

Independent Limited Assurance Report

ERM Certification and Verification Services Limited ("ERM CVS") was engaged by Telefonica UK Limited to provide limited assurance to the Directors of VMED O2 UK Limited ("VMO2") in relation to the Selected Information set out below and in Appendix A and presented in VMO2's Sustainability Performance Update 2024 (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement	Whether the selected ESG non-financial indicators (the "Selected Information") set out in Appendix A is fairly presented in the Report, in all material respects, in accordance with the reporting criteria.
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Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

Reporting periods	<ul style="list-style-type: none">• As at 31 December 2024• 1 January 2024 to 31 December 2024• 1 January 2023 to 31 December 2024• 1 January 2022 to 31 December 2024• 1 January 2020 to 31 December 2024
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Refer to Appendix A for the reporting period applicable for each indicator in scope.

Reporting criteria	<ul style="list-style-type: none">• Virgin Media O2 Reporting Criteria 2024 (available at https://news.virginmediao2.co.uk/corporate-statements/)• WBCSD/WRI GHG Protocol Corporate Accounting and Reporting Standard (2004, as updated in 2015 with the Scope 2 Guidance) for the Scope 1 and Scope 2 GHG emissions• WBCSD/WRI GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard for the Scope 3 GHG emissions
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Assurance standard and level of assurance	<p>We performed a limited assurance engagement, in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board.</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.</p>
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Respective responsibilities	<p>VMO2 is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Selected Information.</p> <p>ERM CVS' responsibility is to provide a conclusion to VMO2 on the agreed assurance scope based on our engagement terms with VMO2, the assurance activities performed and exercising our professional judgement.</p>
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OUR CONCLUSION

Based on our activities, as described overleaf, nothing has come to our attention to indicate that the Selected Information is not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Selected Information a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Selected Information;
- Interviewing management representatives responsible for managing the Selected Information;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the Selected Information;
- Reviewing of a sample of qualitative and quantitative evidence supporting the Selected Information at a corporate level;
- Performing an analytical review of the year-end data submitted by all locations included in the consolidated 2024 group data for the Selected Information which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting in-person visits to VMO2's Reading and Manchester offices to review source data and local reporting systems and controls;
- Evaluating the conversion factors, emission factors and assumptions used; and
- Reviewing the presentation of information relevant to the assurance scope in the Report to ensure consistency with our findings.



30 June 2025

London, United Kingdom

ERM Certification and Verification Services Limited

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THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the Selected Information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

For indicators marked * in Appendix A ERM CVS has not performed any procedures in relation to, and does not provide assurance of, the 2020 or 2022 baseline values that VMO2 has used in calculating these indicators.

For cumulative indicators marked ** in Appendix A, ERM CVS has placed reliance on the data for the 2022 values previously assured by another third party. ERM CVS has conducted additional testing where prior year values differ from those previously reported by VMO2 due to methodology updates.

OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to VMO2 in any respect.

APPENDIX A: SELECTED INFORMATION

Reporting period: As at 31 December 2024	Value	Unit of measure
Percentage of electric vehicles out of total owned and leased vehicle fleet	8	%
Leadership from global majority communities (Leadership level defined as L6+)	14.6	%
Female representation on leadership team (Leadership level defined as L6+)	33.2	%
Global Majority employees	17.9	%
Female employees in organisation	28.4	%
Reporting period: 1 January 2024 to 31 December 2024	Value	Unit of measure
Total Scope 1 GHG emissions	26,709	Metric tonnes of CO ₂ e
Total Scope 2 GHG emissions (market-based)	17,538	
Total Scope 2 GHG emissions (location-based)	220,958	
Total Scope 1 & 2 GHG emissions (market based)	44,247	
Total Scope 1 & 2 GHG emissions (location based)	247,667	
Total energy consumption	1,147,458	MWh
Total electricity use	1,067,174,110	kWh
Electricity use per petabyte of data	22,035	kWh/pb
Renewable electricity consumption	1,022,020	MWh
Non-renewable electricity consumption	45,154	MWh
Scope 1 & 2 GHG emissions (market based) per petabyte of data	0.91	Metric tonnes of CO ₂ e/pb
Scope 1 & 2 GHG emissions (location based) per petabyte of data	5.11	
Total Scope 3 GHG emissions	1,233,398	Metric tonnes CO ₂ e
Scope 3 GHG emissions – Total business travel	6,687	
Scope 3 GHG emissions – Total business travel – Air travel	2,131	
Scope 3 GHG emissions – Total business travel – Land travel	4,556	
Total operational waste	7,964	Metric tonnes
Total operational waste recycled	6,939	
Total operational waste incinerated	1,020	
Total operational waste sent to landfill	5	
Operational waste recycled	87.1	%
Operational waste incinerated	12.8	
Operational waste sent to landfill	0.06	
Number of returned customer network equipment (CPE) repaired, reused and recycled	2,057,146	#

Reporting period: 1 January 2024 to 31 December 2024 (continued)	Value	Unit of measure
Financing raised during the year which is ESG linked	74	%
Total circular actions	3,105,705	#
Total number of people equipped with digital skills through Internet Matters & Good Things Foundation in 2024	2,760,841	#
Number of people digitally connected through National Databank, Free Community Broadband, centres connected through social value contracts, Community Calling, Tech Lending Hubs, Jangala and Essential Mobile and Broadband in 2024	206,636	#
Total number of people supported through volunteering in 2024	105,879	#
Reporting period: 1 January 2023 to 31 December 2024	Value	Unit of measure
Reduction in Scope 1 & 2 (market based) since 2023	20	%
Reporting period: 1 January 2022 to 31 December 2024	Value	Unit of measure
Total circular actions since 2022**	8,504,607	#
Reduction in plastic packaging of own brand products since 2022*	27	%
Total number of people equipped with digital skills through Internet Matters & Good Things Foundation since 2022**	6,108,550	#
Number of people digitally connected through National Databank, Free Community Broadband, centres connected through social value contracts, Community Calling, Tech Lending Hubs, Jangala and Essential Mobile and Broadband since 2022**	372,712	#
Total number of people supported through volunteering since 2022**	332,129	#
Reporting period: 1 January 2020 to 31 December 2024	Value	Unit of measure
Reduction in Scope 1 & 2 (market based) GHG emissions against 2020 baseline*	56	%