

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 in Appendix A and presented in VMO2's Sustainability Performance Update 2025 (the "Report").

ENGAGEMENT SUMMARY

Scope of our assurance engagement Whether the selected ESG non-financial indicators (the "Selected Information") set out in Appendix A are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.

-
- Reporting periods**
- As at 31 December 2025
 - 1 January 2025 to 31 December 2025
 - 1 January 2024 to 31 December 2025
 - 1 January 2022 to 31 December 2025
 - 1 January 2020 to 31 December 2025

Refer to Appendix A for the reporting period applicable to each indicator in scope.

-
- Reporting criteria**
- Virgin Media O2 Reporting Criteria 2025 (available at [Corporate statements - Virgin Media O2](#))
 - GHG Protocol Corporate Accounting and Reporting Standard (WBCSD/WRI Revised Edition 2015) for Scope 1 and Scope 2 GHG emissions
 - GHG Protocol Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard (WRI 2015) for Scope 2 GHG emissions)
 - GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WBCSD/WRI 2011) for Scope 3 GHG emissions

Assurance standard and level of assurance 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.

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.

Respective responsibilities 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.

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.

OUR CONCLUSION

Based on our activities, as described on the next page, 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 locations included in the consolidated 2025 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;
- 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.



24 June 2026

London, United Kingdom

ERM Certification and Verification Services Limited

www.ermcvs.com | post@ermcvs.com

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 2025	Value	Unit of measure
Percentage of electric vehicles out of total owned and leased vehicle fleet	11	Percentage
Percentage of Global Majority employee representation on leadership team	14.7	Percentage
Percentage of female employee representation on leadership team	34.5	Percentage
Percentage of Global majority employees within organisation	18.1	Percentage
Percentage of female employees within organisation	28.8	Percentage
Reporting period: 1 January 2025 to 31 December 2025	Value	Unit of measure
Total Scope 1 GHG emissions	20,121	Metric tonnes of CO ₂ e
Total Scope 2 GHG emissions (market-based)	16,919	Metric tonnes of CO ₂ e
Total Scope 2 GHG emissions (location-based)	194,570	Metric tonnes of CO ₂ e
Total Scope 1 & 2 GHG emissions (market based)	37,040	Metric tonnes of CO ₂ e
Total Scope 1 & 2 GHG emissions (location based)	214,690	Metric tonnes of CO ₂ e
Total energy consumption	1,185,178	Megawatt Hours
Total electricity use	1,099,201,281	Kilowatt Hours
Electricity use per petabyte of data	20,949	Kilowatt Hours/pb
Renewable electricity consumption	1,058,990	Megawatt Hours
Non-renewable electricity consumption	40,211	Megawatt Hours
Scope 1 & 2 GHG emissions (market based) per petabyte of data	0.70	Metric tonnes of CO ₂ e/pb
Scope 1 & 2 GHG emissions (location based) per petabyte of data	4.08	Metric tonnes of CO ₂ e/pb
Total Scope 3 GHG emissions	990,260	Metric tonnes of CO ₂ e
Scope 3 GHG emissions – Total business travel	4,727	Metric tonnes of CO ₂ e
Scope 3 GHG emissions – Total business travel – Air travel	688	Metric tonnes of CO ₂ e
Scope 3 GHG emissions – Total business travel – Land travel	4,039	Metric tonnes of CO ₂ e
Total operational waste	6,186	Metric tonnes
Total operational waste recycled	5,007	Metric tonnes
Total operational waste incinerated	1,178	Metric tonnes

Reporting period: 1 January 2025 to 31 December 2025 (continued)	Value	Unit of measure
Total operational waste sent to landfill	1	Metric tonnes
Operational waste recycled	80.93	Percentage
Operational waste incinerated	19.05	Percentage
Operational waste sent to landfill	0.02	Percentage
Number of returned customer network equipment (CPE) repaired, reused and recycled in 2025	1,937,949	Number
Financing raised in the year linked to ESG	82	Percentage
Total circular actions taken in 2025	3,629,060	Number
Total number of people equipped with digital skills in 2025	2,449,395	Number
Number of people digitally connected in 2025	644,133	Number
Total number of people supported through volunteering in 2025	322,607	Number
Percentage of supplier emissions committed to carbon reduction programme	45.8	Percentage
Reporting period: 1 January 2024 to 31 December 2025	Value	Unit of measure
Reduction in Scope 1 & 2 (market based) GHG emissions since 2024	16	Percentage
Reporting period: 1 January 2022 to 31 December 2025	Value	Unit of measure
Cumulative number of pre-owned devices collected for resell, reuse or recycling since 2022	969,618	Number
Total circular actions taken since 2022**	12,133,667	Number
Reduction in plastic packaging for own brand products since 2022*	24	Percentage
Total number of people equipped with digital skills since 2022**	8,557,945	Number
Number of people digitally connected since 2022**	1,036,234	Number
Total number of people supported through volunteering since 2022**	659,189	Number
Number of returned customer network equipment (CPE) repaired, reused and recycled since 2022	7,591,790	Number
Reduction in non-renewable electricity consumption against 2022 baseline	64	Percentage
Reporting period: 1 January 2020 to 31 December 2025	Value	Unit of measure
Reduction in Scope 1 & 2 (market based) GHG emissions against 2020 baseline*	63	Percentage
Reduction in Scope 3 GHG Emissions against 2020 baseline*	35	Percentage