legislation, alignment with the Board of Management's vision and mission, employee feedback via the Works Council, and input from the D&I department's professional expertise.

3. **KPN company collective labor agreement (CLA):** The CLA addresses areas including wages, health and education benefits, multiple types of leave, work-life balance measures, grievance procedures, and opportunities for training and development. Regular monitoring occurs through data analysis, compensation benchmarking, and audits. The agreement covers employees located in the Netherlands. Some of the elements are also applicable for our agency workers.

1. **KPN working conditions catalog (ARBO catalog):** The goal is to ensure safe and healthy working conditions and communicate our occupational health and safety policies to staff. The policy addresses workplace risks and well-being, and includes mitigation measures. It is regularly reviewed using data such as sick leave and incidents, and updated to comply with new laws and the Dutch Working Conditions Act (ARBO). The policy adheres to ARBO and the goal is to mitigate health and safety risks for KPN's own workforce as key stakeholders. Input from a dedicated commission on health and safety is a key input for this policy.

2. **Vacancy policy:** Introduced in 2025, this policy reflects KPN's commitment to employee development and mobility, both vertically and horizontally, within and outside of the organization. It describes procedures for publishing, applying for, and appointing to vacancies, alongside principles for transparent selection, equal opportunities, and the importance of creating diverse, complementary teams within an inclusive culture. This policy is applicable to vacancies for employees (EP) and agency workers (UP) and is based on the principles of our CLA, relevant legislation and the expertise of our Recruitment department combined with input from HR stakeholders and the leadership team. The policy was approved by, and will periodically be reviewed with, the Central Works Council. Updates due to changes in legislation or the CLA will be implemented when needed.

In addition to the policies described, KPN's code of conduct (CoC) helps us to manage material sustainability matters related to working conditions and diversity. This policy is further described in the "Business conduct" section of this sustainability statement.

As stated in our human rights statement, KPN pledges the complete avoidance of forced labor, child labor and human trafficking in our own operations and own workforce.

Within the ARBO catalog, KPN has a prevention policy related to occupational health and safety. Several experts provide advice on working conditions and circumstances, and have a mandate to adjust workplace settings to improve conditions for our employees. We have a registration system for workplace accidents.

Several of the aforementioned policies (including the CoC, D&I policy and vacancy policy) advocate the elimination of discrimination, including harassment, promoting equal opportunities and other ways to advance diversity and inclusion.

In addition, our vacancy policy specifically reinforces these principles by ensuring equal opportunities and promoting diversity and inclusion in career progression.

Our diversity and inclusion policy specifically covers the following grounds for discrimination: race, color and ethnic origin, gender, sexual orientation, gender identity and expression, disability, age, appearance, religion and political opinion. KPN has specific commitments related to inclusion or positive action for people from groups at particular risk of vulnerability in its own workforce. For all employees, regardless of their position, we expect the following behaviors:
- Respect the dignity and diversity of all colleagues;
- Value the input of people with different backgrounds, experiences, and perspectives than yourself;
- Contribute to creating an inclusive environment free from discrimination, harassment, and intimidation;
- Ensure that your actions do not lead to discrimination, harassment or other inappropriate behavior as described in the company code of conduct;
- Increase your awareness of possible unconscious biases and how these can hinder your ability to be more inclusive and to collaborate with colleagues;
- Address inappropriate behavior and – if applicable – report it.

These policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected, as well as to advance diversity and inclusion in general. We communicate clear procedures and resources through which employees can report unwanted behavior and find support as victim, bystander or manager. Employees have access to resources and regular updates through our "Feel safe at work" group. In addition to our vacancy policy, we also have measures in place to advance diversity and inclusion in our general hiring processes. Examples of these are our investment in an applicant tracking system to track the talent, inclusive language in our vacancy texts, a change in our assessment tooling, striving for a balance in the selection pool and structuring our hiring and interview processes to minimize the risk of biases. We strive to keep attrition rates between genders equal in the organization.

Processes for engaging with own workforce and workers' representatives about impacts (S1-2)

KPN has implemented employee participation in accordance with the provisions of the Dutch Works Councils Act. Constructive employee participation is an integral part of our organization and allows employees to be involved in organizational matters in various ways and to have a say in their work. Works Council members are directly elected by KPN's employees. Employee participation is an important value for KPN and a part of our culture. We believe that this leads to a clear vision of the goal and desired results prior to the change process, minimization of instability, involvement of the Works Council at every stage, constant involvement of employees, a "first time right" approach, and consistent evaluation.

To align employee participation processes with KPN's practices, we have established one Central Works Council and twelve works councils specific to different business segments. These works councils are all represented in the Central Works Council, which is competent for subjects of common interest or subjects that concern a majority of the works councils. There are also three work councils for the different subsidiaries. In total, 99.1% of all KPN employees are covered by the works councils.

The governance structure of the KPN holding includes one central Works Council, twelve decentralized works councils for the different business segments and three separate work councils for the subsidiaries. The Central Works Council communicates with the CEO, while business segment councils engage with their respective senior managers. Work councils meet with management periodically, with more frequent meetings before major organizational changes such as layoffs. They advise management prior to decisions and ensure employee views are considered, as required by the Dutch Works Councils Act. This process keeps leadership informed of workforce concerns during organizational changes and makes sure that ideas are shared within the decision-making process.

KPN conducts surveys relating to engagement (pulse surveys) at least twice a year to assess employee involvement. These pulse surveys evaluate how employees perceive KPN, including their confidence in decisions made by the Board of Management. Additionally, they cover topics such as well-being, psychological safety, perceived organizational culture, and leadership. The insights gathered enable KPN to evaluate the effectiveness of its engagement strategies with its workforce. We continuously ensure that the pulse survey remains an effective instrument and improve it where needed. The survey's response rate has been high (82%), and after each measurement we verify what percentage of the population experiences there has been a follow up on the results of the previous survey. In addition, elements of the survey have been reviewed by academic experts, which had led us to run experiments with several smaller pulse surveys. We intend to further implement and expand these in 2026.

Once a year (in the survey conducted in May), employees can voluntarily share diversity-related identity details in a survey. This data helps us assess differences in working conditions, inclusion, engagement, and well-being among groups, informing improvements at KPN. Results and recommended actions are shared with the Board of Management and Works Councils. Management implements improvements based on these insights, with the HR department providing support and guidance.

Actions (S1-4)

KPN has action plans in place to address material impacts and manage material risks related to our own workforce. In this regard, our main lines of action (further explained in the following sections) are focused on offering attractive work and remuneration, in compliance with Dutch labor laws and our CLA. However, certain employee benefits do not apply to the entire workforce, but are only related to own employees. For each action plan the scope is disclosed in the following subsections.

Our people plan is built around four strategic pillars:
- Best workplace;
- Well-being and reward;
- The job that fits you;
- Future skills.

Resources to manage the material impacts and implement the activities related to these four strategic pillars, are allocated to the internal HR function, which plays a key role in this effort. The HR department comprises 147 FTE's, who work on the execution of the corresponding action plans.

Key actions that are taken or planned in the future, their expected outcomes and how their implementation contributes to the achievement of policy objectives and targets are focused on having the best workplace and working conditions for all employees, equal treatment, and our aging workforce (diversity and inclusion). The related action plans are described in the following subsections.

Diversity and inclusion (D&I)

This action plan is connected to the "Best workplace" pillar. Expected D&I outcomes relate to a diverse own workforce, inflow of young, technically skilled talents to combat the risk of an aging workforce, and the creation of solid working conditions for all generations.

The D&I plan has a medium time horizon for tracking metrics such as the percentage of women overall and in senior management. We offer trainee programs focused on tech, IT, commerce, and finance to attract young talent. Leadership development, mentoring, succession planning and active talent management help maintain diverse teams. In 2025, we developed a more conscious (external) hiring approach to increase the percentage of women in senior management, which led to a result of 34.2% women in leadership assignment roles. We also support employee resource groups as valuable networks for promoting diversity awareness and providing insights on inclusion. In 2025, they organized Diversity Day together to celebrate the diversity within KPN and create more awareness around the importance of diversity, inclusion and belonging within the organization. We also focused on strengthening our accessibility as an inclusive employer.

We increased our visibility within our employer brand by participating in events aimed at women in tech and by showcasing female role models across our website and social media channels. Our commitment to improving accessibility for employees with a distance to the labour market also delivered concrete results: we advanced from "Aspirant status" to "Step 1" within the Prestatieladder Sociaal Ondernemen (PSO) certification, exceeding the initial goal "Base level" we had set for ourselves.

Attractive employer with aiming for the best working conditions

This action plan is connected to the "Well-being and reward" pillar. The expected outcomes of this plan relate to a healthy, motivated and engaged workforce with the right work-life balance, control and stabilization of sick leave and the improved mental health of our workforce. The coverage scope for these activities is our own workforce:

- Well-being and health: Aiming for and facilitating a healthy and inspirational workplace where our employees can combine their professional and private life in a sustainable way;
- Reward: Our 2024-25 CLA provides a modern and attractive remuneration package for all generations with a strong focus on well-being and work-life balance. We offer a personal budget that employees can allocate at their own discretion, for example to repay student loans, contribute to the sustainability of their homes, or invest in their personal well-being. Also, we offer an attractive (higher) compensation for cycling to work. The goal is to retain talent and be attractive to new hires. Also, for the CLA of 2026–2027, additional appealing benefits will be added, including a contribution towards childcare costs, the option to exchange an additional national public holiday for another meaningful holiday or day of remembrance, and the possibility to save for a longer period of paid leave. The goal is to retain talent and be attractive to new hires;
- Engagement: An engaged and enthusiastic workforce who contribute to KPN's strategy and customer satisfaction.

The action plan has a short time horizon for completion and contributes to mitigating the risk of a tight labor market and aging workforce. It includes metrics on: "Grow" goal-setting, mental well-being, sickness/absence and engagement (pulse survey). In more detail, actions relate to:

- Well-being: During the pandemic we started measuring well-being in our pulse survey. Although the outcome was not surprising in the given circumstances, we felt a responsibility to help our employees feel better. We provided psychological help through the Open-Up platform, set up rules about meeting times and provided extra time off for employees with families. Since last year, we see that the well-being of our employees has been around 70%. To raise this to a result above target, we extended our offering across all types of well-being, for example by introducing the option of a physical health check and more targeted stress interventions and team workshops;

- Sick leave: KPN's sick leave rate remained stable in 2025 and is still slightly below the nationwide trend in the Netherlands. We have concerns about the increase in the share of psychological absenteeism within the total percentage of sick leave, and the duration of this type of sick leave. The long waiting list for adequate mental healthcare interventions and societal trends that show one in five workers experiencing burn-out symptoms require a different approach. In 2024, we set up a new agreement with our company doctor aimed at detecting potential long-lasting health issues at an early stage and took other actions to mitigate this issue. In 2025, we also implemented a new campaign to encourage employees to talk about their mental health and promote available interventions;
- Engagement: This remained high, as shown in the metrics further on. The survey also showed that most employees have confidence in the decisions of our Board of Management and feel connected with and proud of KPN. A workshop is available to help managers follow up the outcomes of the pulse surveys.

Tight labor market

This action plan is connected to the pillars "The job that fits you", "Future skills" and "Well-being and reward" and is only related to own employees. The expected outcomes of this plan relate to addressing the challenge of attracting new employees in a tight labor market. We took steps to strengthen our position as an attractive employer and we focus on an inflow of young and/or technically skilled employees, being an attractive employer brand for relevant target groups, and upskilling and reskilling our own workforce to suit them for future jobs.

Coverage in terms of activities for own employees in scope:

- Employer brand campaign to position ourselves as an attractive employee;
- Labor market campaign with the tagline "*Waar doe jij het voor?*", "("What do you do it for?)", addressing the intrinsic motivations of future employees and where they would best fit in the organization;
- Engaging role models and ensuring presence at events to attract diverse talent;
- Referral programs for own employees to encourage recruiting within the networks of our workforce;
- Trainee programs for young and tech talents;
- External recruitment to fill open positions with new employees;
- Providing access and budget to KPN Academy – our learning and development platform – so our workforce is enabled to upskill and/or reskill themselves with future skills;

- Talent management leadership development and the Talent Mobility Board to exchange talents and create interesting career paths and perspectives.

Also, the activities for the action plan "Attractive employer with the best working conditions" (Well-being and reward) support this action plan, as they are not only relevant to current employees, but also future employees.

The plan has a medium time horizon to complete the action. It includes metrics on: KPN Groei goal-setting, upskilling, and learning and development (L&D) spend on future skills. In more detail, the actions relate to:

- Employer brand: Alongside our main campaign we also ran tailor-made recruitment campaigns, targeting specific groups with the skills we need most, such as engineers and IT professionals. These efforts paid off in terms of our recruitment of mechanics, engineers and datasecurity specialists;
- Inflow of young talent: In 2025, we welcomed 27 new talents within our Young Talent program. In the current tight labor market, unchanged from previous years, recruiting new employees and retaining existing staff continued to be challenging;
- Future skills: We provide lots of development opportunities within our KPN Academy and our leadership programs for highly talented people. We work actively on talent management and succession planning to ensure our talent pipeline for leadership roles is securely based. We offer two programs for leadership development to better align with the development of the capabilities anticipated as needed in our future leaders. In 2025, we had 88 participants in these programs combined.

Related to the impact on working conditions, we support managers and employees with professional guidance on sick leave, especially in complex cases, to ensure effective reintegration. Our ongoing efforts focus on prevention and employee well-being, including the Open-Up service, a mental health campaign, and initiatives for work-life balance. We also provided financial health webinars during "*De Week van het Geld*", "(Money Week)", and promoted KPN's debt relief options. These actions have a positive impact on our employees' overall health.

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Related to the impact on equal treatment (diversity), we continued initiatives to foster a diverse and inclusive workplace. These activities included organizing Diversity Day, maintaining gender balance on our Board of Management, collaborating with employee networks on events such as International Women's Day, and supporting the Growth mentoring program. Additionally, we conducted a "Pride Verified" campaign both internally and externally to highlight online safety for the LGBTQIA+ community under the #BetterInternet initiative.

Closely linked to the impact on equal treatment (diversity), in 2025 we continued our innovative talent-management programs designed to attract and retain qualified personnel from both the Netherlands and abroad. These programs are widely accessible, and KPN actively supports technical education initiatives at high schools and universities to encourage a diverse and skilled workforce.

We measure the effectiveness of our actions through internal pulse surveys and external benchmarks. Progress on absenteeism, diversity and inclusion, attrition, and L&D spend is shared transparently with managers via dashboards. People metrics are reviewed monthly by senior leadership, and survey findings are presented to both the Board of Management and the works councils. Management is responsible for turning insights into action plans, with HR providing support and guidance.

Monitoring is part of our monthly review cycles. This is based on our HR dashboard, with workforce KPIs, and forms the basis for the reviews with our Board of Management.

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Metrics and targets (S1-5)

KPN has metrics and targets in place to manage KPN's material impacts and risks. A summarized description of the metrics and targets and their scope is given below. The metrics and targets as shown in the table below are set by HR's leadership team and are applicable for all of KPN's own workforce. Although own workers or work councils are not directly engaged in setting targets, they are informed about the performance of these metrics against the targets in monthly management letters and dashboards. Own workforce or workforce representatives are not engaged in identifying lessons or improvements. Lessons are incorporated into goal-setting for the coming year. The D&I targets for 2026 have also been approved by the Board of Management and the Supervisory Board as part of the long-term incentive (LTI) target proposal.

Name of the metric	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
Employee survey score for engagement	80.8%	82.4%	>80%	≥80%	7
Mental well-being	69.8%	69.0%	>70%	≥70%	7
Sickness/absence rate	4.9%	5.0%	4.9%	≤4.9%	7
KPN Groei[1] goal-setting	80.7%	76.2%	>80%	≥75%	7 9
Women at the sub-top (senior management)	33.3%	30%	36%	≥36%	8
Women overall	22.5%	22.4%	23%	≥23%	8
Women with a leadership assignment (LA)	New KPI	34.2%	35%	≥35%	8
Upskilling	63.9%[2]	63.8%	>70%	≥70%	9 10
Learning and development spend on future skills	59.0%	61.9%	>65%	≥65%	9 10

1 Last year only EP were included and this year UP are also included. This impacts the 2024 result, as with the current scope it whould have been 76.4%, and the 2025 target was only applicable to EP.

2 The result for 2024 has been restated as the data used in 2024 was not complete. See for more information "methodologies and assumptions" section further on.

Methodologies and assumptions

Employee survey score for engagement
- *Definition:* The outcome of a human resources (HR) survey that measures the level of enthusiasm and dedication employees feel towards their jobs.
- *Metric:* Twice a year, KPN's own employees (EP) and agency workers (UP) are invited to fill in the pulse survey, by which we measure engagement. It is the outcome of three questions, which gauge trust in the Board of Management, company pride, and involvement. Employee engagement is calculated by combining the results of these three questions, resulting in a score from 1% to 100%, with 1% as the lowest and 100% as the highest engagement score. The final score is by dividing the total employees responding agree or fully agree with the questions by the total headcount who responded to the pulse survey.
- *Limitations:* As this is an entity-specific metric, only KPN B.V. Q4 result is reported for EP and UP. OP is not included.
- *Target:* In previous years, we saw a positive trend, with high scores of around 80% (or more). For this reason, we had set a target of > 80% for 2025. For KPN, engagement is an important topic, and strong engagement helps prevent unwanted attrition. At the same time, we know that as an organization we will go through changes in the coming years that might affect our employees' engagement, such as relocation, cost measures and transformation programs. So we have chosen to set a target that is both ambitious and realistic: 80% for 2026.

Mental well-being
- *Definition:* Reflects the self-assessed state of feeling mentally healthy, stable, and energetic.
- *Metric:* Twice a year, KPN's own employees (EP) and agency workers (UP) are invited to fill in the pulse survey, from which we measure well-being. This is calculated as the outcome of the survey question in an HR survey: "How are you doing mentally, do you feel healthy and energetic?", resulting in a score from 1% to 100%, with 1% as the lowest and 100% as the highest mental well-being score. The percentage of employees (headcount) who responded "well" or "very well" was divided by the total number of respondents to this question.

- *Limitations:* As this is an entity-specific metric, only KPN B.V. Q4 result is reported or EP and UP. OP is not included.
- *Target:* To measure the level of mental well-being of our employees, we compare our well-being rate with the average well-being rate of Dutch larger companies, published by Statistics Netherlands (CBS). For this reason, we have set a target of at least 70% for 2025. We place a high value on the well-being of our employees, therefore we want to maintain this target at the same level for 2026.

Sickness/absence rate
- *Definition:* The percentage of total working time lost due to employees reporting sick.
- *Metric:* This is based on a 12-month average of the percentage of KPN's own employees reporting sick, as derived from third-party (ARBO) software. The sickness rate for the month is the number of sick days reported (including weekends) divided by the total number of working days available of our own employees. Sickness of agency workers and other personnel is reported to their agencies.
- *Target:* To set this target we compare our absenteeism rate with the average absenteeism rate of Dutch larger companies, published by CBS. In addition, we consider several societal and well-being developments, as researched by TNO and the Dutch National Institute for Public Health and the Environment (RIVM) and published in the Netherlands Working Conditions Survey (NEA).
  For 2026, we will maintain this target, which is 1% below the national average for large companies in the Netherlands as measured by CBS. We believe this reflects the value we place on the health of our employees.

KPN Groei goal-setting
- *Definition:* The percentage of KPN's employees (EP) and agency workers (UP) who filled in the "What and How" goals (internal individual performance points).
- *Metric:* The percentage of KPN Groei goal-setting is measured by the percentage of own workforce who recorded "What and How" goals for their personal development in the HR system divided by the total own

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employees base at the end the reporting period. As this is an entity-specific metric, only KPN B.V. is reported.

- *Limitations*: As this is an entity specific metric, only KPN B.V. Q4 result is reported on EP and UP. OP is not included.
- *Target*: In 2023, we started with KPN Groei goal-setting. We believe in this method and the importance of performance reviews for all employees and want to set an ambitious target. However, a target of 100% would be unrealistic since we cannot exclude employees who are, for example, pregnant, sick or on sabbatical. This is why we have come to a target of at least 80% in 2025, because we find it reasonable and feasible to assume that at least 80% of our workforce will identify goals regarding their performance and contribution to the company's results. However, as of 2025, we must also take non-employees into account in this result, which impacts the feasibility of this target. A substantial part of this group consists of temporary employees who do not work at KPN long enough to complete an entire KPN Groei cycle. Therefore, we will adjust the target for 2026 to at least 75%.

Women at the sub-top (senior management)

- *Definition*: The percentage of female managers (headcount) reporting directly to the Board of Management.
- *Metric*: The number of female managers (headcount) reporting directly to the Board of Managemen divided by the total number of managers (headcount) reporting directly to the Board of Management.
- *Limitations*: There are no women at the sub-top who fall in the categories UP/OP or who work at the subsidaires, so this metric reported only applies to KPN B.V.
- *Target*: Large companies have been subject to the Diversity Act since 1 January 2022, and we must report on this accordingly. This law requires us to set ambitious targets for the company's senior management layer, which KPN calls the "sub-top". The definition of "ambitious" is that the target should aim to make the composition of this population more balanced than the existing situation. Achievement on this target in 2022 was already around 30%, and at that time it was felt there was opportunity to set ambitious targets for subsequent years. However, achieving these targets remains challenging, given the limited turnover

within this small population and the challenge in identifying female candidates for roles with a heavy technical component. In 2023 and 2024 we kept the target stable at 36% for both 2025 and 2026.

Women in overall workforce

- *Definition*: The percentage of women in KPN's overall workforce reflecting the diversity within the company.
- *Metric*: The diversity percentage is based on the number of women employees divided by the total number of employees.
- *Assumptions*: For D&I, we have initially used critical mass theory as a starting point. This theory assumes that a group (such as women) must make up at least 30% of the entire employee population to make a substantial impact.
- *Limitations*: For a company such as KPN with a heavily technical component, 30% is hard to achieve. There is only a 20% inflow of women in technical studies, and not all those women choose a technical profession.
- *Target*: Due to the difficulty of reaching 30%, a target of 25% with logical intermediate steps was chosen (years ago). For 2024, that intermediate step was 24%. Initially, the target for 2025 was to be 25%. However, we have noticed over the past two years that there is little movement in the result for this target, and we have not got beyond an average of 22.4%. Technical segments such as NOI are often well below this. A target (and expected result) of 25% is therefore unrealistic. In the past year, we carried out a more in-depth analyses of our segments, based on average inflow and outflow per segment and expected FTE movements. Based on this, we established a hiring rate for filling new positions with women. This realistic but still ambitious plan should lead to an improvement in results in the longer term. To be congruent with this plan, we have adjusted the target downward. Since the results have been stable for 2025, we will keep to the target for next year. We have several interventions planned for 2026, which we believe will lead to an increase in the results.

Women with a leadership assignment (LA)

- *Definition*: The percentage of female employees with a leadership assignment.

- *Metric*: The share of female employees (headcount) with a leadership assignment out of the number of employees (headcount) with a leadership assignment. In 2025, KPN introduced a new job structure for employees with a personal labor agreement (PLA), or senior management. These employees are now identified by the job grade "leadership assignment." As a result of job grading, there are fewer PLA roles above CLA compared with 2024. Many former PLA roles are now part of CLA 13.
- *Limitation*: Within KPN B.V., employees with a PLA are identified by the job grade "leadership assignment ". This metric is therefore only applicable for EP of KPN B.V. as within the subsidaires there are no women with a leadership assignment.
- *Target*: Each year in January, the LTI targets are set 2 years ahead. This means that the LTI plan of 2025, takes effect for the year 2027. At the end of 2024, our result for % of women in leadership assignment (at that time % of women in PLA) was at 29.8%, well below target. In the preceding years, an annual increase of around 1% was observed. Consquently the target of 33% for 2027 is a logical step, still making it an ambitious target. However, this year we overperformed in our expected growth. We will translate these results to the LTI plan 2026, standing in 2028.

Upskilling

- *Definition*: Refers to learning new or more advanced skills that help you stay effective in your current job or prepare for future responsibilities.
- *Metric*: This is calculated as the number of employees (EP) who ordered a paid training activity from our KPN Academy divided by KPN's total headcount for the reporting year, including the employees who left the company before year-end.
- *Limitations*: As this is an entity-specific metric, only KPN B.V. is reported. The result for this metric has been restated for 2024 as the data used to calculate this metric was not accurate. The employees who left the company during 2025 but had ordered training that same year were only counted in the numerator, not in the denominator.
- *Target*: We are maximizing the opportunities to offer L&D programs and budget to upskill. We believe in continuously investing in our workforce's skills, so we had set a target of at least 70% for 2025. The result

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was 63.8%. In our pulse survey, we have asked employees how they view their development opportunities and possibilities to grow future skills. The results show, amongst other things, that certain groups of employees experience limited time for upskilling. We have also noticed that employees increasingly use Gen-AI to acquire knowledge, which may reduce the need for knowledge transfer via traditional training. However, we cannot substantiate this. Given that stimulating future skills development of our employees will be an important priority in 2026, we believe the target remains feasible. Therefore, we will maintain this target for 2026.

Learning and development spend on future skills
- *Definition*: The percentage of KPN's spend on future skills.
- *Metric*: As from 2025 we are using a new calculation for this target, that is the amount of future skills spend divided by the total spend (rather than the employability budget spend). The offering within our KPN Academy is labeled, so we can track the effectiveness of the learning offering regarding these skills.
- *Limitations*: The data is provided by the main supplier of paid training within KPN for EP. As this is an entity-specific metric, only KPN B.V. is reported.
- *Assumptions*: Future skills are inspired by the report of the World Economic Forum (WEF) and on our own determination of the skills needed to ensure KPN's future continuity. The offering within our KPN Academy is labeled, so we can track the effectiveness of the learning offering regarding these skills.
- *Target*: As from 2025 we are using a new definition for this target: the percentage of future spend as part of the total spend (rather than of the employability budget spend). On this definition, the 2024 figure works out at 59%. Future skills are inpsired by the report of World Economic Forum (WEF) and on our own determination of the skills needed to ensure KPN's future continuity. Based on the belief that we should continuously invest in our workforce's skills and should encourage employees to do so, we have set a target of 65%. This is an adjustment compared to 2024, when the target was set at 70%. This change is the result of a

new definition as discussed earlier, which also affects the feasibility of achieving the intended outcomes. In 2025, we reached 61.9%, remaining below our anticipated performance. For 2026, we will maintain the same target level as in the previous year. With the increased focus on skill development in the coming year and the priority it holds within our HR strategy and is embedded in our approach for learning, we are confident that we will make the necessary progress to meet this target.
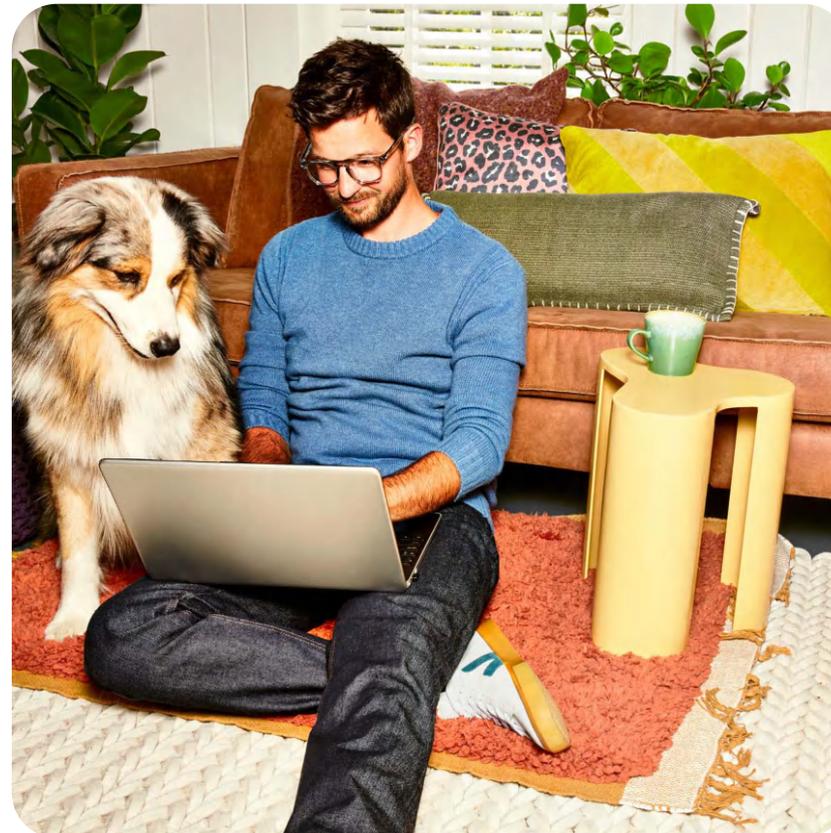
Characteristics of KPN's own workers (S1-6)

The total number of employees of the consolidated KPN Group[1] can be specified as follows:

	Number of employees (headcount) – 2025	Number of employees (headcount) – 2024
KPN B.V.	9,621	9,960
Subsidiaries	428	373
Total	**10,049**	**10,333**

The split between gender for the consolidated KPN Group is as follows:

Gender	Number of employees (headcount) – 2025
Female	2,269
Male	7,777
Other	3
Total employees	**10,049**

The total number of employees by headcount can be specified as follows, based on their contract type as at the end of the reporting period (for the consolidated KPN Group):

Headcount	Female	Male	Other	Total
Permanent	2,036	7,147	1	9,184
Temporary	233	630	2	865
Total	**2,269**	**7,777**	**3**	**10,049**

1 This includes the employees of KPN B.V. and its subsidiaries.

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Headcount	Female	Male	Other	Total
Full-time	735	4,054	-	4,789
Part-time	1.534	3,723	3	5,260
Total	**2,269**	**7,777**	**3**	**10,049**

In the last 12 months, a total of 1,123 employees left the company, a turnover percentage of 11.1%.

The methodologies and assumptions used to compile the data are as follows:
- Employees are presented in headcount;
- KPN calculates the headcount at the end of the reporting period;
- The definition of attrition used by KPN is as follows: total headcount that left KPN during the last 12 months, divided by the average employee base of the last 12 months.

See Note 5 of the consolidated financial statements for a breakdown of the personnel expenses in 2024 and 2025.

Characteristics of KPN's non-employees (S1-7)

The total number of non-employees within KPN's own workforce can be specified as follows:

	Number of employees (headcount) – 2025
UP	608
OP CWF	1,212
Total	**1,820**

The methodologies and assumptions used to compile the data are as follows:
- Employees are presented in headcount;
- KPN calculates the headcount at the end of the reporting period.

Collective bargaining coverage and social dialogue (S1-8)

Related to the positive impact of working conditions, KPN encourages employee membership of trade unions by financially reimbursing the contribution through employees' gross salaries. There are facilities for active members of trade unions that support their union in their work within KPN, e.g., the possibility to use KPN meeting rooms and to spend part of their working hours on union activities. KPN has a long history of collective labor agreements (CLAs). These agreements protect both employee interests and those of KPN. KPN and the unions together ensure that the collective labor agreement is upheld.

94% of all KPN's own employees are covered by a collective labor agreement. The remaining 6% comprises employees within subsidiary companies and individuals who operate under personal labor agreements outside the KPN's CLA structure.

Diversity metrics (S1-9)

In line with our positive impact on equal treatment, KPN wants to reflect our society. Everybody is welcome, irrespective of gender, color, descent, religion, sexual orientation, gender identity and expression, labor market limitation, origin, political opinion or age.

The following tables show the gender and age distribution of our own employees in headcount as well as in percentages for the consolidated KPN Group[1]:

	Board				Sub-top (senior management)				Overall			
	Female	Male	Other	Total	Female	Male	Other	Total	Female	Male	Other	Total
< 30 years	-	-	-	-	-	-	-	-	371	860	-	1,231
30 -50 years	1	1	-	2	6	18	-	24	1,112	3,626	2	4,740
> 50 years	2	2	-	4	6	10	-	16	722	3,172	-	3,894
Total	**3**	**3**	**-**	**6**	**12**	**28**	**-**	**40**	**2,205**	**7,658**	**2**	**9,865**

	Board				Sub-top (senior management)				Overall			
	Female	Male	Other	Total	Female	Male	Other	Total	Female	Male	Other	Total
< 30 years	-	-	-	-	-	-	-	-	17%	11%	-	12%
30 -50 years	33%	33%	-	33%	50%	64%	-	60%	50%	47%	100%	48%
> 50 years	67%	67%	-	67%	50%	36%	-	40%	33%	42%	-	40%

1 This table excludes the employees whose employment will end in the near future (for example, due to organizational restructuring).

Social protection (S1-11)

KPN ensures comprehensive social protection for all employees in the event of significant life circumstances such as illness, unemployment, disability, parental leave and retirement. The company provides a safe and healthy working environment for pregnant employees, offering measures such as fixed work schedules, exemption from overtime and night shifts, additional breaks, paid ante-natal leave, and restrictions on physically demanding tasks. Employees also have the right to consult with occupational health professionals and training to balance work and parenthood.

In cases of work incapacity due to illness, KPN continues to pay employees partially or fully in accordance with the Dutch Civil Code and the Work and Income According to Work Capacity Act (WIA). Employees receive 70% of their monthly salary (with a minimum threshold equal to the statutory minimum wage), including applicable supplements, for up to 104 weeks. Individual arrangements may be made between employees and their managers to accommodate flexible working hours, workload adjustments, remote work, or additional breaks. Additional support includes access to company doctors, corporate social work, and psychological services.

Pension accrual continues during periods of work incapacity as if the employee were not on sick leave. KPN also provides compensation during notice periods and severance payments in line with its social plan.

All employees are automatically enrolled in a collective WIA insurance policy, which includes:
- Wage decrease coverage for employees assessed as 15–35% incapacitated;
- WGA shortfall insurance for those receiving WGA follow-up benefits and unable to earn at least 50% of their residual earning capacity.

KPN also offers accident insurance at no cost to employees. In the event of an employee's death, KPN pays any outstanding income and a one-time net payment equal to three months of gross salary.

Parental leave is available to all employees, with further details provided in the work-life balance section. The main pension plan, managed by Stichting Pensioenfonds KPN, covers employees under the collective labor agreement (CLA) and those with personal labor agreements (PLAs). Non-employees receive pension provisions through their respective employment agencies.

Training and skills development metrics (S1-13)

To address challenges associated with competitive labor markets and an aging workforce, KPN provides own employees with available benefits, training, skills development, protections and entitlements. The company also offers support to employees in preparing for changing conditions in both internal and external labor markets.

We encourage employees to invest in their future skills and employability. In 2023, we started measuring money spent on future skills (e.g., data, AI, security), as developing future skills is a key pillar in our people strategy. In 2025, we continued to offer our employees a budget of €1,500 to spend on personal development. An additional budget of €1,000 is available for tailored training to hone their technical craftsmanship.

In 2025, 83.1% of our employees participated in regular performance and career development reviews. Overall, 83.1% of male, 83.0% of female and 100% of X were part of these reviews. In 2024, we started with the KPN Groei goal-setting and completed the first cycle of review. The first round of reflections on that cycle took place in the beginning of 2025 and will take place in the beginning of every year to come.

For the subsidiaries, the cycle of performance and career development reviews take place in the same year they have been conducted. Workload management was also addressed as part of our ongoing KPN Groei conversations. These structured discussions between employees and managers extend beyond routine tasks and performance to encompass overall well-being. Our objective is for all employees to participate in these meetings with their managers up to three times a year.

In 2025, the average number of training hours per employee was 37 hours. The split by gender was as follows:

Gender	Training hours 2025	Training hours 2024 (restated)
Female	37	35
Male	37	39
Other	12	12
Total	**37**	**38**

The training hours per employee for 2024 are significantly lower than reported in the Integrated Annual Report of 2024. We found that the data had been distorted for two reasons:
1. Online courses that were available to participants throughout the entire year were counted for an unrealistic number of training hours; and
2. Several courses had been registered with a duration measured in seconds instead of minutes.

Adjustments have been made for both situations, resulting in a lower yet more accurate number of training hours per employee.

Work-life balance (S1-15)

Related to the positive impact of working conditions, all KPN employees are entitled to avail themselves of a whole range of family-related leave schemes. Firstly, we have renewed our vacation leave to provide employees with more autonomy and flexibility, supporting a healthy work-life balance. In 2025, employees determined – together with their manager and colleagues – when and how many days of vacation leave was taken. As a guideline, a full-time employee is advised to take an average of 27 days of leave, with a minimum of 20 days per calendar year.

Parental leave is governed by statute (Section 6 of the Work and Care Act).

All KPN employees are entitled to take family-related leave through social policy and/or collective bargaining agreements. 8.5% of our own workforce took family-related leave in 2025, of which 11.8% were female, 7.5% male and 50% other.

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In addition, the following specific types of leave are available for all employees:

Event	Duration	Continued payment of monthly salary
Death of a well-beloved person	Five days. If the special leave related to the death of a family member coincides with a vacation, then the vacation leave will convert into family leave for five days.	During leave connected with a death, KPN will continue to pay the monthly salary in full.
Situations provided for under the Work and Care Act (Wet Arbeid en Zorg)	Dependent on reason for leave	Based on the principle that KPN observes the law. Exceptions to this principle: • During paid parental leave, KPN will continue to pay 70% of the monthly salary. • During maternity leave KPN will continue to pay the employee's monthly salary in full. • During supplemental maternity leave, KPN will continue to pay their monthly salary in full.
Birth leave for rainbow families (rainbow leave): rainbow parents, who have no claim to maternity leave or supplemental maternity leave as set out in the Work and Care Act	Six weeks	• During rainbow leave KPN will continue to pay the monthly salary in full.

Remuneration metrics (S1-16)

We monitor the annual total compensation pay ratio for our employees in the Netherlands. The total compensation for the highest-paid individual is predominantly determined by a lease car and other variable components. As a result, the total annual compensation for the highest-paid individual can fluctuate significantly year-on-year, even when their base salary remains unchanged. For the reporting year 2025, the pay ratio of the annual total compensation of the highest-paid individual to the median annual total compensation was 38.6 (2024: 54.3).

The basis for determining this ratio – which differs from the IFRS Accounting Standards definition for the CEO ratio – is the pensionable base salary, which includes all fixed components of employee salaries including lease cars. Additionally, for the CEO ratio we use the median salary while IFRS Accounting Standards perspective uses the average salary. For the calculation, we use the annualized salary paid during the reporting year. This includes part-time salaries alongside full-time salaries. Additionally, all variable compensation paid during the reporting year is included, such as bonuses and the value of vested shares or phantom shares received by employees in the same year.

In line with our positive impact on equal treatment and to ensure transparency and clarity, KPN calculates the gender pay gap as the difference of average pay levels between female and male employees, expressed as the percentage of the average pay level of male employees. The average pay level also includes bonuses and lease cars.

We have restated the pay ratio, gender pay gap (overall workforce and subtop) for 2024 as they did not include all variable pay components nor the CLA increase. The pay ratio has been restated to 54.3 from 60.7 as reported in the integrated annual report of 2024. In the following table the pay gap for overall workforce and for sub-top for 2025 and restated figures for 2024 are included.

Gender pay gap[1]	2025	2024 (Restated)
Overall workforce (incl. Board of Management)	11.4%	11.6%
Sub-top (senior management)	26.4%	32.1%

1 The gender pay gap figures reflect an overall unweighted average comparison and do not account for variations in workforce composition or pay equity within established job grades.

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Workers in the value chain

Impacts, risks and opportunities (ESRS 2 — SBM-2/3)

For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see description of the process to identify and assess material impacts, risks and opportunities.

> KPN has identified the following **potential negative impact** related to workers in the value chain:
> 1. **Supplier working conditions:** KPN's demand for products and services delivered by suppliers in CSR high-risk[1] countries can have a negative impact on supplier working conditions, such as forced labor and child and juvenile labor, unlawful working hours, lack of attention to health and safety, wages below living standards and lack of freedom of association.

The identified material IRO for the workers in the value chain is only applicable for the workers in the upstream value chain. For the following workers, no material IROs have been identified:
- Workers who are working through a contractor ("other personnel" — OP SLD);
- Workers in the downstream value chain (for example at logistics partners or retailers);
- Workers at joint ventures.

The main types of upstream value chain workers who could be negatively affected are:
- Workers for manufacturing firms in high-risk areas that specialize in technologies and products for telecommunications equipment;
- Workers who are particularly vulnerable to negative impacts, whether due to their inherent characteristics or to the context, such as trade unionists, migrant workers, women or juvenile workers.

We have identified migrant workers, women, and children as value chain worker groups most likely to be materially impacted, and as particularly vulnerable to negative impacts. To address these concerns, we have incorporated questions regarding country of origin and gender into our audit questionnaires. To date, no instances of child labor have been identified in audits conducted on behalf of KPN. The Joint Alliance for CSR (JAC) initiated an analysis focused on those worker groups at greatest risk of material impact. It found its ability to gain information and insights from this analysis limited by laws protecting privacy and vulnerable groups. Nevertheless, the JAC audit questionnaire already includes items related to gender and country of origin, providing important insights on women and migrant workers. Due to legal restrictions, we cannot request information pertaining to other vulnerable or protected groups, which limits our ability to identify all impacts.

Child labor and forced or compulsory labor may be a significant risk for suppliers beyond Tier 1 located in Eastern Europe, Asia and Latin America, which are identified as high-risk areas for the human and labor rights of value chain workers. A substantial proportion of our value chain workers beyond Tier 1 are located in Asia. Tier 1 suppliers are the suppliers with whom we have direct contracts.

Policies (S2-1)

We have several policies in place to manage the material impact related to workers in the value chain. See also the "Policy overview" included in the "General information" section.
1. **Procurement policy:** Adhering to our procurement policy is mandatory for all KPN entities and all KPN employees as well as any agent(s) for KPN seeking to acquire contractual relationships for the provision of services and/or goods to or on behalf of KPN. The policy relates to all material impacts for value chain workers and includes a monitoring process through monthly management reporting on the results of onsite audits of high-risk suppliers and progress on corrective actions, EcoVadis assessments and scores of suppliers, and acceptance of the KPN supplier code of conduct (SCoC) or an equivalent supplier's policy. Our procurement policy includes an assessment process for Tier 1 suppliers with an annual spend exceeding €300k related to KPN. This assessment is conducted by an external party, EcoVadis, as part of KPN's sourcing process, to determine whether suppliers have incorporated ESG principles into their business and management systems. Suppliers are evaluated on criteria including the presence of policies such as the SCoC. The assessment utilizes a tailored questionnaire and evaluation model, generated by EcoVadis and based on the supplier's industry sector, countries of operation and size. Suppliers are expected to attain at least the industry average score in the EcoVadis assessment. If a supplier receives a score below the industry average, they are required to create a plan to address identified risks or shortcomings and work towards achieving at least the industry average in a subsequent assessment. Our procurement policy also includes auditing high-risk suppliers for compliance with JAC's sustainability guidelines. High-risk suppliers are identified using a risk-based approach considering spend, purchase category, and production area. In 2025, the procurement policy was updated to include an escalation process in case of non-compliance with ESG-related topics.

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1   The definition of CSR high-risk countries/areas is explained under "Methodology and assumptions".

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2. **KPN supplier code of conduct (SCoC):** KPN requires its suppliers to comply with the principles set out in the KPN SCoC, which are based on KPN's core values and KPN's code of conduct. The SCoC outlines social and environmental obligations for suppliers and addresses all material impacts on value chain workers. It draws inspiration from the UN Guiding Principles on Business and Human Rights and aligns with core conventions of the International Labor Organization (ILO). The SCoC includes provisions concerning ethical conduct, human rights, and labor conditions encompassing health and safety, working standards, social dialog, prevention of child labor, prohibition of forced labor, opposition to human trafficking, and the promotion of diversity, equality, and inclusion. Suppliers are required to ensure they do not participate in any form of human rights abuses, including but not limited to those described in Article 3 ("Labor") of the SCoC. Additionally, KPN expects suppliers to have robust policies and procedures to prevent the procurement of conflict minerals or unsustainably mined materials that have significant environmental and social impacts.

KPN regularly assesses adherence to the SCoC, using EcoVadis scorecards and audits. Upon request, suppliers provide additional information on sustainability. If full compliance is not possible, a supplier must promptly notify KPN and suggest improvements. KPN may reconsider its relationship if the supplier fails to comply or take corrective action.

The SCoC requires our suppliers to inform their employees about the availability and usability of KPN's SpeakUp Line to report workplace concerns, including concerns involving harassment and discrimination, to KPN management for appropriate resolution.

In 2024, KPN has adopted a human rights statement which also relates to our value chain workers; for more information regarding the human rights see the "Own workforce" section. The policy establishes standards for our suppliers regarding their treatment of employees and subcontractors in relation to human rights, as assessed through the supplier code of conduct (SCoC), EcoVadis assesments, and JAC onsite audits.

In 2024, KPN incorporated the OECD five-step due diligence guidelines into its human rights statement and in 2025 continued to work accordingly. This includes the integration of responsible business conduct into our policies, management systems, risk assessments, mitigation and prevention mechanisms, monitoring and reporting.

Processes for engaging with value chain workers about impacts (S2-2)

We interact with value chain workers through the following types of engagement:
- KPN is part of JAC, a global group of 31 telecoms operators addressing human rights challenges in telecoms supply chains and promoting long-term CSR practices among multinational suppliers;
- JAC conducts ad hoc mobile workers' surveys (MWS), in which value chain workers anonymously answer questions about human rights and health and safety. The purpose of these surveys is to better understand how employees are treated and subsequently to complement and validate audit findings;
- In 2025, JAC hosted its 11th yearly supplier forum with members, suppliers, consultants, and institutions such as the ILO and CDP, focusing on due diligence to manage sustainability risks in global ICT supply chains. As a member of JAC, we conduct CSR-related audits of factories of major information and communications technology suppliers and share the results of these with other JAC members;
- We engage with value chain workers indirectly via these onsite audits, which are preferably carried out at least every three years at high-risk suppliers' plants. The JAC audits provide data on factory workers, their working conditions and any concerns they may have, including monitoring the implementation of corrective action plans;
- Engagement with value chain workers also occurs via EcoVadis assessments of Tier 1 suppliers on an ad hoc basis. These assessments supply KPN with information regarding workers' treatment, working conditions, and respect for human rights;
- Value chain workers have the option to submit grievances or feedback through KPN's SpeakUp Line. In the event that value chain workers submit grievances or feedback via this channel, we are committed to engaging directly with the reporter to address their concerns.

KPN attends JAC working group meetings monthly, such as the due diligence workstream on human rights challenges in telecoms supply chains (including suppliers beyond Tier 1) and the risk assessment, audit process, and grievance and remediation subgroups.

Our Chief Procurement Officer (CPO) has the operational responsibility for engagement with value chain workers and for ensuring that the results of such engagement inform KPN's decisions and actions.
- KPN engages with our most critical suppliers via periodic supplier reviews of sustainability matters and meetings, depending on these key suppliers' risk potential and ESG risk impact on our business, and on our volume of purchases from them (spend size);
- In 2025, we implemented a supplier ESG template that will be used in key supplier meetings and the supplier engagement program;
- On a regular basis, at intervals of one to two years, KPN organizes a Supplier Day for our key suppliers, Board of Management and stakeholders. ESG is one of the main agenda items, including the human rights of value chain workers.

In 2025, KPN carried out surveys among its high-risk CSR suppliers to identify ways to enhance engagement with value chain workers.

In respect to actions regarding value chain workers, an analysis of the categories of vulnerable value chain workers was conducted, and a legal issue was identified as vulnerable and protected groups overlap, and thus KPN is prohibited by law to request information on them.

As mentioned earlier, KPN collaborates with third parties such as EcoVadis, an independent auditor[1], for onsite audits and a third party that performs JAC support and administration. To ensure that the collaborations remain effective and aligned with our strategic goals, we evaluate each partnership on a yearly basis. The conclusion of this evaluation is that, in 2026, we will continue working with these parties in the same way.

Processes to remedy negative impacts (S2-3)

For all non-conformities encountered in JAC audits conducted on behalf of KPN, specific corrective action plans (CAPs) are drawn up that include actions to prevent or mitigate material negative impacts on value chain workers, resolution procedures and timetables. CAPs set clear deadlines to complete all corrective actions within 12 months. JAC members, including KPN, continuously monitor implementation of

1 The independent auditor that performs onsite audits is different from the independent auditor involved in reviewing this sustainability statement.

these plans and engage with the suppliers and production plants in following up on corrective actions and delivering the intended outcomes for value chain workers.

We require our suppliers who possess an EcoVadis scorecard to have an EcoVadis score above industry average. If the outcome of the assessment is lower, then the supplier has to draw up a plan to improve its score by mitigating identified risks or shortfalls. We engage with our key suppliers on a structural basis to discuss their performance and maintain our relationship. We discuss their performance and, if necessary, set actions to improve it.

Issues reported via KPN's SpeakUp Line are investigated under the responsibility of KPN's Chief Compliance and Privacy Officer. All reports are registered and the reporting person receives a confirmation of receipt and feedback. Based on the nature and content of the report, an analysis is made and, if any further actions are deemed appropriate, these will be determined.

Channels for value chain workers to raise concerns (S2-3)

KPN's SpeakUp Line offers a secure, anonymous digital platform for workers, third parties and value chain personnel to report grievances and feedback at any time. Reports are sent directly to KPN, maintaining confidentiality and preventing employers from accessing this information. The portal is accessible 24/7 for third parties and value chain workers, supports multiple languages and protects users from retaliation or intimidation.

The KPN SpeakUp Line is externally hosted and provided by an independent organization, and now supports Dutch, English, Spanish, French, Chinese (Mandarin and Cantonese), Hindi, and Urdu for reporting grievances. The KPN SpeakUp Line is on this link: https://www.speakupfeedback.eu/web/5wudre/. It can be accessed from any country using code 70231.

In 2025, 28 grievances were reported via the SpeakUp Line, this line is available to our own workforce, contractors, and value chain workers. Due to the Whistleblower Protection Act the identity of those reporting must remain confidential, and as such we cannot verify how many of the 28 complaints originated from our value chain workers. KPN's SCoC includes the requirement that suppliers must inform their employees about the availability and usability of KPN's SpeakUp Line to report

workplace concerns, including concerns involving harassment and discrimination, to management for appropriate resolution.

We do not assess the awareness and trust of all value chain workers in their ability to raise concerns. But we do use workers' surveys as another channel for value chain workers to raise concerns which are part of the JAC audits and limited to a small group of randomly selected workers. Incidents and complaints from these workers are included in JAC audit reports.

Actions (S2-4)

Actions to prevent, mitigate and remedy material negative impacts related to value chain workers are taken by KPN's management and include a deeper analysis of material impacts across Tier 1 and 2. The way we manage impacts related to value chain workers is through integration into our existing risk management processes.

We have different action plans in place to prevent negative impact, as set out in the "IRO table" in the "General information" section.

1. A third-party auditor executes onsite audits of high-risk suppliers' plants for JAC and KPN, based on JAC standards, and findings are followed up. Third-party auditors conduct onsite audits for JAC and KPN at high-risk supplier plants in the upstream value chain. These audits aim to ensure findings on issues such as human rights and working conditions are addressed through corrective action plans (CAPs). To identify high-risk suppliers, we use the following three criteria: risk profile of the product category (i.e. production of hardware or other products), size of the engagement (i.e. spend size >€100k) and risk profile of the production location (i.e. high-risk areas). The audited suppliers, mainly based in Asia, work in the user devices, appliances, network appliances, and IT equipment sectors. The time horizon of the action is short term, based on yearly audit planning. High-risk suppliers are audited at least once every three years unless a previous audit provides reasonable grounds for an earlier follow-up audit. In 2025, 67% (2024: 57%) of our high-risk suppliers were audited.

2. For all the non-conformities encountered in the JAC audits, specific corrective action plans (CAPs) are drawn up that include resolution procedures and timetables. For production sites with identified non-conformities, CAPs address issues related to working conditions. The time horizon of this action is short term,

as most of the findings are resolved within three to six months. See also the table in the "Actions to prevent or mitigate material negative impacts" section. An annual target is established to measure the percentage of CAPs closed as a result of onsite audits performed on behalf of KPN. In 2025, 97% (2024: 97%) improvements on corrective action plans were realized from onsite audits of KPN high-risk suppliers.

3. KPN requires all contracted suppliers to sign its SCoC, which covers social and environmental standards pertaining to value chain workers. Equivalent supplier codes or policies may be accepted if they offer comparable or higher standards. Using the onboarding supplier qualification module (SQM), we ensure new suppliers comply with signing the SCoC. We also increased the percentage of the annual target this year. In 2025, 94% (2024: 91%) of KPN spend was covered by contracted suppliers that have signed the KPN SCoC (or have a similar code and/or policy in place).

4. KPN uses EcoVadis scores to assess suppliers' impact on labor conditions and human rights in their value chain. The EcoVadis assessment benchmarks suppliers against 21 environmental, social, and ethical criteria based on international standards such as the UN Global Compact Principles, ILO conventions, and GRI. Our suppliers' average EcoVadis sustainability rating is about 30% above the global average for over 150,000 assessed suppliers. We work with contracted Tier 1 suppliers undergoing EcoVadis assessments to quickly improve value chain working conditions. We set a yearly target to improve the percentage of the KPN spend that is sourced from contracted suppliers having an EcoVadis assessment. The time horizon of the action is short term. In 2025, 88% (2024: 88%) of the KPN spend was sourced from contracted suppliers having an EcoVadis assessment.

5. The desired outcome of the EcoVadis assessment is for our suppliers to attain a score at or above the industry average. Suppliers scoring below this benchmark are required to develop and implement an improvement plan. The time horizon of the action is short-term. We set an annual target to increase the proportion of KPN spend allocated to contracted suppliers who maintain an EcoVadis score exceeding the industry average. In 2025, 93% (2024: 93%) of KPN spend was covered by contracted suppliers with an EcoVadis score above industry average.

6. As communicated last year, we have completed our short term action "Communicate the availability of KPN's SpeakUp Line for employees of suppliers". KPN's SpeakUp Line offers employees a secure way to submit grievances and feedback, helping us identify and address issues to protect value chain workers and uphold human rights. Our SCoC requires suppliers to inform their staff about the SpeakUp Line for reporting workplace concerns, including harassment and discrimination, to KPN management for resolution. Since 2025, we send an annual reminder to all our suppliers to create more awareness of the existence of the SpeakUp Line.

Tracking and assessing the effectiveness of actions

Actions to prevent or reduce negative impacts on value chain workers are addressed through corrective action plans (CAPs), which include resolution steps and deadlines within 12 months. JAC audit results and follow-up plans are tracked on the JAC platform, with each member overseeing supplier progress and outcomes. The Procurement department monitors human rights issues in CAPs via JAC . We work directly with high-risk suppliers to address corrective actions, requiring them to report on measures taken and outcomes achieved. While suppliers aim to complete actions within a year, some issues require more time to resolve.

We assess Tier 1 suppliers using the EcoVadis platform to ensure ESG principles, including human rights and environmental standards, are integrated into their operations. Suppliers must address any identified risks or gaps to prevent negative impacts on value chain workers. Compliance with our SCoC is required and audited. EcoVadis scores improvement actions, and SCoC signings are all monitored and form part of our sourcing process, with progress tracked by specific metrics.

When grievances and/or feedback are reported via the SpeakUp Line, we engage directly with the reporting person to address their concerns. The grievances are analyzed and the actions identified in response are registered and reported to the responsible management. The implementation and effectiveness of these actions are monitored by KPN's Chief Compliance Officer.

SCoC signings are all monitored and form part of our sourcing process. The effectiveness of the assessment by KPN of suppliers' EcoVadis scores, and the communication of the SpeakUp Line's availability are not tracked and assessed.

Actions to prevent or mitigate material negative impacts

The key corrective actions to resolve audited topics with the most non-conformities related to material negative impacts on value chain workers are disclosed in the table below.

In 2025, no severe incidents regarding the human rights of our value chain workers were reported related to non-respect of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. We have also not encountered any child or forced labor in our audits in 2025.

Supported by private sector funding and the Fair Cobalt Alliance, JAC launched "The Hub for Child Labor Prevention and Remediation" two years ago in Kolwezi and the Tenke-Fungurume areas of the Democratic Republic of Congo (DRC). The Hub aims to prevent child labor and provides long-term support for vulnerable children involved in artisanal and small-scale mining. Funded by KPN and seven other members, the program has so far integrated over 60 children into its remediation efforts.

KPN is collaborating with Save the Children Switzerland and The Centre for Child Rights and Business to support children working in small-scale cobalt mining in the DRC. Through the Child Rights Action Hub DRC, KPN aims to prevent child labor and provide long-term assistance to vulnerable children, including stipends, school fees, medical care, and psychological support tailored to each child's needs. Every child is matched with a dedicated case manager whose primary responsibility is to provide comprehensive support to both the child and their family, ensuring that the child's best interests and perspectives remain central throughout the entirety of the program. In a joint effort with other corporates from the telecommunications sector, KPN made a three-year commitment to the project as part of its duty of care against possible child labor in its own supply chains.

Two FTEs in central Procurement handle social audits, CAP monitoring and EcoVadis improvement plans, focusing on the "S" in ESG (human rights and working conditions). Buyers, contract managers, and business management assist as needed to manage material impacts.

Topic	Non-conformities	Key corrective actions	Time horizon
Health and safety	The factory does not arrange at least one medical health examination per year for all workers exposed to hazardous environments.	The factory should share evidence that it provides a yearly on-the-job health examination for all workers exposed to hazardous environments, at its own expense.	3 months
Working hours	The factory's working hours per day, week and month do not meet local legal regulations.	The factory should share attendance records for three consecutive months that show that workers' monthly overtime and weekly work hours comply with local regulations.	6 months
Wages and compensation	Not all workers of the factory are provided with social insurance as per local legal regulations.	The factory should share social insurance records that show that all the employees are provided with retirement, medical, childbearing and unemployment insurance as per legal requirements.	3 months

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Metrics and targets (S2-5)

A summarized description of the metrics and targets is given below.

Name of the metric	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
High-risk suppliers audited in the reporting year	57%	67%	>45%	>50%	11
Realized improvements on corrective action plans from onsite audits of KPN high-risk suppliers during the last 3 years	97%	97%	.> 90%	> 92%	11
KPN spend covered by contracted suppliers in EcoVadis assessments	88%	88%	> 85%	> 85%	11
KPN spend covered by contracted suppliers with EcoVadis score above industry average	93%	93%	> 85%	> 90%	11
KPN spend covered by contracted suppliers that have signed the KPN SCoC (or have a similar code and/or policy in place)	91%	94%	>90%	>90%	11

Reflection on performance

The definition and underlying measurement methodology of the targets and metrics are unchanged compared with the previous year. We monitor performance versus targets on a monthly basis. The 2025 targets have been achieved.

Methodologies and assumptions

High-risk suppliers audited in the reporting year

- *Definition/Metric*: The percentage of the high-risk suppliers audited in the reporting year, based on JAC standard. The number of high-risk suppliers is determined based on the CSR risk decision tree, which considers: country risk, yearly spend size and whether hardware/products or software/services are supplied.
- *Assumptions*: Hardware is considered a higher risk than software/services. High-risk suppliers are suppliers mainly operating in high-risk areas, such as Asia, Latin America and Eastern Europe, that manufacture products and have a KPN spend above €100,000 per year. If at least one factory audit has been conducted for a Tier 1 high-risk supplier, it is counted as one high-risk supplier audit — regardless of the number of factories audited.
- *Target*: We strive to audit the production site of our high risk suppliers every three years and our target for 2025 was to audit at least 45% of our high risk suppliers. In 2025, we had 4,479 Tier I suppliers, of which 1,086 were contracted, unique supplier entities with spend. In 2025, we identified 27 CSR high-risk suppliers. We have increased the 2026 target from 45% to 50% due to the slight increase in JAC members which can lead to more audits of high-risk suppliers.

Realized improvements on corrective action plans from onsite audits of KPN high-risk suppliers during the last 3 years

- *Definition/Metric*: Realized improvements on CAPs (corrective action plans on non-conformities) from onsite audits of KPN high-risk suppliers during the last three calendar years are reported by KPN, based on the evaluation of the information provided by the supplier. The data source is the JAC platform.
- *Target*: As we observe that suppliers are making improvements but are not always able to fully resolve non-conformities, particularly the corrective actions as illustrated in the CAPs table, our annual target will remain above 92%.

KPN spend covered by contracted suppliers in EcoVadis assessments

- *Definition*: The percentage of total KPN spend (from the previous year) that is covered by contracted suppliers participating in an EcoVadis assessment and sharing their EcoVadis assessment result (scorecard) with KPN.
- *Metric/Assumptions:* Data sources include the EcoVadis platform and KPN's supplier spend data. Suppliers are required to provide EcoVadis scorecards if their annual KPN spend exceeds €300,000. The selection of suppliers for EcoVadis assessment is based on the full spend of the previous year. The calculation excludes suppliers in which KPN is the majority shareholder.
- *Target*: The annual target for 2025 was set at 85%. The annual target for 2025 was set at 85%. Suppliers with an annual spend below the threshold of €300,000 are not required to undergo an EcoVadis assessment; however, their spend is included in the overall KPI calculation. Furthermore, only suppliers with a valid EcoVadis scorecard (issued within the last three years) are considered in the calculation. These factors account for the gap from a 100% target. The same conditions apply for 2026; therefore, the target for 2026 remains at 85%.

KPN spend covered by contracted suppliers with EcoVadis score above industry average

- *Definition*: The percentage of total KPN spend (from the previous year) that is covered by contracted suppliers who participate in an EcoVadis assessment and have an EcoVadis score above the industry average.
- *Metric/assumptions*: The data sources and selection criteria are consistent with those used for the general EcoVadis coverage metric. Only suppliers with a valid EcoVadis scorecard (≤ 3 years old) are included in the calculation. The industry average is determined based on EcoVadis benchmarks for the relevant sector.
- *Target*: The annual target for 2025 was set at 85%. This target reflects the fact that small and medium-sized enterprises (SMEs) and suppliers operating in industries with lower compliance requirements for ESG topics tend to achieve lower scores in EcoVadis assessments compared with larger suppliers or those with greater ESG maturity.

The same considerations apply for 2026; therefore, the target for 2026 remains at 90%.

KPN spend covered by contracted suppliers that have signed the KPN SCoC (or have a similar code and/or policy in place)

- *Definition*: The percentage of total KPN spend (from the previous year) that is covered by suppliers who have signed the KPN supplier code of conduct (SCoC) or have a similar code and/or policy in place.
- *Metric/assumptions:* A supplier's code of conduct is considered similar if it follows ILO standards, OECD and UN guiding principles for workers' rights, and covers the same topics as KPN's SCoC, such as health and safety, non-discrimination, legal working hours, and minimum wage. Supplier codes are reviewed on a case-by-case basis
- *Target*: The annual target for 2025 was set at 90%. The objective is to achieve 100% coverage, but some suppliers, particularly large multinational organizations, operate under their own established codes of conduct and may decline to sign external codes like the KPN SCoC, and their standards are not always equivalent. Also, new suppliers are continuously onboarded, and short-term or one-off engagements make it challenging to maintain full compliance at all times. The same considerations apply for 2026; therefore, the target for 2026 remains at 85%.

Process for setting targets

The definition and underlying measurement methodology of the targets and metrics are unchanged from the previous year. We monitor performance versus targets on a monthly basis. The 2025 targets have been achieved.

Every year, the KPI targets are reviewed and set with the central CSR Team and then approved by the Board of Management. Stakeholders, such as suppliers and NGOs, are not involved in target-setting but are informed about the targets set by KPN, for example via annual stakeholder meetings.

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Customer value

Impacts, risks and opportunities (ESRS 2 SBM-2/3)

For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see description of the process to identify and assess material impacts, risks and opportunities.

> KPN has identified the following **positive actual impact** related both to *consumer and business customer value*:
> 1. **Connected society:** KPN's products and services enable people (Consumer segment) and organizations (Business segment) to connect, participate, work and operate safely in a connected and digital society (e.g., fixed and mobile communication and internet services).
>
> KPN has identified the following **positive actual impact** on *business customer value*:
> 2. **Business digitalization:** KPN's products and services enable organizations to digitalize their business processes. This includes ICT solutions such as workplace management, IoT, infrastructure, cloud, data management, identity management and cybersecurity.

The table further on identifies the consumers and end-users affected by our operations, referring to both groups collectively as consumers in this document. The scope also includes impacts related to KPN's value chain, including its products, services, and business relationships. This table also applies to sections related to privacy, security and network quality.

We acknowledge that our telecoms services impact a broad spectrum of consumers across the Netherlands. Our operations and value chain impact individuals and

organizations alike, encompassing private consumers, businesses, government entities, and non-profit organizations. We deliver essential communication and ICT services that (1) facilitate personal and business connections, (2) provide access to the digital world, (3) enable economic transactions, and (4) support the digitalization of business processes and critical public services.

In our commitment to inclusivity we continuously strive to make our services accessible to everyone in the Netherlands – all demographics, including residential users, small and large enterprises, and public sector institutions – thereby playing a pivotal role in the digital infrastructure of the Netherlands. The different types of consumers and end-users subject to material impacts are specified in the following table.

KPN products are designed to be safe for individuals and do not inherently increase the risk of chronic diseases. KPN is bound to the EU net neutrality rules, ensuring that all content is treated equally by internet service providers. We remain committed to transparency and the responsible use of our services.

All consumers and end-users of KPN products and services rely on accurate and accessible product- or service-related information. Some groups are especially dependent on the accuracy and accessibility of such information:
1. People with limited digital literacy, including elderly consumers. This group depends on straightforward and accessible information to navigate and use digital products and services effectively, as they may struggle with complex digital interfaces;

	Consumers	**End-users in scope**	**End-users not in scope**
Definition	Consumers are individuals or entities that purchase products or services that KPN sells or resells.	End-users are those who actually use a particular product or service of KPN.	
Role	• They engage in transactional activities, buying goods or services • They may or may not be the actual user of the product.	• They may not be the purchasers but are crucial for product success. • End-users are crucial for the success of user-oriented products and services .	
Example	When you buy a smartphone or software package, you are the consumer.	Employees using company-purchased smartphones or software	
Consumer market: consumers	• Private individuals, often also end-users	• Households	
Business market: SME (incl. self-employed/SoHo)	• Buyers: owners (DGA), ICT managers, purchasing managers of facilities, other • Owners, often also end-users	• Employees, using our services to develop, produce or deliver their own product or services • Employees (small office) Households (home office)	• Customers of our customers (e.g., students of a university using IT services) • Visitors at a location of our customers (e.g., on-site using WiFi)
Business market: LCE	• Buyers: ICT managers, ICT eadvisers, security specialists, purchasing managers and other		
Wholesale	Wholesale partners	• Customers of Wholesale partners	

2. People with disabilities. For this group, accurate and accessible information is crucial to ensure they can use products and services without barriers, in compliance with accessibility standards.

The types of consumers and/or end-users who are particularly vulnerable to health or privacy impacts or impacts from marketing and sales strategies include:
1. Children, who are susceptible to online threats, inappropriate content, and targeted advertising;
2. Financially vulnerable people, who may be more affected by aggressive marketing tactics;
3. People with limited digital literacy, including elderly people, who may not fully understand privacy settings or the implications of sharing information online, and who may struggle with understanding complex service terms and are more likely to be targeted by scams;
4. People with disabilities, who may face challenges in accessing and understanding information, making them more vulnerable to abuse or exploitation.

KPN's activities that result in the two positive impacts "connected society" and "business digitalization" affecting all consumers and end-users, comprise listening to our customers and working to meet their growing needs and expectations.

Policies (S4-1)

We have a **customer engagement policy** in place to manage the material impacts and risks related to consumers and end-users. See the "Policy overview" included in the "General information" section.

To make sure we are effectively engaged with our consumers and end-users about impacts, we have formalized our engagement efforts in our (internal) customer engagement policy. Our customer engagement policy provides our approach to customer interactions, designed to enhance product and service value and drive higher customer satisfaction.

It applies to all consumer and end-user groups in all sectors under the KPN brand. The policy mainly focuses on own operations, but indirectly also on up- and downstream activities (e.g., the customer experience of content or sales partners) in the Netherlands. Multiple measures in our customer engagement policy are in place to ensure an objective representation:

1. In measuring customer value (e.g., via Net Promoter Score or NPS), respondents are selected by an independent screener (Kantar) to represent the customer groups in our consumer base (and that of competitors) as best as possible;
2. All customer channels, including all complaint processes, are governed by this policy, enabling us to take into consideration opinions from all angles regardless of channel preferences.

Part of our customer engagement policy are the KPN Experience Principles. KPN offers accessible and user-friendly grievance mechanisms, in line with the United Nations Guiding Principles on Business and Human Rights (UNGPs), enabling customers and end-users to report human rights concerns. We have a standard proces in place by which complaints are followed up. These processe are available to both consumer and business customers through multiple channels, including customer service, account managers, and online portals. Furthermore, we have a SpeakUp Line, which is described in the "Governance" section.

In our Human Right Statement, KPN actively promotes and upholds customer rights, including health and safety, privacy and data protection, non-discrimination, safeguarding children's rights, and freedom of expression. As our operations are only concentrated in the Netherlands, we are bound by EU and Dutch rules and regulations governing these areas. Our mechanisms to monitor compliance with the ILO Declaration on Fundamental Principles and Rights at Work and with the OECD Guidelines for Multinational Enterprises are covered in our human right policy, which is discussed in the "Own Workforce" section, and these apply to all consumers and end-users.

Processes for engaging with consumers and end-users about impacts (S4-2)

Perspectives of consumers and/or end-users
We actively interact with consumers in accordance with the principles outlined in our customer engagement policy, to discover, understand, address, and improve the customer experience, when they interact with our products or services. This policy covers the following stages of the customer engagement cycle:
• Listening to consumer signals through a variety of channels;

• Analyzing and acting on feedback, complaints and signals on actual and potential impacts;
• Defining and implementing changes based on the analysis to improve products, services, and customer journeys, addressing customer feedback;
• Reporting back to relevant stakeholders.

Insights obtained from consumer engagement are applied in the assessment and ongoing development of product and service strategies, as well as in the innovation and optimization of our products and services portfolio, including related processes such as customer touchpoints and journeys. These insights are reviewed by the management team and, where applicable, are incorporated as updates to the customer journey.

Engaging through direct interactions
We engage with consumers through a variety of methods, including human-assisted sales and service channels, ad hoc customer surveys, and feedback mechanisms focused on customer journeys and touchpoints. Our approach also incorporates qualitative market research, utilizing focus groups and reaching out to specific Consumer segments. For vulnerable groups, we conduct specialized research, such as performing user experience (UX) studies directly with disabled individuals to ensure their needs are addressed.

We also engage indirectly with our customers through proxy mechanisms, such as NPS measured by Kantar TNS via their consumer and business panels, which serves as a primary key performance indicator (KPI) for KPN's customer engagement. Additionally, we consider input received from regulatory bodies, including the Dutch Foundation for Complaints and Dispute Resolution (Geschillencommissie), the Dutch Data Protection Authority (Autoriteit Persoonsgegevens, AP), and the Netherlands Authority for Consumers and Markets (Autoriteit Consument & Markt, ACM) and the Dutch Consumer Assocation (Consumentenbond).

Stage(s) at which engagement occurs, the type of engagement and the frequency of the engagement
Customer journey and touchpoint research aims to identify points of customer interaction. NPS is measured on a monthly basis. This independent research is conducted by Kantar TNS using their consumer and business market panels, which represent the Dutch telecoms sector. NPS is evaluated through surveys that assess customers' likelihood of recommending KPN and examine factors linked to

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environmental, social, and governance (ESG) topics. Respondents may also provide additional open feedback. The ongoing NPS research covers all stages of customer relations and includes engagement across all products and services.

Ultimate responsibility for engagements

The Consumer and Business segment heads are operationally end-responsible for ensuring these consumer market / business market engagements happen and that the results of these engagements follows KPN's approach.

Measuring effectiveness of engagements

KPN measures the effectiveness of engagements by tracking the goal completion rate (GCR) through customer surveys. If a customer indicates that a goal was not met, we have a mechanism in place to call that customer to hear their experience and resolve the issue. The generic contact and feedback channels and research methods we use are described in our customer engagement policy. This applies to all customers.

Actions (S4-4)

We have different action plans in place to achieve positive impacts, as mentioned in our "IRO table". Our key actions relate to "connected society" in the consumer market and the business market, including specific actions for vulnerable groups. It also relates to "business digitalization" in the business market. The expected outcome of these actions is delivering additional customer value by allowing better and more securely connected customers to operate in the digital world and enabling them to further digitalize their business processes. The objective is to improve customer satisfaction (NPS).

Connected Society in the consumer market and business market

Key actions in 2025 for the consumer market:
- Free speed upgrades broadband;
- New proposition Unlimited Data Mobile (SuperUnlimited+, which includes roaming outside the European Union);
- New broadband portfolio with security bundled in (5 free F-secure licences and "*Veilig browsen*");
- New CombiVoordeel proposition for extra benefits.

Key actions in 2025 for the business market:
- Secure-by-default connectivity: providing hardened fixed and mobile access for safe and flexible work. In 2024, we introduced Internet van de Zaak for Tailored Solutions, LCE and Health customers. In 2025, we added SD-WAN premium and Elastic Interconnect to this service.
- Scalable device connectivity: we have introduced a new eSIM (SGP.32) technology for IoT customers.
- Integrated business calling: embedding enterprise-grade telephony into collaboration tools. In 2025, we introduced Connext Voice for SME customers.
- Trusted cloud services: ensuring data residency and governance for sensitive work streams through the launch of KPN Sovereign Cloud. In 2025, we introduced NextCloud.

KPN evaluates the effectiveness of its initiatives primarily by monitoring their impact on NPS and its underlying drivers, as well as through direct customer interactions. This assessment is conducted using human-assisted sales and service channels, ad hoc customer surveys, and feedback gathered from customer journey and touchpoint channels. In addition, KPN carries out both qualitative and quantitative market research, often utilizing focus groups and segment-specific customer studies.

The actions related to "connected society" cover the activities within our Consumer and Business segments. The goal is to improve customer satisfaction (NPS). The actions affect our stakeholders (business and consumer customers) within our downstream value chain.

Specific actions for vulnerable groups

Key actions in 2025:
- Individuals with disabilities: Actions include voice control functionality for interactive TV (iTV), spoken subtitling available on ten channels, and the KPN TV+ platform featuring talkback, which gives users feedback while navigating. We have also implemented real-time text (RTT) on mobile, enabling communication in situations where speech is not possible, thus supporting people with speech or hearing impairments. Improvements to the website have also been made, allowing users to enlarge the site view up to 200%, navigate using a keyboard, access most pages with a screen reader or speech recognition software, view text descriptions for every image, and experience high contrast for better visibility.

- Protection of children: KPN has introduced parental control features in the MijnKPN App. These actions aim to foster a positive social impact by enabling individuals to connect, participate, and operate safely in a digital environment, thereby contributing to KPN's NPS targets.
- Financially vulnerable customers: KPN supports these customers by incorporating referrals to Geldfit.nl in its communications and digital channels. Additionally, the company has made online payment rescheduling available, recognizing that the stigma surrounding financial difficulties may sometimes prevent consumers from reaching out directly by phone.
- In 2025, KPN joined the Socially Responsible Debt Collection Framework, reinforcing its commitment to responsible customer practices.
  KPN also joined the newly established Foundation for Financial Well–Being in the Netherlands, supporting broader national efforts to promote financial resilience, and a KPN representative will participate in the foundation's steering committee.

For vulnerable groups, the company employs dedicated research methods such as performing user experience research directly with disabled individuals. When assessing its impact on financially vulnerable customers, KPN considers metrics such as the number of active referrals to Geldfit, which is an initiative of the Dutch Debt Assistance Route Foundation (NSR) and serves as an accessible, independent platform that helps individuals gain control over their finances.

The actions related to vulnerable groups cover the activities within our Consumer and Business segments. The goal is to improve customer satisfaction (NPS) within the Netherlands. The actions affect our stakeholders (business and consumer customers) within our downstream value chain.

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Business digitalization in the business market

Key actions in 2025:

- Private networks and edge computing: supporting mission-critical applications with industrial-grade connectivity and multicloud integration. We introduced KPN Campus in 2024 and in 2025 we added Private 5G and Edge Computing to this proposition for Tailored Solutions, LCE and Health customers.
- Programmable communications: embedding omnichannel messaging and verification to digitalize customer journeys and reduce fraud. We introduced verification APIs and Omniconnect for Tailored Solutions, LCE and Health customers.
- Integrated service control: orchestrating multi-vendor environments for predictable outcomes and SLA compliance. We introduced KPN Kwaliteit Management Systeem as part of the KPN SIAM portfolio.
- Secure enterprise access: delivering a single, managed entry point aligned with zero-trust principles.We introduced Internet van de Zaak for Tailored Solutions, LCE and Health customers in 2024. In 2025, we added SD-WAN premium and Elastic Interconnect to this service.

The actions related to "business digitalization" cover the activities within our business segment. The goal is to improve customer satisfaction (NPS) in the Netherlands. The actions affect our business stakeholders within our downstream value chain.

Planned actions for customer value for 2026 and onwards

Consumer and Business

- Measuring and gaining insights: We also have market insights teams to measure customer experience and to gain customer insights. These insights are shared with our product and channel owners to help them improve and develop new products and services. This action has a short-term time horizon but is a continuous process.

Consumer

- Free speedupgrades: ongoing into 2026;
- New proposition Mobile (Super Unlimited+) will be launched in 2026;
- New proposition Fixed with F-Secure will be launched in 2026.

These actions have a short-term time horizon.

Business

- We will further develop and enhance the following services: private networks and edge computing, programmable communications, secure enterprise access, and secure-by-default connectivity.

These actions have a medium-term time horizon.

Metrics and targets (S4-5)

Name of the metric	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
NPS Consumer	16	15	17	15.5	13
NPS Business[1]	4	6	4	6	13 14

1 The results of 2024 and 2025 cannot be compared due to a change in scope.

Reflection on performance

NPS Consumer

2025 performance on NPS Consumer was mixed. Target levels were achieved for Mobile Only. However, Fixed-Only performance declined despite continued market leadership. Converged NPS fell one point short of our target, but remains market leading. This reflects sustained competitive intensity in the broadband market, including aggressive acquisition pricing and resulting customer perception effect.

NPS Business

After a slight decline in the first quarter of 2025, we saw a clear and steady recovery in 2025, ultimately rising from an overall score of 4 in 2024 to an overall score 6 of in 2025. This improvement was driven by a clear progress across all key NPS drivers but especially on sustainability, appreciation, price-quality and relieve customers.

Methodologies and assumptions

NPS Consumer and Business

- *Definition:* NPS is a metric for measuring customer loyalty, based on whether customers would recommend a brand to someone else.
- *Metric:* The NPS results included in this report are measured, calculated and provided by Kantar, a leading market-research company. NPS is based on direct customer input, with the key question being whether a customer would recommend KPN to someone else. Depending on the score they give, the customer is classified as a "promoter" or a "detractor".
- *Assumptions:* The presumption is that a customer's likelihood to recommend is indicative of their actual behavior. However, there can be a disconnect between a customer's stated likelihood to recommend and their actual behavior. Another assumption is that NPS assumes that a higher score correlates with customer loyalty and future business growth.
- *Limitations:* A limitation is oversimplification. The three-category system may not always capture the nuances of customer sentiment. Furthermore, not all KPN brands and the subsidiaries are included in the NPS for business market and consumer market. For business market only the KPN brand is included. For consumer market, only KPN and Simyo brands are included in the NPS of 2025. Sub-brands Youfone and Solcon are not included in 2025. As from 2026, Youfone mobile customers will be included in the Kantar survey.
- *Target:* We set different NPS Consumer and NPS business targets for different customer product holding groups based on their unique characteristics and needs. The 2025 NPS scores for consumer market reflect a weighted average based on 2023 revenues. For the 2025 NPS scores in the business market, responses are weighted by the number of products a respondent uses, rather than by segment or revenue. We make use of past NPS consumer and NPS business data to set realistic improvement targets. This helps to understand and set trends and setting achievable goals. We analyse different customer segments to identify specific areas for improvement.

The survey is designed based on simplicity. The methodology relies on straightforward questions, making it easy to implement and understand.

A sample question for the consumer market is "On a scale of 0 to 10, how likely is it that you would recommend KPN to your family, friends, or colleagues?". A sample question for the business market is "On a scale of 0 to 10, how likely is it that you would recommend KPN to your colleagues and/or business associates?". The survey methodology remains consistent over time to ensure comparability of NPS scores. The data is collected among consumer and business members of the Kantar panel in the Netherlands. NPS scores can vary significantly based on sample size and timing.

The final NPS score is derived from the categorized responses and their weight factors. It is calculated by subtracting the percentage of detractors from the percentage of promoters (NPS = % promoters -/- % detractors). The score ranges from -100 to +100. A positive score indicates more promoters than detractors, while a negative score indicates the opposite. Promoters are customers who respond with a score of 9 or 10, passives are customers who respond with a score of 7 or 8, and detractors are customers who respond with a score of 0 to 6. We compare the KPN NPS Consumer segment score and underlying drivers with those of competitors within the industry.

We are able to achieve a stable response rate to avoid skewed results. In the market, we see that conditions and competitive dynamics remain relatively stable. Also, broader economic conditions remain stable and do not adversely affect customer sentiment. There are no significant regulatory changes that could impact customer experiences and customer expectations do not change drastically over the target period. To conclude, there are no major disruptions in operations that could negatively impact customer satisfaction.

In 2025, our Business segment made two changes to the methodology of the NPS measurement:
1. Weighting for the business market will shift to focus on the number of products instead of revenue and EBITDA margins. Customers with more products get a greater voice due to their broader experience, regardless of revenue size. This change is included in the target-setting for 2025 and the new approach would not have led to a different NPS score for 2024.
2. The scope now includes companies up to 650 employees. The impact of this change on the targetsetting 2025 is not possible to determine as

the customers with more than 650 employees are not identifiable in the 2024 data.

For the 650+ employees segment, we have a direct relationship with our customers. The investigation of the most suitable methodology to collect (non-anonymized) customer feedback has been completed, and a new, uniform framework for relationship measurement across all business customers and segments, including 650+ employees segment has been developed. In the fourth quarter 2025, a baseline measurement was conducted.

In this report, all NPS results refer to full-year results for the respective year, based on a 12-month rolling average (January until December). The 2025 NPS consumer market scores reflect a weighted average based on 2023 revenues. For the 2025 NPS business market scores, responses are weighted by the number of products a respondent uses, rather than by segment or revenue.

Process for setting targets
NPS is a top KPI for KPN. Each year targets are set for both Consumer and Business market, taking into account underlying customer groups and brands. In the target setting of NPS, we take into account the trends in customer needs that we have seen in the previous year: trends in society, in the market; and among our own customers and end-users. Setting the target starts with updating the weighting of the NPS for Consumer market and Business market. The NPS is weighted on the relevant customer groups and brands within each segment. This weighting is done in collaboration between the Customer Insights Teams, Finance and Internal Audit. Based on updated weighting figures the Customer Insights teams from KPN (Consumer segment and Business segment) put together an initial proposal for the NPS target. This proposal takes into account trends, outlook, planned innovations, and an overall ambition to improve. This proposal is first discussed and fine-tuned within the segments, after which is it put forward to the Board of Management.

Targets are set to meet our customer engagement policy objective: enhance customer satisfaction and continuously improve customer experience to boost satisfaction and positive sentiment towards our brand.

NPS is measured monthly. Performance analysis and reporting to management and employees are conducted quarterly, without involvement from consumers or end-users. Based on performance analysis outcomes, improvement plans are identified and implemented. The Consumer and Business segment leadership teams review performance against targets and activities informed by customer feedback. Customers and end-users, including their representatives or proxies, are not involved in this process.

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Privacy of consumers and end-users

Impacts, risks and opportunities (ESRS 2 – SBM-2/3)

For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see description of the process to identify and assess material impacts, risks and opportunities.

> KPN has identified the following **negative potential impact** related to *privacy*.
> 1. **Regulatory implications:** KPN faces potential damage to customers and harm to its reputation due to inadequate protection or non-compliant use of customer data. Such lack of protection or non-compliance could impact customer privacy and KPN's reputation.

The "Customer value" section describes which customers and end-users are in scope through our own operations. All consumers and/or end-users who use KPN networks are likely to be materially impacted by KPN and are included in the scope of our disclosures related to privacy. This group encompasses consumer, business and wholesale customers. End-users are also within the scope of this section. End-users are defined as those who actually use a particular KPN product or service.

Attempts to carry out malicious actions and attacks related to customer data are widespread (by actors such as nation-states, organized criminals, hackers) and data breaches may also be incidental to our operations (e.g., through vulnerabilities in KPN's systems, applications or platforms and unlawful use of data by KPN employees).

Privacy is a human right, and this is incorporated in the constitution of the Netherlands as well as in specific legislation such as the EU's General Data Protection Regulation (GDPR) which is the basis for our policies. For further information about KPN's human rights commitments, see the sections "Own workforce" and "Workers in the value chain".

Policies (S4-1)

We have several policies in place to manage the material impacts and risks related to the privacy of customers and end-users. See the "Policy overview" included in the "General information" section.

1. **KPN Security Policy (KSP):** This policy addresses privacy through measures such as privacy by design, cookie use, opt-in/opt-out, anonymization, pseudonymization, data minimization, facilitating individuals' rights, data breach notifications, and responsible disclosure. Privacy by design ensures personal data protection is embedded in product and service development from the start. Privacy by design relies on seven core principles, detailed in KPN's framework, which guides practical implementation through measures such as anonymization, data minimization, pseudonymization, encryption, access control, default data protection, and managing data retention. This ensures regulatory compliance, minimizes risks, safeguards customer privacy, and helps maintain KPN's reputation as a trusted provider. Privacy by design remains an ongoing process as new products and services are developed.
2. **KPN Data Policy (KDP):** This policy sets out principles to ensure data is well-governed, high-quality, and appropriately accessible within the organization. The policy provides implementation guidance for employees, suppliers, and partners, and reflects our commitments to customers on data use and consent management. There are nine data principles:
   - Governance: data is owned, data is defined, data is compliant;
   - Quality: data is accurate, data is complete, data is consistent;
   - Availability: data is timely, data is accessible, data is protected.

3. **Code of conduct:** We have a code of conduct in which the main rules and standards of behavior are divided into four themes. These are: "How we treat each other", "How we do business", "Handling KPN's property and information", and "Communication and society". The theme "Handling KPN's property and information" addresses the protection of personal data:
   - We process personal data only for a legitimate and predefined purpose;
   - We retain personal data for the shortest time possible, and only as long as necessary for that purpose;
   - We use information for commercial purposes only if the customer has given consent;
   - We never look at the content of communications;
   - When we share data with third parties, we ensure that privacy regulations are also respected by them;
   - We inform our customers and employees about this.
4. **Customer engagement policy:** We have a customer engagement policy in which measuring customer value (e.g., via NPS) is described. For more information the "Customer value" section.

KPN has established internal risk management and control systems intended to maintain compliance with laws, regulations, and other external requirements. These processes are evaluated on a regular basis. At least once annually, the KPN CISO disaster team and the Corporate Crisis Management Team participate in exercises simulating crisis scenarios. This preparation is designed to enable KPN to respond effectively to a material data breach should one occur.

Based on this information, KPN's strategy and business model demonstrate resilience. There have been no privacy-related fines reported, and the company maintains its reputation regarding privacy. A privacy statement available on the website outlines how personal data is processed and protected, and an accompanying video provides information about customer privacy rights.

Processes for engaging with consumers and end-users about impacts (S4-2)

With regard to privacy matters, we maintain direct and indirect engagement with customers and end-users. We evaluate customer perceptions via NPS surveys, including targeted questions regarding the trust placed in KPN to protect their privacy. Additionally, we interact on an ad hoc basis with oversight bodies such as the Dutch Foundation for Consumer Complaints Board and the Dutch Data Protection Authority. These organizations notify us of any complaints filed against KPN by customers or end-users and regularly publish decisions, which we thoroughly review to assess whether policy adjustments are necessary.

KPN is a member of the Data Driven Marketing Association (DDMA). The DDMA Privacy Guarantee provides organizations with an internal privacy and security assessment framework meant to demonstrate compliance with data protection standards. DDMA conducts regular audits, and customers have the option to submit complaints through its portal. In October 2024, DDMA confirmed that KPN may continue using its privacy guarantee for an additional three years.

KPN's Data Protection Officer (DPO) handles issues with the Dutch Data Protection Authority and DDMA. KPN Legal addresses complaints under the board's jurisdiction. Complaints from agencies, customers, or end-users are resolved promptly as standard practice.

Processes to remedy negative impacts and channels for consumers and end-users to raise concerns (S4-3)

Privacy data breach complaints are reported to the Security Helpdesk, DPO, or Customer Services/third line. The Security Helpdesk assesses each complaint, sometimes with the Privacy Office (PO). For privacy matters, follow-up is determined

case by case. Every incident must be registered internally, with the DPO or PO assigning and monitoring actions. Depending on severity, the Dutch Data Protection Authority (AP) and customer may also be notified at the PO's discretion.

According to the GDPR, the business partner is responsible for protecting customer data. KPN has a business partner manual that outlines these requirements, and this manual is updated as necessary, with input from the PO regarding privacy matters. If a customer is serviced via a business partner, according to the GDPR this partner is primarily responsible for providing channels for consumers or end-users to express concerns or needs.

The DPO handles privacy matters, monitors incidents, reviews relevant literature, and adheres to European privacy authority decisions. The DPO assesses if process changes are needed and advises relevant departments and management. Key updates are reported to the Board through quarterly compliance and KPN Internal Control System (KICS) reports.

The privacy statement on our website list ways customers can submit complaints and we track incidents through a ticket system to monitor lead times. KPN's DPO evaluates the effectiveness of implemented measures by analyzing reported incidents as they occur.

Currently, there is no formal established process for obtaining feedback from customers. Additionally, research into the level of customer trust in the processes to raise concerns has not yet been conducted.

Information about the complaints process is available in the privacy statement on our website, and the privacy statement specifies where customers and end-users can submit complaints to KPN and the regulator.

Actions (S4-4)

We strive to follow all privacy laws and regulations and keep customers updated through the KPN privacy statement, which explains how and why we use their data. For marketing and sales, we use a legitimate interest approach and ensure customers have clear and easy options to manage their preferences or opt out at any time. We communicate transparently when data is processed for other legitimate interests and respect customers' right to object. Customers can manage and update their data preferences at any time in the MijnKPN app. We publish newsletters and videos about topics such as phishing and password managers for our consumers and end-users.

We have several actions in place to address the potential negative impact related to privacy, as mentioned in our "IRO table" in the "General information" section. Our key actions relate to additional logging, two-factor authentication and actions to safeguard against adverse affect or non-compliant usage of customer data.

Additional logging

This key action plan aims to quickly identify and prevent potential misuse of customer data. The actions related to additional logging cover the activities within our Consumer and Business segments. The goal is to prevent misuse of customer data within the Netherlands. This affects our stakeholders (consumer and business customers) within our own operations, but also our upstream and downstream value chain. This is a continuous process with a short-term time horizon.

Key action in 2025:
- We continued using logging mechanisms to monitor and detect anomalies: employee awareness of monitoring helps to increase compliance with customer data policies and regulatory requirements under the KSP. In 2024, we improved logging to speed up detection of unusual activity related to access to customer data in our customer-facing applications. Alerts are now integrated into the Audit app, which is available to management for immediate action.

Key actions planned in 2026 and onwards:
- Continue using logging mechanisms to monitor and detect anomalies: This initiative is ongoing and regularly refined.

General   Environmental   Social   Governance

Two-factor authentication

The actions related to two-factor authentication cover the activities within our Consumer and Business segments. The goal is to better protect our customers' personal data within the Netherlands. These actions affect our stakeholders (business and consumer customers) within our own operations, but also in the upstream and downstream value chain. These actions are planned to be completed on a medium-term time horizon.

Key action in 2025:
- Mandatory two-factor authentication (2FA) for the MijnKPN customer platform: This action was taken to reduce account breaches and better protect our customers' personal data.

Key actions planned for 2026 and beyond:
- Implementing 2FA via authenticator apps as an alternative to SMS verification in the future.

Actions to safeguard against adverse effects or non-compliant usage of customer data

The actions related to safeguard against adverse effect or non-compliant usage of customer data cover the activities within our Consumer and Business segments. The goals are to ensure responsible data handling and to prevent misuse within the Netherlands. These actions affect our stakeholders (business and consumer customers) within our own operations, but also our upstream and downstream value chain. This action has a short-term time horizon.

Key actions in 2025:
- A manual for handling customer calls was published;
- A system loophole that allowed employees to secretly transfer calls was resolved. The loophole was fixed so that calls can no longer be secretly transferred to other employees;
- A PowerApp was implemented to provide insight into agent activities, such as login locations, unusual crediting, and customer card usage. This information enables teammanagers to assess whether processes have been followed correctly and can support efforts to prevent potential fraud by identifying irregular patterns that may require further review;
- Regular update of the KSP and KDP: during 2025, no changes were necessary in the KSP and KDP related to privacy.

Key actions planned for 2026 and beyond:
- Update of the KSP and KDP on an annual base. This may lead to changes in our IT systems to better protect customer data. Our KSP and KDP website provides updates on such changes.

Metrics and targets (S4-5)

Name of the metric	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
Data safety reputation	95.8%	95.9%	95%	95%	12
Substantiated complaints regarding breaches of customer privacy	37	42	n/a	Lower than last year, ultimately reaching 0	12

Reflection on performance

Data safety reputation
The target of 95% has been achieved. Given that performance is already at a very high level, setting a higher target is not considered realistic or meaningful at this time. The current target appropriately reflects an ambitious yet achievable level of performance.

Complaints regarding breaches
Despite our efforts to reduce the number of data breaches, we did not achieve the target of fewer incidents than in the previous year. In 2025, 42 breaches were reported, and because most breaches result from unintentional human errors rather than deliberate actions, their occurrence is difficult to predict or fully explain.

Methodologies and assumptions

Data safety reputation
- *Definition:* The data safety KPI is defined as the percentage of KPN and Simyo customers who indicate that they "completely agree" + "strongly agree" + "agree' with the statement At [BRAND] my data is safe." Responses of "don't know/not applicable" are excluded from the calculation. The score is calculated monthly as a revenue-weighted average, and the annual average is the unweighted mean across 12 months.
- *Target:* In 2024, the privacy perception score based on Kantar's NPS research was 95.8%. For 2025, the target was set at 95%.

Throughout 2025, privacy perception was measured as part of the monthly NPS Benchmark survey conducted by Kantar. Reporting on these results commenced in Q4 2025 by Kantar. Utilizing this NPS survey offers several advantages: results are measured monthly, externally validated, benchmarked against competitors, and enable tracking of developments over time.

In previous years, KPN reported on privacy perception based on an annual external survey among the Dutch population, assessing general trust in the safety of data at KPN. In the Kantar NPS research, we measure privacy perception monthly among our customers rather than the general Dutch population. This approach provides more actionable and customer-centric insights.

The specific question regarding data safety in the Kantar survey is: "At [BRAND] my data is safe." Respondents can answer: completely agree, strongly agree, agree, disagree, strongly disagree, or 'don't know/not applicable'. Each month, we receive responses from over 1,000 KPN and/or Simyo customers.

So, we consistently monitor how KPN and Simyo customers perceive the safety of their data in a customer centric and methodologically sound way.

As from 2026, Youfone mobile customers will also be included in the Kantar survey.

Substantiated complaints regarding breaches of customer privacy

- *Definition:* Substantiated complaints are breaches of customer privacy which result in data breach notifications with the AP.
- *Metric:* This metric is not validated by an external body. There is no direct link to related policy objectives. However, this data leaks metric contributes to identifying KPN's negative impact.
- *Target:* While data breaches are inherently unpredictable and assessed on a case-by-case basis under the GDPR, we aim to reduce the number of reportable data breaches compared with the previous year, with the ultimate target of reaching zero. For target 2026, we aim to have less reportable data breaches compared with 2025.

Process for setting targets

See the "Customer value" section for more information regarding process for NPS target-setting, including the target for Data safety reputation.

For the metric "Substantiated complaints regarding breaches of customer privacy", there is no process for target-setting. The aim is to decrease the breaches compared with previous year and with the ultimate target of reaching zero.

General   Environmental   Social   Governance

Network quality

Impacts, risks and opportunities (ESRS 2 — SBM-2/3)

For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see description of the process to identify and assess material impacts, risks and opportunities.

KPN has identified an **actual positive impact** and a **potential negative impact** related to *network quality*:

1. **Network quality**: KPN offers high-speed internet connectivity to consumers and end-users in the Netherlands, so they have access to key products, services and markets that increase participation in cultural, political and social life. KPN is a fixed and mobile provider that brings both fixed internet connectivity and mobile connectivity to the Netherlands. Connecting everyone in the Netherlands to high-speed internet, both consumers and business customers, is an important part of our strategy (Connect, Activate & Grow). A high-quality and reliable network is essential to connectivity in the Netherlands. Our networks have a nationwide footprint and a high-quality standard. We continue to invest in the coverage, quality and reliability of both our fixed and mobile networks, by rolling out fiber and 5G. This will improve the customer experience.

2. **Unavailability of 112 service on mobile networks**: The 112 service is crucial in Dutch society and very important for KPN's reputation as reliable service provider. It is essential to prevent any disruption to this service, and this is part of our business model. To avoid the potential negative impact of unavailability of the 112 service on mobile networks, KPN ensures

continuous network availability. KPN facilitates the vital 112 service for the Netherlands and is therefore partly responsible for its availability. Our network strategy will not be affected as a result of possible disruption. Our Center of Information Security and Operations (CISO) monitors the KPN network, critical IT and critical services 24 hours a day, 7 days a week, 365 days a year.

KPN has identified the following **risk** related to *network quality*:

3. **Network interruptions**: Failure of one data center across four different locations could lead to network interruptions, potentially impacting KPN's reputation and market share. Providing reliable and stable connectivity is vital for KPN's service to the Netherlands. The fallout of multiple data centers for a longer period would be detrimental to providing this connectivity and avoiding this is therefore foundational for our business model. Our customers would have no access to the internet and emergency services without this connection. Our dedicated department (CISO) is responsible for all the assurance processes as described in the KPN assurance policy (KAP). KPN has adequate resilience and insight into redundancy to keep fixed and mobile services available for customers when only one part of geo-redundant networks is available.

KPN has identified the following **opportunity** related to *network quality*:

4. **Increase broadband market share**: KPN aims to increase its market share in broadband by deploying high-quality and competitive fiber networks. We have five promises for the transition to fiber:
   a. Always online: KPN customers will never be without internet. We switch off the copper network after the fiber connection is working;
   b. No transfer costs: With KPN the transition to fiber has no hidden costs even when an engineer is needed;
   c. Open and fair: We offer an open network and all providers will start from the same position;
   d. Transparent: Internet providers are informed about the decommissioning of copper lines where fiber is available at least three years in advance;
   e. Ready to use: We ensure that if something goes wrong our engineers and specialists are ready to help customers stay online.

KPN's consumers and end-users

The "Customer value" section describes which customers and end-users are in scope through our own operations. All consumers and/or end-users who use KPN networks are likely to be materially impacted by KPN and are included in the scope of our disclosures related to network quality. This group encompasses consumer, business and wholesale customers. End-users are also within the scope of this section. End-users are defined as those who actually use a particular KPN product or service.

Activities related to material positive impacts

The most important activity that results in a positive impact, connecting everyone in the Netherlands to facilitate access to high-speed internet, is the implementation of a superior network through the rollout of fiber and the modernization of our mobile network.

KPN is replacing its copper network with fiber and is upgrading its mobile network to enable the high-speed 3.5 GHz spectrum, which facilitates higher 5G speeds.

These network modernizations in both fixed and mobile will allow customers to use new services and enjoy higher download and upload speeds. This ongoing impact affects all customers and end-users of KPN (consumer, business and wholesale).

Material risks and opportunites for the business arising from impacts and dependencies on consumers and/or end-users

All consumers and/or end-users could be negatively affected, based on the materiality assessment set out in the "General information" section. The potential negative impact does not relate to specific groups of consumers and/or end-users. Everyone who uses the network of KPN could be affected.

The material risks arising from the impact and dependencies on consumers are reputational damage and a lower market share due to potential problems occuring on our network. The material opportunities arising from the impact and dependencies on consumers are a strong brand reputation and higher market share. These opportunities arise from the high quality of the networks provided to our customers, including higher download speeds.

Policies (S4-1)

We have several policies in place to manage the material impacts and risks related to network quality. Also see the "Policy overview" included in the "General information" section.

1. **Strategic plan for Network, Operations and IT:** The strategic plan for Network, Operations and IT (NOI) sets out how KPN's Connect, Activate & Grow strategy needs to be implemented from a technological and digital perspective. A core component of this approach is developing telecoms infrastructure necessary for providing connectivity across the Netherlands. This infrastructure includes both fixed and mobile networks operated by KPN. To be leading, this is divided into the following objectives:
   - Provide nationwide coverage on both fixed networks (fiber or copper) and mobile networks (4G or 5G);
   - Provide throughput speeds that ensure seamless connectivity (meaning customers can make video calls and stream full HD video);
   - Rollout of fiber network to reach up to 85% fiber footprint by the end of 2030.

   In its fixed network, KPN is replacing copper with fiber, targeting up to 85% coverage by end of 2030, with ongoing expansion beyond that. Where fiber is unavailable, KPN will use the existing copper network to maintain broadband services. KPN aims for nationwide 4G and 5G coverage, planning its network to guarantee a minimum speed sufficient for voice calls and full HD streaming. This plan includes densification, site replacements to boost coverage, fiber rollout up to 85% of households, 3.5 GHz spectrum deployment for minimum downlink speed, and active network monitoring with fast failure responses. All consumers and end-users of KPN's fixed and mobile networks are affected stakeholders. Mobile population coverage drives value for Consumer and Business segments and is prioritized over speed. For fixed access, fiber is considered a premium product for the future. Seamless connectivity is necessary for both Consumer and Business customers on fixed and mobile networks and requires certain throughput speeds. If throughput drops below this level, customers may perceive the connectivity as lower quality. For KPN's commercial departments (Consumer and Business), these thresholds are important for maintaining a competitive market position. The policy covers all consumers and/or end-users who use KPN's fixed and mobile network. During the annual strategic plan process, there are multiple touchpoints between the technical and commercial segments to align on priorities. During these alignments, customer-oriented drivers are taken into account.

2. **Copper phase-out for fiber to the home (FttH) addresses:** The general objective of this policy is to inform the relevant stakeholders about our approach to phasing out copper. The positive impact is offering high-quality and high-speed internet connectivity to consumers and end-users in the Netherlands so they have access to key products, services and markets that increase participation in cultural, political and social life (see the IRO "Network quality"). Copper will be phased out 36 months after fiber becomes available at an address, and customers are offered a fiber upgrade. KPN reviews eligible addresses quarterly. The policy covers all consumers and/or end-users who use KPN's fixed (copper) network, so the scope of the policy is downstream from the operations in the Netherlands. In drawing up the policy, KPN has taken into account the interests of key stakeholders. Current copper customers will receive an offer to upgrade from copper to fiber, which enables higher download speeds and reduces energy costs. This is also mentioned on our KPN Wholesale website. The guidelines from ACM are followed within this policy. An update of the new announcement (addresses) is published every quarter on the KPN Wholesale website and is shared with other copper service providers. The policy applies to all users of KPN's fixed (copper) network. Technical and commercial teams coordinate yearly to set priorities, considering market and customer needs. For instance, frequent complaints about download speeds may prompt a shift to fiber and the decommissioning of copper.

3. **KPN assurance policy (KAP):** KPN's assurance policy (KAP) aims to establish a standardized framework for process assurance that supports operational consistency, technological adaptability, and strategic alignment of processes within KPN. If the 112 service is unavailable on the mobile network, emergency services may also be inaccessible during emergencies (see the IRO "Unavailability of the 112 service on mobile networks"). The KAP covers assurance processes including event management, incident management, problem management, and change management for both mobile and fixed networks. It applies to downstream and upstream operations in the Netherlands. Activities conducted under the KAP include proactive monitoring of radio network availability through event management, and prioritizing the 112 service in network designs through change management. Every month, network availability metrics are monitored by KPN. Stakeholders affected include consumers and end-users who access the 112 service via KPN's network. KAP compliance is required for vendors involved in assurance processes. If third parties participate in any KAP-related process, KPN and the vendor must document transparent procedures and methods using

an interface agreement. All consumers and/or end-users who use the 112 service on KPN's network are affected by the policy. KPN believes in delivering secure products and services for everyone and highly values the privacy of its customers. For this reason, (information) business continuity is not optional and a base set of continuity measures must always be in place regardless of products, platforms, parties or processes. This is important for all our consumers and/or end-users.

4. **KPN security policy:** KPN's security policy (KSP) is relevant for network quality, because it covers our framework data centers and ensures continuity at the correct level of service requirements. All of KPN's physical assets must meet the continuity requirements based on their classification. The continuity requirements are made up of three main parts: rules about how data centers are set up, rules about how equipment is used and stored, and steps to make sure there are backup systems in place. The KSP is related to this IRO ("Network interruptions") and is described in the "Security" section.

Processes to provide for or cooperate in the remediation of negative impacts (S4-3)

We have identified unavailability of the 112 service on the mobile network as a potential negative impact. The general process to remediate this negative impact is our "be-alert" process, which consists of the following process steps:

- Identify the (possible) disruption and classify it based on the severity of the incident;
- Set up the emergency organization, and internal team with specialists, and determine the approach to stabilization and recovery;
- Execute the approach and communicate progress to consumers (and internal stakeholders);
- Monitor whether the solution is effective and thereby the 112 service is available again, and dissolve the emergency organization;
- Conduct aftercare with customers and evaluate the be-alert. KPN has close contact with the 112 control room and shares the root cause analysis.

The be-alert process describes the actions that are needed in the event of a potential negative impact. The involved stakeholders and solving groups, such as technical departments, work together to implement the solution which is different

for each case. This is all part of be alert process, which classifies incidents based on customer impact. Currently, there is no formal established process for obtaining feedback from customers. Additionally, research into the level of customer trust in the processes to raise concerns has not yet been conducted.

Actions (S4-4)

We have different action plans in place related to our IROs as mentioned in our "IRO table" in the "General information" section. Our key actions relate to network quality, increasing market share on broadband, network interruptions and the availability of 112 services on mobile networks.

Significant financial resources are required to implement the rollout of 3.5 GHz spectrum, enlarging the fiber footprint, and densification including site replacements. This is a precondition to implement any such action. The amount of current financial resources is covered in the yearly financial plan of each department involved in our mobile network services. The amount of future financial resources is covered in the company's strategic plan and in the yearly reviews of the current financial resources.

We have a risk control framework in which the material risk is incorporated as part of the list of top risks (operational and quality-related incidents); see "Enterprise risk management" in the "Compliance and risk" section of the integrated annual report.

Network quality

Key actions in 2025:

- Roll out the densification and replacements of (mobile) sites: The expected outcome is to maintain and improve our coverage footprint. Densification of the mobile network aims to improve both coverage and capacity in areas with insufficient service. In certain situations, 3.5 GHz expansions are not sufficient for capacity offloading if traffic is located too far from the site, making densification necessary. The replacement of sites helps maintain stable coverage and avoid service disruptions. Sites are replaced when lease contracts end or when technical limitations prevent them from supporting the required hardware configuration. The scope of the action in terms of activities is to replace and densify sites. Site selection is based on capacity and coverage demand. This contributes to the policy "Strategic plan for NOI 2025" and to achieving the target on 5G coverage.

This continuous rollout plan is spread over multiple years and time horizon for this actionplan is medium term. In 2025, we have built 43 densification sites and 41 replacement sites.

- Roll out 3.5 GHz spectrum: The expected outcome is to guarantee minimum 5G throughput as part of our license obligation. The scope of this action includes enhancing existing sites with 3.5 GHz equipment to boost site capacity. In certain instances, it also encompasses upgrading KN the 1800/2100 layers to further improve both coverage and capacity. This contributes to the objective "provide throughput speeds that ensure a seamless connectivity" of the "Strategic plan for NOI 2025" and to achieving the target on % of 5G traffic with a minimum downlink throughput of 6 Mbps. This continuous rollout plan is spread over multiple years and time horizon for this actionplan is medium term. In 2025, we have enhanced 410 mobile sites with 3.5 GHz equipment to boost site capacity.
- Phase out our copper network: In 2025, we have switched off 4 million adressess from copper where fiber is already available. The aim was to complete this planned key action by the end of 2025, however it is still ongoing, with a revised target for 2027. See also the key actions planned for 2026 and beyond and therefore the time horizon for this acitonplan is medium term.

Key actions planned in 2026 and beyond:

- Roll out the densification and replacements (mobile) sites: The continuous rollout plan has a medium-term time horizon and is spread over multiple years. The yearly target is based on the calculated number of sites that need to be replaced to guarantee the 5G coverage metric.
- Roll out 3.5 GHz spectrum: The rollout plan has a medium-term time horizon and extends over several years, with annual targets set by the number of sites to upgrade.
- Phase out our copper network: The company aims to switch off 5 million adressess from copper where fiber is already available by the end of 2027, which is in line with its transition to FttH. This leads to a medium-term time horizon for this action plan. Addresses affected will be announced 36 months in advance to ensure continued internet access.

The actions related to network quality will impact consumers and end-users within our Business, Consumer and NOI segments throughout KPN's downstream value chain who rely on our mobile network within the Netherlands. The amount of future financial resources is covered in the company's strategic plan and the yearly reviews of current financial resources, and this action will be ongoing in 2026 and 2027.

Increase market share on broadband

Key action in 2025 and beyond:

• Enlarge our fiber footprint: The expected outcome is to achieve a fiber footprint of up to 85% of all Dutch households in 2030. This contributes to the objective "roll out fiber network to enlarge out fiber footprint" of the "Strategic plan for NOI 2025" and to achieving our fiber footprint target. At the end of 2025, our fiber footprint together with Glaspoort and GlasDraad (which is a third party network with call option) is equal to 69%. The time horizon for this actionplan is medium term. Significant financial and other resources are required to implement the action. The resources needed are relationship management for requesting the permits at municipalities, contract management for the contracts with our partners, project and "kavel" managers to manage the projects so that these are completed on time. Permission from municipalities to roll out fiber is a precondition to implement the action. KPN has several green bonds outstanding and will finance or refinance projects with positive environmental impact in three areas of network transformation including fiber rollout. Documentation related to the green finance framework and these bond issues is available on KPN's website. The objective is energy efficiency by network transformation including the rollout of fiber. The amount of current financial resources is covered in the yearly financial plan of the Fixed Access Network department. The amount of future financial resources is covered in the company's strategic plan and the yearly reviews of current financial resources. Our quarterly reports have information on capex related to fiber rollout.

The key actions related to increasing market share on broadband cover the activities within our Consumer and NOI segments. The goal is to achieve a fiber footprint of up to 85% of all households wilthin the Netherlands. This affects our consumers and end-users within our downstream value chain that use the fixed network of KPN in the Netherlands. Our upstream value chain is also involved through our suppliers.

Network interruptions

Our CISO department monitors KPN's network 24/7. If an incident occurs at a data center (or elsewhere in our network), a be-alert or emergency process is started. Its effectiveness is measured in terms of resolution time and impact on customers. To prevent such incidents, KPN has continuity plans in place and these need to be tested annually on whether they work as designed.

KPN continually improves its processes, such as using customer experience analytics to prevent disruptions, communicate proactively, and reduce resolution time. The CISO department reviews feedback from NPS questionnaires and be-alerts, evaluating recurring or impactful issues and creating action plans accordingly. Problem managers work to prevent future disruptions, coordinating with grid operators to maintain service and inform customers about planned maintenance. Data analysis supports efforts to avoid outages and enhance communication. The effectiveness of these actions is monitored through the Assurance Watchtower, which is a continuously updated dashboard for incident, event, problem and change management. High-impact alerts are reviewed by the NOI leadership team.

Key action in 2025:

• Implement metric and target on annual review of continuity plans (technical recovery plan (TRP) and facility recovery plan (FRP)) of individual critical and high platforms for data center locations: The aim is to report and manage the annual review of continuity plans for individual critical and high platforms for data center locations. This contributes to the KSP. The guidelines on continuity plans (recovery plans) are part of the KSP. A metric, target and review of this was implemented in 2025 and this action was thus completed.

Key action planned in 2026 and beyond:

• Monitor and review continuity plans: This action has a short-term time horizon. Continuity plans are tested annually for data center locations (classification critical and high) and a report must be drawn up. This states the results of the testing and any improvements needed are incorporated into the continuity plan. This is monitored within KPN.

The actions related to network interruptions cover the activities within our Business, Consumer and NOI segments. The external stakeholders of this action are our consumers and end-users within our downstream value chain that use KPN's network in the Netherlands. There are no significant financial resources required to implement the action.

Availability of 112 services on mobile networks

The material negative impact is related to 112 services on the mobile network. KPN proactively monitors radio network availability to avoid causing or contributing to material negative impacts. The availability of the network is monitored continuously.

Near real-time data from the network (with a delay of approximately 15 minutes) is available for making dashboards in which the KPI "Network availability" can be monitored. If the KPI does not reach the defined threshold, an alarm will be sent to the responsible solving group to take action on it.

Prioritizing 112 traffic in network design is essential for ensuring maximum network availability during emergencies, facilitating prompt and reliable connections to public services. Since 2021, operators are required to maintain network accessibility for user equipment with non-KPN SIM cards and for devices without a SIM. Additionally, the network has been configured so that 112 traffic receives the highest priority; if a cell reaches capacity when 112 traffic arises, other communications are pre-empted to accommodate emergency calls. In this context, a "cell" refers to the geographic area served by a mobile site, where mobile devices connect for voice and data services.

The 112 service is regulated by the government and there are no additional actions related to own practices regarding product design, marketing or sales.

The main departments involved with the actions related to "Network quality" and "Unavailability of the 112 service on mobile networks" are Fixed Access Network, Mobile Access and Mobile Core (approximately 600 FTEs). These departments are involved in the rollout of fiber, mobile sites and 3.5 GHz spectrum.

Metrics and targets (S4-5)

KPN is implementing a metric and target related to the review of continuity plans for data center locations. This is included as an action related to the risk of "network interruptions".

Reflection on performance

These metrics are monitored monthly by the Board of Management and weekly by the leadership team of Network Operations & IT. Within the teams, monitoring happens on a daily basis. Progress against targets is tracked by the LT and in the management letter. And if progress is not sufficient, action and improvement plans are drawn up and implemented.

4G/5G traffic with a minimum downlink throughput of 6 Mbps and Combined 4G/5G downlink throughput

In 2025, performance for 4G/5G traffic with a minimum downlink throughput of 6 Mbps reached 99.3% exceeding the target of 97.5%. The combined 4G/5G downlink throughput also outperformed expectations, achieving 218 Mbps compared to the target of 185 Mbps. These results were mainly driven by two factors. First, the number of mobile sites expanded with 3.5 GHz was higher than planned. Second, a software update with a significant positive influence on the downlink throughput was done in 2025.

5G coverage in the Netherlands

Performance reached 98.3%, slightly above the target of 98.2%. This improvement was driven by the construction of additional densification sites and the replacement of several 4G–only sites with 5G, both of which had a positive impact on 5G population coverage.

Phase out copper at FttH addresses

Performance was 4 million, in line with the target of 4 million. As planned, an additional 500,000 addresses were disconnected from copper in 2025.

Fiber footprint

Performance reached 69%, exceeding the target of more than 65%. This result reflects the continued expansion of our fiber footprint in 2025. The definition of the fiber footprint for both KPN and Glaspoort also includes third–party network in which either KPN or Glaspoort holds a call option and which are expected to be consolidated over time. This refers most notably to Glaspoort's 50% stake in GlasDraad.

Radio network availability

Performance reached 99.8%, slightly above the target of 99.7%. This slight overperformance is mainly the result of a relatively stable year in 2025, with very few major disturbances affecting the mobile network.

Methodologies and assumptions

4G/5G traffic with a minimum downlink throughput of 6 Mbps

- *Definition:* Percentage of 4G/5G traffic with a minimum downlink throughput of 6 Mbps. The result is calculated as the average of the last four weeks of the reporting year.
- *Metric:* This is calculated as the minimum user throughput based on physical resource block load (PRB, a capacity measure), and the calculation is based on the average of the last four weeks of the reporting year.
- *Target:* The target is based on what was realized last year and on the expansion of our network. At least 97.5% of all traffic should offer users at least 6 Mbps to be able to stream HD video. he target for 2026 is higher than for 2025 because of positive effect of additional network expansions and customers migrating to 5G-devices.

The physical resource blocks represent the total amount of capacity in a sector of the 4G/5G mobile network. These PRBs have to be divided amongst all the concurrent users in the respective sector. If the number of concurrent users increases, the number of available PRBs per user decreases. Because there is a direct relationship between the number of PRBs and throughput, the user throughput can be determined. We derive the total traffic and PRB usage from our network on an hourly basis. With this data, the percentage of 4G/5G traffic with a minimum downlink of 6 Mbps is calculated on an hourly basis. All hours in a week are aggregated and the total percentage of traffic with a minimum downlink throughput of 6 Mbps is calculated and reported to the Board of Management on a weekly basis.

Combined 4G/5G downlink throughput

- *Definition:* Crowd-based measurement to obtain average real download speed experienced by customers that used the Ookla Speedtest app on their smartphones. The result of December 2025 is reported.
- *Metric:* The average download speed metric is derived from performance tests conducted by users utilizing the Ookla Speed test app. Samples are collected and filtered based on Ookla criteria for validity. Results are averaged per user before calculating the network average. This averaging

Name of the metric	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
4G/5G traffic with a minimum downlink throughput of 6 Mbps	99.38%	99.34%	97.50% (from 2025 the metric is changed to 4G and 5G combined)	98.5%	15 18
Combined 4G/5G downlink throughput	193 Mbps	218 Mbps	185 Mbps	220 Mbps	15 18
5G coverage in the Netherlands	97.9%	98.3%	98.2%	98.45%	15
Phase-out of copper at FttH addresses	3.5 million	4.0 million	4.0 million addresses permanently ceased	2026: 4.6 million The target applies from 2020, the year of the announcement. Long-term target is to phase out copper completely.	15 17
Fiber footprint	64%[1]	69%	>65%	2026: > 70% The target of up to 85% applies till end of 2030.	15 17
Radio network availability	99.8%	99.8%	99.7%	99.7%	16

1 Fiber footprint also includes GlasDraad. Figures for 2024 have been restated accordingly.

ensures equal weight per user. Measurement of the metric is validated by Ookla. Ookla is an organization that provides data-driven insights to improve networks and connected experiences.

- *Target*: The target is based on the number of sites and available frequencies. The target for 2026 is being increased based on the experience that approximately 20% of our customers replace their devices each year. State-of-the-art devices offer better capabilities and deliver higher downlink speeds

5G coverage in the Netherlands
- *Definition:* Percentage of Dutch population with access to KPN's 5G network.
- *Metric:* The metric is calculated using the population coverage in our model (planning tool). This model is a map of the Netherlands with our sites which calculates coverage based on propagation of radio waves (in accordance with model standards). Our model represents reality as accurately as possible. If we notice deviations from reality, based on drive tests, this is used as input to improve our prediction model.
- *Target*: The target is based on the predicted coverage in our model (planning tool) which takes into account the planning of site replacements, network data and drive tests into account. It is a predictive model which KPN continuously improves based on new data (model tuning). The target for 2026 is being increased as a result of the plan to build additional densification sites.

Phase-out of copper at FttH addresses
- *Definition:* Number of addresses switched off from copper.
- *Metric:* After KPN activates its service on a fiber optic connection at an address, the copper service is taken out of use. We count the addresses that have been definitively blocked and cannot use the copper line any longer. In other words, there is an end-of-sale on copper at the address, and this service is deactivated. The addresses list is updated in the first week of every quarter and this update is used as the end-of-period status of previous quarter for reporting.
- *Assumptions:* The main assumptions are the progress of the fiber rollout and the number of households that can actually be activated on fiber.

- *Limitations:* Addresses where an own connection contribution applies are not yet taken into account.
- *Target*: The target is based on the calculation of the planned fiber rollout to copper addresses (excluding new builds) and the expectation that these addresses fulfill the criteria to be announced (e.g., can be connected to fiber).

Fiber footprint
- *Definition:* Every household within the Netherlands which has fiber from KPN, Glaspoort or GlasDraad (which is a third party network with call option) in front of the house.
- *Metric:* The calculation of the metric is as follows: FttH households / the number of households in the Netherlands. The FttH households contain KPN's own fiber network (overlay and new build) + Glaspoort CM + GlasDraad + acquired networks. FttH households are defined as premises to which an operator can connect in a service area, assuming that fiber is available, at a minimum, within reach of the premises property boundary. FttH is defined as an access network architecture in which the final part of the connection to the home also consists of optical fiber.
- *Target*: The target is based on the planning of the fiber rollout, which works towards our ambition of an up to 85% fiber footprint in the Netherlands by the end of 2030. Planning is made based on available resources, including available investment budget, our construction capacity and that of our contractors, internal and organizational capacity and permits received from municipalities. The main assumptions are the progress of the fiber rollout and the number of households.

Radio network availability
- *Definition:* Average real network availability based on last month of the year.
- *Metric:* Average network availability is calculated by dividing the sum of unavailable time of radio cells (with maximum retention time of 72 hours), by the maximum possible available time of the radio cells.
- *Target*: The target is based on what was realized last year. The target for 2026 has remained at the same level. This is a realistic target because

there will always be cells that are unavailable due to factors such as scheduled maintenance, incidents, or power outages

Process for setting targets
Every year, targets are set for all segments within KPN as part of the annual strategic plan process. As part of this, any relevant input is taken into account, such as past performance, market developments, ambitions, strategic considerations, and possibly external feedback, e.g., resulting from NPS. Network quality targets such as 5G coverage and fiber rollout are not based on engagements with consumers or end-user. However, KPN reports on these targets to consumers through its quarterly reporting and integrated annual report.

Tracking of targets is done on a weekly basis in the KPI dashboard (booklet), which is reported to the Board of Management and on a monthly basis through the management letter process. Top KPIs are reported to the Supervisory Board on a quarterly basis and on an annual basis in the integrated annual report. Part of the top KPIs are combined 4G/5G downlink throughput, 5G coverage in the Netherlands and fiber-related KPIs. The quarterly results and integrated annual report are published externally for consumers and/or end-users to view. KPN Investor Relations publishes these reports on its website.

Customers and/or end-users do not play a direct role in the determination of these targets. Targets and performance are reviewed on an annual basis as part of our strategic plan process. It is during this annual process that the business deliverables, including possible improvement actions resulting from an unsatisfactory performance against the targets, are determined. Performance and targets are presented externally in our quarterly results updates, and in most detail in our integrated annual report.

Security

Impacts, risks and opportunities (ESRS 2 SBM-2/3)

For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see "Impact, risks and opportunities" under the "General" section.

KPN has identified the following **positive actual impact** related to *security*:

1. **Secure online environment:** KPN aims to ensure a secure online environment, by putting security first and complying with laws and regulations, resulting in higher trust in telecoms and digital services on the part of customers, employees and society as a whole.

KPN has identified the following **risk** related to *security*:

2. **Implications for our license to operate:** A cyberattack on KPN's operations could lead to losing our license to operate and high-remediation costs for a data breach, resulting in reputational damage, loss of revenue, and decreased customer loyalty.

KPN has identified the following **opportunity** related to *security*:

3. **Security and data protection:** We have a strong focus on security and data protection for B2B and our large corporate enterprise (LCE) customers, through implementation of our 5A security strategy, resulting in an enhanced reputation, higher customer loyalty and improved business results.

The "Customer value" section describes which customers and end-users are in scope through our own operations. All consumers and/or end-users who use KPN networks are likely to be materially impacted by KPN and are included in the scope of our disclosures related to security. This group encompasses Consumer, Business and Wholesale customers. End-users are also within the scope of this section. End-users are defined as those who actually use a particular KPN product or service.

We undertake various activities to ensure a secure online environment for our customers and/or end-users, and broader society. Through the implementation and ongoing improvement of security policies, practices, and procedures, we work to prevent, detect, and effectively respond to security incidents, thereby striving to enhance the security of both KPN and our customers. Additionally, by collaborating with government agencies and public and private sector partners, we contribute to strengthening the overall security and resilience of Dutch society.

Examples of these activities are:
- Implementation of KPN's security policy (KSP);
- Execution of the "Security First" yearly plan and improvement programs;
- Participating in public-private partnerships, such as the CISO Circle of Trust, the Alert Online partner network and the Anti-DDoS coalition, of which KPN is a member;
- Providing third-party assurance reporting for our Tailored Solutions and large corporate enterprises (LCE) customers (e.g., ISAE3000, ISO27001);
- Ensuring demonstrable compliance with laws and regulations (e.g., Telecommunications Safety and Integrity Regulation (RVIT by its Dutch acronym), General Data Protection Regulation (GDPR), the Telecommunications Act, the Decree on Telecommunications Data Security (BBGT by its Dutch acronym), and the EU Network Information Security directive (NIS 2).

Policies (S4-1)

The **KPN security policy (KSP)** is in place to manage material impacts and risks related to security. See also the "Policy overview" in the "General information" section.

The KSP provides a set of security standards and requirements that the KPN organization is expected to uphold in its daily operations. It mandates the application of fundamental security, business continuity, and privacy protocols across all activities. Our KSP integrates the principles outlined in the National Institute of Standards and Technology (NIST) Cybersecurity Framework. The CISO department directs, monitors and evaluates implementation of the security lifecycle ("identify, protect, defend, respond and recover"). KSP requirements are implemented in processes, which are measured for performance and monitored for compliance with regulations and customer requirements. Progress is reported monthly, and the security risk posture is reviewed with the Board of Management quarterly.

Processes for engaging with consumers and end-users about impacts (S4-2)

Management and professionals of the KPN CISO department, under the responsibility of the Chief Information Security Officer and in collaboration with KPN's regulatory and legal departments, maintain structured and ongoing engagement with external stakeholders, including government bodies and regulatory authorities. This also contributes positively to improved social outcomes for consumers and/or end-users. This engagement comprises regular bilateral meetings as needed, participation in national and sectoral cybersecurity forums, contributions to public consultations on regulatory developments, and timely information sharing in response to incidents or policy changes.

These activities are intended to support social outcomes for consumers and end-users. KPN:
- Is represented on the Cyber Security Council via our CEO, who holds the portfolio for national critical infrastructure (vital sectors);
- Closely cooperates with RDI, the Dutch regulatory authority, on the implementation of the Telecommunications Security and Integrity Regulation (RVIT);
- Actively engages with the NCSC-NL, the Dutch national cybersecurity center; with ENISA, the European cybersecurity authority, and with various other government bodies;
- Participates structurally in the Commission on Vital Infrastructure (CVI), and the National Continuity Consultation on Telecommunications (NCO-T);
- Is a member of Anti-DDoS coalition, a public-private partnership to protect Dutch society from the impact of distributed denial-of-service (DDoS) attacks;
- Participates in the Alert Online partner network, which organizes cybersecurity month in October to promote security awareness among consumers in the Netherlands.

Every year, KPN's CISO department conducts a structured evaluation of its external contributions and memberships to ensure continued alignment with KPN's "Security First" mission.

The evaluation process involves reviewing the strategic relevance of external contributions and ensuring they are aligned with cybersecurity objectives. It also includes tracking tangible outcomes, such as joint initiatives and regulatory input. Furthermore, the process analyses the resources invested in relation to the benefits gained, and assesses the impact these activities have on compliance and policy development.

Based on the outcome of the annual evaluation, KPN has not renewed or ended membership, formalized new memberships or adjusted its level of participation.

Actions (S4-4)

We have different action plans in place to manage positive impact, risk and opportunity as mentioned in our "IRO table"in the "General Information" section. These actions are based on the implementation of the "Security First" strategy through short-term actions defined in the annual planning letter, and through medium-term actions as part of improvement programs. Our key actions relate to the risk of a cyberattack on our license to operate and the opportunity to improve security and data protection for our Business segment customers.

The risk of a cyberattack on our license to operate

Key actions in 2025:
- We have executed the actions of the annual "Security First" planning letter. The goal of these actions was to increase the performance of key security measures that prevent and detect security threats in terms of coverage, quality and resolution, mitigating the risk of a cyberattack, on the short-term. The actions have contributed to the achievement of KSP objectives by setting targets that the KPN organization must meet in its daily operations (dependencies on consumers and/or end-users are not included in target-setting and monitoring). In 2025, these actions have amongst others contributed to a significant decrease in open vulnerabilities older then 1 year, a positive trend in security risk assessments and improved business continuity measures. Progress and status were measured throughout 2025 using KPIs and were reported to executive management through the monthly "Security First" RUN KPI report.
- We have continued the execution of the "Security First" improvement programs. The programs are executed to implement new security measures aimed to mitigate the risk of a cyberattack in the mid-term. The NEO program, started in 2024 to design and implement a new solution for identity and access management in KPN was continued in 2025, with a focus on potential implementation directions. The NIS2 implementation program was carried on in 2025 to prepare the organization for the introduction of new legislation based on the NIS2 directive. The ISAE compliance program implemented enhancements, which ensured better results of KPN's client assurance reports in 2025. The ICF program continued to roll-out integrated controls throughout KPN's operational departments to improve control of IT and security processes. Finally, developments and impact of new cybersecurity regulation such as CER

and DORA were closely monitored by legal, regulatory and security specialists throughout the year.

Key actions planned in 2026 and beyond:
- Annual security planning letter: This is a recurring annual action. The work packages have a short-term horizon;
- Executing "Security First" improvement programs: These programs contribute to the achievement of the policy objectives in the medium term.

The organizational scope of these packages includes KPN's major operational departments in the Technology & Digital Office and in the Business-to-Business office. The actions affect our stakeholders in our upstream and downstream value chains, but also our own operations. The effectiveness of the short-term actions (planning letter) and medium-term actions (improvement programs) is measured by the first line organization using security metrics, which are reported monthly, and by the second line through control monitoring and as part of quarterly KPN Internal Control System (KICS) security and continuity assessment.

The opportunity of improving security and data protection for our Business segment customers

Security and data protection is an important objective for KPN's Business segment customers, who also need to protect themselves from the risk of cyberattacks and have to comply with (sector-specific) rules and regulations. We therefore aim to bring as much of KPN's services for our Tailored Solutions and Large Corporate Enterprise customers under either ISO 27001 certification or independent third-party assurance (ISAE 3000 reporting). We have a roadmap to expand the scope of our services in the LCE and Tailored Solutions portfolio, which are covered by third-party assurance, with annual targets up to 2029, which leads to a medium-term time horizon for this action plan.

Key actions in 2025:
- KPN onboarded five additional services to the scope of third-party assurance. The new services are included in 2 ISAE 3000 type I reports; all other services in scope of third-party assurance are covered by ISAE 3000 type II reports.

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Key actions planned for 2026 and beyond:
- KPN intends to onboard six additional services to the scope of third-party assurance, starting with ISAE 3000 Type 1 reports. This action has a short-term time horizon;
- Development of targets and metrics to measure the progress of the roadmap in respect to this opportunity. This action has a short-term time horizon.

The expected outcome of the actions is to enhance security and continuity for all consumers and end-users within the Netherlands. KPN's security mechanisms are fundamentally designed to achieve tangible outcomes for consumers and end-users. These include enhanced data confidentiality, improved responsiveness to security incidents, and a reduced risk of cyberthreats, thereby contributing to a more secure and trustworthy digital environment in line with KPN's broader sustainability objectives.

KPN's security actions directly benefit customers by ensuring their data is protected, services remain reliable, and threats are proactively managed. This creates a safer, more trustworthy digital experience that supports customer confidence and long-term satisfaction.

Reflection on performance

Security awareness
The result shows that the target was achieved, also taking into account that the population was extended due to the inclusion of new target groups for SecurX training and certifications.

Security maturity
KPN's security monitoring and detection capabilities remain stable at a mature level, as the result of the bi-annual assessment shows.

Incident response
Although no target was set, there were no Orange or Red Cyber Be Alerts in 2025.

Metrics and targets (S4-5)

A summarized description of the metrics and targets is given below.

Name of the metric	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
Percentage of annual target of KPN employees who are SecurX-certified	85% of annual target number (3,500)[1]	99% of annual target number (6,250)[2]	95% of annual target number (6,250)[2]	95% of annual target number (8,000)[3]	19 20
Maturity of the security monitoring and incident response of KPN in the ETIS Security Benchmark	Mature [4]	Mature	Improved scoring compared with 2023, and above the average baseline between "basic" and "mature"	Improved scoring compared with 2025, and above the average baseline between "basic" and "mature"	19 21
Number of "code orange and code red" cybersecurity be-alerts	New KPI	0	n/a	n/a	19 21

1 The percentage of 85% is based on a change from absolute numbers (2024: 2,964) to the percentage of the 2024 annual target of 3,500 employees.
2 The percentage of 95% is based on a change from absolute numbers (2025: 5,000) to the percentage of the 2025 annual target which is extended from 5,000 to 6,250 employees.
3 The percentage of 95% is based on the annual target of 8,000 employees in 2026.
4 Based on the 2023 result of the ETIS benchmark.

Methodologies and assumptions

Percentage of annual target of KPN employees who are SecurX-certified

- *Definition:* The percentage of KPN employees who have successfully completed the SecurX Foundation training is measured against the annual target, based on attendance and certification.
- *Metric:* KPN employees are defined as own personnel (EP) and agency staff (UP). Other external employees and contractors (OP/CWF) are excluded. Compared to 2024, the measurement is changed from absolute numbers to percentages in line with internal reporting. Furthermore, the target group has been changed in 2025 by extending the training to all EP staff, including UP and excluding OP/CWF. For 2024, this leads to a revised score of 85% (based on the 2024 target of 3,500 employees).
- *Assumptions:* The SecurX Foundation training is based on the principles of the KPN Security Policy (KSP).
- *Target:* The target for 2025 was initially 5,000 employees, this was adjusted during 2025 to 6,250 employees due to inclusion of new target groups, for whom new training variants have been developed. The extended target group leads to a target of 95% (of 6,250 annual target) for 2025. In 2025, there were three variants, focusing on three target groups:
  - Technical personnel;
  - Office personnel;
  - Customer service and shop personnel.

The SecurX training target group is all KPN personnel in the Netherlands (excluding subsidiaries and offshore personnel) who can be identified by their kpn.com account. The Foundation training courses are available to all KPN employees via the KPN Academy. The SecurX certificate does not expire.

For security awareness, the target of 95% of 8,000 trained and certified employees is based on the additional 1,750 employees planned to be trained and certified throughout 2026. The annual target number will gradually increase over the years.

The maturity of the security monitoring and incident response in the ETIS security benchmark

- *Definition:* The level of development, effectiveness and consistency of KPN's capabilities to detect, assess and respond to cybersecurity threats.
- *Metric:* Once every two years, KPN takes part in the Telco Security Benchmark that TNO (an independent provider of advisory services) conducts annually on behalf of industry body ETIS. The maturity of the security functions of six European telcos is assessed based on interviews and measured in terms of a three-level maturity model. This three-level model is developed by TNO and is demarcated by predefined criteria: "mature", "basic" and "weak". KPN only reports its own score.
- *Target:* The target for 2025 was improved scoring compared to 2023, and above the average baseline between "basic" (1.0) and "mature" (2.0). The target for 2026 is the same as for 2025, as KPN takes bi-annually part in the benchmark.

Compared with 2024, KPN has changed its approach for measuring security maturity from a five-level maturity level assessment against the NIST cybersecurity framework, to the three-level maturity model of the ETIS benchmark. As the ETIS benchmark methodology is significantly different from the NIST maturity assessment conducted in 2024, the 2024 metric is no longer valid. Therefore, the 2024 result for this new approach is based on the TNO assessment conducted in 2023.

The number of "code orange and code red" cybersecurity be-alerts

- *Definition:* Code orange and red cybersecurity incidents are a security events requiring immediate action.
- *Metric:* The number of cybersecurity incidents is measured, based on KPN's be-alert process in which cybersecurity incidents are classified according to impact in code blue, yellow, orange and red. Only the Computer Emergency Response Team of KPN B.V. (KPN-CERT) can initiate a "be-alert" process, based on factors such as media attention, potential customer damage or regulatory violations.

- *Target:* As cybersecurity incidents are inherently unpredictable and assessed on a case-by-case basis by KPN-CERT, we don't set a target for Code Orange or Code Red cybersecurity incidents in 2026.

Process for setting targets

In 2025, we set metrics and targets to manage KPN's material impacts, risks, and opportunities, related to the end-users of cybersecurity and data protection. These metrics provide insight into the coverage, quality, and resolution status of the most important security processes in KPN. The metrics and related targets are determined by the CISO department after consultation with internal stakeholders. Targets are developed annually based on internal risk assessments, operational priorities, and consultations with relevant internal stakeholders such as business unit security leads and IT operations.

KPN has not engaged directly with consumers, end-users, or their legitimate representatives, nor with credible proxies such as NGOs or civil society organizations, in the target-setting process. Targets and performance are reviewed on an annual basis as part of our strategic plan process. It is during this annual process that the business deliverables, including possible improvement actions resulting from an unsatisfactory performance against the targets, are determined.

Given the sensitivity of cybersecurity metrics and targets, we do not provide disclosure as this information can be exploited by external threat actors. For this reason, we only disclose the metrics and targets for security awareness, maturity of the security monitoring and incident response and number of "code orange" cybersecurity incidents. These metrics and targets are linked together, as security-aware employees are better equipped to recognize threats and report incidents and a mature incident response process will be more effective in the resolution of security incidents, which will eventually result in fewer cybersecurity incidents.

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Business conduct

Governance

The Board of Management, alongside the Supervisory Board, oversees KPN's corporate governance and ensures adherence to applicable laws. It also fosters a culture focused on sustainable long-term value.

The Board of Management (BoM) is responsible for establishing shared values for KPN and its affiliated companies that are intended to support sustainable long-term value creation. These values are discussed with the Supervisory Board. The Board oversees the integration and ongoing adherence to these values within KPN, promotes behaviors consistent with them, and communicates them by example. It reviews the company's current culture and evaluates whether changes may be needed. The Board also addresses social safety within KPN and facilitates discussion and reporting of actual or suspected misconduct or irregularities. Additionally, it monitors adherence to the KPN code of conduct by both the Board and KPN employees, and ensures these matters are discussed with the Supervisory Board.

The BoM enables employees to report misconduct or irregularities at KPN to the CEO or a designated officer without jeopardizing their legal position. Issues concerning the functioning of the Board members are reported to the Chair of the Supervisory Board. The Board notifies the Chair of any significant actual misconduct or irregularities within KPN or its affiliates. In 2025, no such notifications were made.

The BoM is responsible for developing, communicating, and implementing the company's business risk strategy. The CFO participates in Audit Committee meetings to address risk management, KPN's internal control system, and compliance with laws, regulations, and codes of conduct related to finance, accounting, tax, and sustainability reporting. The supervision of the Board of Management by the Supervisory Board includes, among other things:

- The effectiveness of internal risk management and control systems;
- The impacts, risks and opportunities faced by KPN and its affiliated enterprises in the field of sustainability;

- The integrity and quality of KPN's financial and sustainability reporting;
- The establishment and maintenance of internal procedures to ensure that all relevant information is known to the Board of Management and the Supervisory Board in a timely fashion;
- Relations between the Board of Management and KPN's shareholders;
- Compliance with laws and regulations.

KPN emphasizes strict adherence to relevant laws and regulations. The Board of Management bears ultimate responsibility for compliance, including enforcing business conduct standards. The Board monitors associated impacts, risks, and opportunities, and notifies the Supervisory Board of any important issues that arise. In 2025, the monitoring process did not identify any IROs requiring notification to the Supervisory Board. The Audit Committee, a committee of the Supervisory Board, is kept informed about compliance matters and updates on an ongoing basis. Individual members of the Board of Management and the Supervisory Board are required to be of undisputed integrity and high ethical standards, to be conscious of and to practise high standards of corporate governance, and to be able to operate critically and independently from the other members of the Supervisory Board and the Board of Management.

Impacts, risks and opportunities

Business conduct is a material topic for KPN, so it is included in this sustainability statement. As a large public company, we deem it important that KPN acts in an ethical, responsible and transparent way. For a description and the results of the process of identifying KPN's material impacts, risks and opportunities, see description of the process to identify and assess material impacts, risks and opportunities.

As KPN we identified the following **two positive actual impacts** related to *business conduct*:
1. Promoting a strong and integrity-based business culture and governance: KPN fosters a culture of integrity and robust governance, actively preventing corruption, bribery, and fraud. KPN enhances its reputation as a trusted business partner, positively impacting the stakeholders' (customers, suppliers and employees) perception of KPN.

2. Actively lobbying[1]: KPN positively influences the perception of our stakeholders (customers, suppliers, and employees) by actively lobbying for support of cybersecurity policies and promoting initiatives for climate neutrality and sustainable ICT solutions.

Business conduct policies and corporate culture (G1-1)

To emphasize our desired company culture and behavior and to create awareness in the business, we have implemented a communication and training program on compliance and integrity issues. Essential information – whether required by policies, laws, regulations, or identified through risk or business needs – is delivered via e-learning modules, workshops, or in-person training sessions. Further details regarding our company culture and values are available in our culture manifesto; see "Stakeholder engagement" in the "General information" section.

The business control framework (BCF) includes all mandatory corporate policies. There is an e-learning on BCF principles for senior management.

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1 The title of this positive impact changed in 2025, from "Being considered as trusted provider" to "Actively lobbying" to better reflect the IRO, without the impact necessarily being changed.

KPN encourages all employees and external parties to report (anonymously, if desired) any misconduct or suspicion of misconduct by KPN employees. In addition to the code of conduct, KPN has a page on its intranet on speaking up, which contains answers to FAQs and guidance on various topics related to speaking up and reporting incidents.

We regularly assess employee perceptions of our culture, compliance, integrity, and engagement, reporting findings and improvement plans to senior management as needed. HR pulse surveys periodically measure culture and engagement, including the KPN's culture manifesto.

We communicate the code of conduct on our corporate website, our intranet, via a mandatory e-learning training for all employees, and online learning interventions ("workouts") that target specific segments of the employee population. The effectiveness of, and compliance with, the code of conduct is structurally assessed by:
1. Actively detecting and investigating any alleged misconduct and taking appropriate disciplinary action if misconduct is substantiated;
2. Monitoring that all staff (both internal and external) have completed the e-learning on the code of conduct;
3. Quarterly reporting of relevant incidents to the Board of Management and to the Supervisory Board.

Code of conduct (CoC)
KPN employees, including the Board of Management, management, subsidiaries, and temporary staff, must follow the rules of the CoC. In 2025, KPN updated the CoC and introduced a new e-learning on the subject. The CoC describes how we deal with people, resources, and the environment. KPN continuously monitors that all employees do the required CoC e-learnings. The Board of Management monitors the effectiveness of and compliance with the CoC by the Board of Management itself and by KPN employees, and ensures that these are discussed with the Supervisory Board via the quarterly compliance report. The CoC e-learning will also be completed by the Supervisory Board, which is planned for next year. In setting the policy the interests of employees, customers, business partners and society have been considered. Further details are available in the "Policy overview" in the "General information" section.

Reporting procedure
KPN encourages everyone to report any misconduct or inappropriate behavior (or suspicion of this) without fear of retaliation or disadvantage. All employees and workers in the value chain are protected when making reports, in line with our reporting procedure.

KPN's reporting procedure and fraud control policy outline how to report misconduct, including unlawful acts such as bribery and corruption or violations of internal policies. Employees and third parties can raise concerns or report issues, anonymously if needed, with privacy and confidentiality ensured. KPN follows all legal requirements, including protection against retaliation for those who file reports.

The KPN reporting procedure covers all KPN employees, including management, boards, subsidiaries, temporary staff, and third-party workers. Employee interests across the value chain were considered, and the Central Works Council participated in drafting the procedure.

Steps of the process of handling reports
1. **Identifying:** Reports on unlawful behavior can reach the Compliance and Integrity department via the KPN SpeakUp Line, KPN Helpdesk Security, Compliance and Integrity, the Chair of the Supervisory Board, personal conversations with a trusted confidant at KPN, or through the Dutch Whistleblowers Authority.
2. **Reporting**: Reports are recorded in a register managed under the responsibility of the Chief Compliance Officer. Reporters receive feedback on their report within three months, with acknowledgment of receipt in seven days where appropriate. If the report is made by way of the SpeakUp Line, both the acknowledgment of receipt and the feedback will be provided through the KPN SpeakUp Line. When a report is filed through the SpeakUp Line by phone, the reporting person is encouraged to call again after two working days to listen to the reply message and respond to any further questions. When using the SpeakUp Line, all communication, including follow-up, is handled through the system—by phone or online. Reporters are encouraged to check back after two working days for updates. Anonymous reports by letter to the Chair of the Supervisory Board do not receive confirmation or feedback. All SpeakUp reports go to the Chief Compliance Officer who shares these with the Helpdesk and Investigations Manager. Our whistleblower policy complies with the Dutch Whistleblower Protection Act.

3. **Investigating**: The Chief Compliance Officer or their staff will review each report to decide on appropriate action and assign an officer to handle it. The assigned officer reports back on findings, ensures documentation, and communicates with all relevant parties. If an integrity investigation is needed, it follows KPN's "protocol for integrity investigation", which balances company interests with privacy protections for both the subject and the reporting party.

The protocol applies to all KPN employees, to employees of its majority shareholdings and to employees of companies where KPN has operational responsibility.

Further details of the various options can be found in the reporting procedure.

Whistleblower reporting channels
KPN offers a 24/7 anonymous SpeakUp Line for employees, value chain workers, suppliers, and third parties to report misconduct or suspicions without fear of retaliation. Reports can be submitted securely in the following languages: Dutch, English, Spanish, French, German, Chinese, Cantonese, Hindi, Hungarian, Malay, Portuguese and Urdu, and an internal webpage provides FAQs and guidance. The SpeakUp Line is managed externally to ensure independence and confidentiality; complaints go directly to KPN, bypassing direct supervisors.

Investigations are overseen by the Chief Compliance Officer and conducted by trained specialists. All reports are investigated independently and objectively, with appropriate action taken as needed. Employees may also raise concerns internally via Helpdesk Security, Compliance and Integrity, by letter to the Chair of the Supervisory Board, or through personal meetings, and externally through designated Dutch authorities. Reporting options are detailed in the official procedure and promoted through company channels and mandatory code of conduct training. The SpeakUp process is continuously monitored, and annual reporting statistics are provided by the platform's external host.

Fraud control policy

KPN employees must know and follow KPN's fraud control policy. Management is responsible for sharing this policy and must complete the mandatory e-learning. The policy covers all cases of actual or suspected fraud involving employees, management, the Board of Management, and business-related third parties. The Chief Compliance Officer oversees fraud governance, including the policy and its communication, considering the interests of KPN and its stakeholders.

Management of relationships with suppliers (G1-2)

KPN manages supplier relationships through its supplier code of conduct (SCoC), promoting ethical business practices and responsible procurement based on core values. Suppliers are required to follow the SCoC principles throughout their supply chain; failure to comply may lead KPN to reconsider the partnership. KPN evaluates suppliers' ESG performance annually using EcoVadis scorecards. While there is no set threshold for ending partnerships due to low scores, improvement suggestions are provided, and the EcoVadis Academy supports supplier learning. KPN also uses double materiality and risk assessments to manage supply chain sustainability issues.

KPN's procurement policy governs sourcing, contracting, and supplier management, with an emphasis on sustainable performance. Details are available in the "Policy overview" in the "General information" section.

Our procurement process is based on a competitive comparison of suppliers, and in the selection of a supplier it applies economic and technical criteria, as well as the following social and environmental criteria:

- Compliance with the KPN supplier code of conduct;
- EcoVadis assessment (suppliers spend > €300k);
- Onsite audits (high-risk suppliers);
- Design for environment and reducing the use of virgin raw materials;
- Extend and optimize product use;
- Increase reuse and recycling, and minimize incineration and landfill of waste;
- Critical raw minerals to be sourced from responsible and conflict-free sources;
- Energy consumption and GHG emissions.

General   Environmental   Social   **Governance**

Prevention and detection of corruption and bribery (G1-3)

The Compliance and Integrity department, independent of business management, handles investigations, root cause analysis, and corrective actions. Every quarter, the Chief Compliance Officer reports on incidents to the Board of Management and Audit Committee via the Compliance and Integrity report. KPN's code of conduct and internal policies are referenced in employment contracts and reinforced through mandatory e-learnings covering main policy topics. Reporting procedures and fraud control policy are accessible via TeamKPN intranet.

No specific actions have been adopted for G1, as we address bribery and corruption through our existing general governance and compliance framework. Bribery and corruption prevention encompass targets both customers/employees (e.g., fraud, verbal abuse, transgressive behavior) and the supply chain. All employees, including the Board of Management, must complete the code of conduct e-learning every two years, which covers bribery, corruption, fair competition, and gift policies.

Metrics and targets (G1-4/5)

Name of the metric	Result 2024	Result 2025	Target 2025	Target 2026 & beyond	IRO
Confirmed incidents of corruption or bribery	0	0	n/a	n/a	22
Completion of code of conduct e-learning	89%	94%	95%	95%	22
Functions at risk covered by training programs	96%	96%	95%	95%	22

Reflection on performance

Confirmed incidents of corruption or bribery
No incidents on corruption or bribery have occurred in 2025 (2024 also no incidents; stable).

Completion of code of conduct e-learning
The 2025 result (94%) is close to the target of 95% and shows a strong improvement compared to 2024 (89%). As the new code of conduct went live in 2025 and a new e-learning was introduced, the year started at 0%.

Functions at risk covered by training programs
The result exceeds the target of 95% and is in line with the result achieved in 2024.

Methodologies and assumptions

Confirmed incidents of corruption or bribery
Incidents are reported, recorded and counted. The fewer incidents the better, however we have not set and do not plan to set any targets because we want everyone to feel safe to report and speak up if there are any incidents. We record incidents involving actors in KPN's value chain only where KPN or its employees are directly involved. In the calculation no assumptions were made. In 2025, KPN was not convicted of any violation of anti-corruption and anti-bribery laws (2024: 0).

Completion of code of conduct e-learning
All KPN B.V. employees (including the Board of Management), agency workers and other personnel – contingent workforce (OP CWF) of KPN B.V. are obliged to complete the code of conduct e-learning every two years. Topics related to bribery and corruption, such as gifts and invitations, are included in this training and are tracked for this same group. Progress is calculated as a percentage of trained employees. The 95% completion target, proposed by the central CSR team and discussed and approved by the Board of Management, has remained unchanged and remains in place for 2026. Stakeholders were not involved in setting the target, but employees are informed through management channels.

Functions at risk covered by training programs
Functions at risk for corruption and bribery, such as the Board of Management, senior management, purchasers and sales staff, are required to complete e-learning on topics such as gifts and invitations. This entity-specific metric is the proportion of trained at-risk employees to total at-risk

employees (applicable only to KPN B.V. employees). Targets are proposed by the central CSR team, and discussed and approved by the Board of Management, without direct stakeholder involvement.

For 2026, KPN is exploring the possibilities of extending both the code of conduct e-learning and the training for functions at risk to employees of our subsidiaries. Currently, these training programs are not available for these employees due to technical limitations. Including the subsidiaries in this metric will ensure a more consistent approach to business conduct and compliance across the group, in line with evolving regulatory expectations and our commitment to ethical standards. The current scope covers more than 95% of all employees.

Political influence and lobbying activities

KPN communicates with political and governmental policymakers, sponsoring activities that encourage public discussion on the effects of digitalization and developing responses to these challenges. These interactions and advocacy efforts are organized by the External Affairs department, overseen by the EVP for External Affairs. Activities are directed at governments, policymakers and regulatory bodies at European, Dutch and local levels , including the European Commission, the European Parliament, the Body of European Regulators for Electronic Communications (BEREC), the Dutch government, ministries, regulatory authorities involved in digital policymaking, and politicians to provide input on policies related to KPN's operations, ensuring alignment with both European and national strategies. Policy initiatives promoting climate neutrality and sustainable ICT solutions are also supported, recognizing their relevance to stakeholders including customers, suppliers, and employees.

These actions are coordinated with industry associations such as GSMA, Connect Europe, and NL Connect, to ensure consistency and amplify industry positions in policy discussions. For KPN, whose operations are mainly in the Netherlands, relevant policy decisions are primarily made in Brussels and The Hague; thus, engagement is focused on these locations. KPN collaborates with companies in other sectors through participation in trade organizations at both national and European levels. KPN allocated approximately €0.8 million in 2025 for membership and other expenses in lobbying and trade associations. KPN does not provide financial or other types of support to political parties or candidates for office. The company shares knowledge with authorities to support informed regulatory policy development and participates in sector organizations representing its interests. Management enforces ethical and transparent standards of conduct.

No members of the Board of Management or the Supervisory Board have held a comparable position in public administration (including regulators) in the two years preceding their appointment. KPN generally engages directly with policymakers rather than employing third-party public affairs agencies. Employees who hold paid political roles, such as positions on municipal or regional councils, must seek permission to do so.

KPN advocates for a regulatory environment that encourages telecoms investment and digital inclusion, ensuring secure, reliable, and sustainable connectivity across the Netherlands. We support cybersecurity regulations to protect our networks and customer data, reinforcing privacy and network quality as outlined in our materiality assessment. KPN also promotes climate-neutral policies and sustainable ICT solutions, such as inclusion in the EU taxonomy to reduce climate impact and spur innovation. While we lack a specific advocacy plan for working conditions, we prioritize responsible business practices and improved workforce standards.

In summary, our advocacy supports KPN's role as a trusted provider. We back cybersecurity regulations to lower data breach risks, advance climate and sustainability initiatives to reduce environmental impact, promote digital inclusion for fair connectivity, and support better working conditions in line with our ethical standards.

KPN is registered in the EU Transparency Register (register no: 38392131923-05) and Koninklijke KPN N.V. is registered at the Chamber of Commerce (file no. 02045200).

Trade organizations

Name of trade organization	Type of trade organization	Geographic scope
GSMA	Trade body representing the interests of mobile operators worldwide	Global
Connect Europe	Trade body representing Europe's telecommunications network operators	European Union
VNO-NCW	Trade body representing industry and employers in the Netherlands	Netherlands
NL Connect	Trade association for IT, telecoms and internet companies	Netherlands
FME	Trade association in the technology industry	Netherlands
NIVD	Trade association for the positioning of the Netherlands' defense- and safety-related industry	Netherlands
VEMW	Trade body and knowledge center representing commercial users of electricity and water in the Netherlands	Netherlands
Cyberveilig NL	Trade body representing the interests of the cybersecurity sector	Netherlands
ECP	Platform for information society	Netherlands
Hague Security Delta	Cluster in the security domain	Netherlands
DDMA	Association for data-driven marketing	Netherlands
WDTM	Association for healthcare technology	Netherlands
CCE	Trade body representing Europe's largest industrial and financial groups	European Union
Nederlandse Orde van Belastingadviseurs	Trade body representing tax advisers in the Netherlands	Netherlands
UN Global Compact	Non-binding pact of the United Nations to encourage businesses and corporations worldwide to adopt sustainable and socially responsible policies and report on their implementation	Global
Monet	Platform for Dutch mobile telecoms operators, focused on coordinating network infrastructure	Netherlands
MVO Nederland	Dutch organization that promotes sustainable and socially responsible business practices, supporting companies in making a positive impact on people, the planet, and profit	Netherlands
ICC Nederland	Local department of International Chamber of Commerce	Netherlands