

**KPN COMPLIANCE REVIEW DUTCH CORPORATE GOVERNANCE CODE**

<b>Nr</b>	<b>Subject</b>	<b>Comply or explain</b>
<i>CHAPTER 1. SUSTAINABLE LONG-TERM VALUE CREATION</i>		
<i>Principle 1.1</i>	<p><b>Sustainable Long-term value creation</b>                      The management board is responsible for the continuity of the company and its affiliated enterprise and for sustainable long-term value creation by the company and its affiliated enterprise. The management board takes into account the impact the actions of the company and its affiliated enterprise have on people and the environment and to that end weighs the stakeholder interests that are relevant in this context. The supervisory board monitors the management board in this regard.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.                      Refer also to the By-laws of the Board of Management art 1.1 and the By-laws of the Supervisory Board art 6.1 and art 7.1 sub a.</p>
<i>1.1.1</i>	<p><b>Strategy for sustainable long-term value creation</b>                      The management board should develop a view on sustainable long-term value creation by the company and its affiliated enterprise and formulate a strategy in line with this. The management board should formulate specific objectives in this regard. Depending on market dynamics, it may be necessary to make short-term adjustments to the strategy. When developing the strategy, attention should in any event be paid to the following:</p> <ul style="list-style-type: none"> <li>i. the strategy's implementation and feasibility;</li> <li>ii. the business model applied by the company and the market in which the company and its affiliated enterprise operate;</li> <li>iii. opportunities and risks for the company;</li> <li>iv. the company's operational and financial goals and their impact on its future position in relevant markets;</li> <li>v. the interests of the stakeholders;</li> <li>vi. the impact of the company and its affiliated enterprise in the field of sustainability, including the effects on people and the environment;</li> <li>vii. paying a fair share of tax to the countries in which the company operates; and</li> <li>viii. the impact of new technologies and changing business models.</li> </ul>	<p>Current practice at KPN;                      Refer to By-laws of the Board of Management art 2.1.</p>
<i>1.1.2</i>	<p><b>Involvement of the supervisory board</b>                      The management board should engage the supervisory board early on in formulating the strategy for realising sustainable long-term value creation. The management board accounts to the supervisory board for the strategy and the explanatory notes to that strategy.</p>	<p>Current practice at KPN;                      Refer to By-laws of the Board of Management art 2.2 and By-laws of the Supervisory Board art 6.5 and art 7.1 sub a.</p>
<i>1.1.3</i>	<p><b>Role of the supervisory board</b>                      The supervisory board should supervise the manner in which the management board implements the strategy for sustainable long-term value creation. The supervisory board should regularly discuss the strategy, the implementation of</p>	<p>Current practice at KPN;                      Refer to By-laws of the Supervisory Board art 6.5. Refer also to the</p>

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	the strategy and the principal risks associated with it. In the report drawn up by the supervisory board, an account is given of its involvement in the establishment of the strategy, and the way in which it monitors its implementation.	Report by the Supervisory Board in the Integrated Annual Report 2025.
1.1.4	<p><b>Reporting by the management board</b></p> <p>In the management report, the management board should provide a more detailed explanation of its view on sustainable long-term value creation and the strategy to realise this and describe the contributions made to sustainable long-term value creation in the past financial year. In addition, it describes the formulated objectives, what effects the company's products, services and activities have had on people and the environment, how the interests of <i>stakeholders</i> have been considered, what action has been taken in that context and the extent to which the set objectives have been attained. The management board should report on both short- and the long-term developments.</p> <p><small>The second sentence of this best practice provision is not applicable if the company reports in accordance with the requirements laid down in Dutch legislation pursuant to the Corporate Sustainability Reporting Directive (CSRD) or comparable standards applicable to the company in respect of its listing outside the Netherlands.</small></p>	<p>Current practice at KPN; Refer to the Integrated Annual Report 2025, sections 'Strategy and key performances', 'Employee Value', 'Sustainable Value' and 'Shareholder Value'.</p> <p>KPN reports in accordance with the requirements laid down in Dutch legislation pursuant to the CSRD.</p>
1.1.5	<p><b>Dialogue with <i>stakeholders</i></b></p> <p>To ensure that the interests of the relevant <i>stakeholders</i> of the company are considered when the sustainability aspects of the strategy are determined, the company should draw up an outline policy for effective dialogue with those <i>stakeholders</i>. The relevant <i>stakeholders</i> and the company should be prepared to engage in a dialogue. The company should facilitate this dialogue unless, in the opinion of the management board, this is not in the interests of the company and its affiliated enterprise. The company should publish the policy on its website.</p>	<p>Current practice at KPN: Refer to the Integrated Annual Report 2025, section 'Interests and views of stakeholders (SBM-2)'.</p>
Principle 1.2	<p><b>Risk management</b></p> <p>The company should have adequate internal risk management and control systems in place. The management board is responsible for identifying and managing the risks associated with the company's strategy and activities.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.</p>
1.2.1	<p><b>Risk assessment</b></p> <p>The management board should identify and analyse the risks associated with the strategy and activities of the company and its affiliated enterprise. The identification and analysis should cover in any case the strategic, operational, compliance and reporting risks. The management board is responsible for establishing the risk appetite, and also the measures that are put in place in order to counter the risks being taken.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management article 3.2 and the Integrated Annual Report 2025, chapter 'Compliance and risk'.</p>
1.2.2	<p><b>Implementation</b></p> <p>Based on the risk assessment, as referred to in best practice provision 1.2.1, the management board should design, implement and maintain adequate internal risk management and control systems. To the extent relevant, these systems should be integrated into the work processes within the company and its affiliated enterprise, and should be familiar to those whose work they are relevant to.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management chapter 5 and the Integrated Annual Report 2025, chapter 'Compliance and risk'.</p>
1.2.3	<p><b>Monitoring of design and operation</b></p> <p>The management board should monitor the design and operation of the internal risk management and control systems and should carry out a systematic assessment of their design and operation at least once a year. Attention should be paid to observed weaknesses, instances of misconduct and irregularities, indications from whistleblowers, lessons learned and</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 3.3 and the</p>

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	findings from the internal audit function and the external auditor. Where necessary, improvements should be made to internal risk management and control systems.	Integrated Annual Report 2025, chapter 'Compliance and risk'.
<i>Principle</i> 1.3	<p><b>Internal audit function</b></p> <p>The task of the internal audit function is to assess the design and the operation of the internal risk management and control systems. The management board is responsible for the internal audit function. The supervisory board oversees the internal audit function and maintains regular contact with the person fulfilling this function.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.</p> <p>Refer also to By-laws of the Board of Management art 5.1 and By-laws of the Supervisory Board art 7.1 sub c. Refer also to Integrated the Annual Report 2025, throughout the whole report, e.g. chapter 'Compliance and risk' and 'Report by the Supervisory Board'.</p>
1.3.1	<p><b>Appointment and dismissal</b></p> <p>The management board both appoints and dismisses the senior internal auditor. Both the appointment and the dismissal of the senior internal auditor should be submitted to the supervisory board for approval, along with the recommendation issued by the audit committee.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 5.3 and By-laws of the Supervisory Board Annex 2 sub (o). Refer also to Terms of Reference of the Audit Committee art 3.1 sub (g) (iii).</p>
1.3.2	<p><b>Assessment of the internal audit function</b></p> <p>The management board should assess annually the way in which the internal audit function fulfils its responsibility, after consultation with the audit committee. An independent third party should assess the performance of the internal audit function at least every five years.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 5.4 and 5.6.</p>
1.3.3	<p><b>Internal audit plan</b></p> <p>The internal audit function should draw up an audit plan after consultation with the management board, the audit committee and the external auditor. The audit plan should be submitted to the management board and then to the supervisory board for approval. In the internal audit plan, attention should be paid to interaction with the external auditor.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 5.4. Refer also to Terms of Reference of the Audit Committee art 3.1 sub (g) (i).</p>
1.3.4	<p><b>Performance of work</b></p> <p>The internal audit function should have sufficient resources to execute the internal audit plan and have access to information that is important for the performance of its work. The internal audit function should have direct access to the audit committee and the external auditor. Records should be kept of how the audit committee is informed by the internal audit function.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 5.5.</p>

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1.3.5	<p><b>Reports of findings</b></p> <p>The internal audit function should report its audit results to the management board and the audit committee, and inform the external auditor. The findings of the internal audit function should, at least, include the following:</p> <ul style="list-style-type: none"> <li>i. any flaws in the effectiveness of the internal risk management and control systems;</li> <li>ii. any findings and observations with a material impact on the risk profile of the company and its affiliated enterprise; and</li> <li>iii. any failings in the follow-up of recommendations made by the internal audit function.</li> </ul> <p>The internal audit function should report hierarchically to a member of the management board, preferably to the CEO.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 5.5 and Terms of Reference of the Audit Committee art 3.1 sub (g) (ii). Refer also to Integrated the Annual Report 2025, chapter 'Compliance and risk' .</p>
1.3.6	<p><b>Absence of an internal audit department</b></p> <p>If there is no separate department for the internal audit function, the supervisory board will assess annually whether adequate alternative measures have been taken, partly on the basis of a recommendation issued by the audit committee, and will consider whether it is necessary to establish an internal audit department. The supervisory board should include the conclusions, along with any resulting recommendations and alternative measures, in the report of the supervisory board.</p>	<p>N.A. KPN has an internal audit department; Refer also to Terms of Reference of the Audit Committee Annex 2 sub (8).</p>
<p><i>Principle</i> 1.4</p>	<p><b>Risk management accountability</b></p> <p>The management board should render account of the effectiveness of the design and the operation of the internal risk management and control systems.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.</p>
1.4.1	<p><b>Accountability to the supervisory board</b></p> <p>The management board should discuss the effectiveness of the design and operation of the internal risk management and control systems referred to in best practice provisions 1.2.1 to 1.2.3 inclusive with the audit committee, and render account of this to the supervisory board.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 3.4 and By-laws of the Supervisory Board art 7.1 sub d.</p>
1.4.2	<p><b>Reporting on risk management</b></p> <p>In the management report, the management board should render account of:</p> <ul style="list-style-type: none"> <li>i. the execution of the risk assessment, with a description of the principal risks facing the company in relation to its risk appetite, as referred to in best practice provision 1.2.1;</li> <li>ii. the design and operation of the internal risk management and control systems during the past financial year;</li> <li>iii. any major failings in the internal risk management and control systems which have been observed in the financial year, any significant changes made to these systems and any major improvements planned, along with a confirmation that these issues have been discussed with the audit committee and the supervisory board; and</li> <li>iv. the sensitivity of the results of the company to material changes in external factors.</li> </ul>	<p>Current practice at KPN; Refer to the Integrated Annual Report 2025, throughout the chapter 'Compliance and risk', mainly in 'KPN list of top risks' and 'Statement on risk management and responsibility statement'.</p>
1.4.3	<p><b>Statement by the management board</b></p>	<p>Current practice at KPN;</p>

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	<p>The management board should state in the management report, with clear substantiation, that:</p> <ul style="list-style-type: none"> <li>i. the report provides sufficient insights into any failings in the effectiveness of the internal risk management and control systems;</li> <li>ii. that the systems provide reasonable assurance that the financial reporting does not contain any material inaccuracies;</li> <li>iii. that these systems provide at least limited assurance that sustainability reporting is free from material misstatements;</li> <li>iv. what level of certainty these systems provide that operational and compliance risks are effectively managed;</li> <li>v. that, based on the current state of affairs, it is justified that the financial reporting is prepared on a going concern basis; and</li> <li>vi. that the report states the material risks, as referred to in best practice provision 1.2.1, and the uncertainties, to the extent that they are relevant to the expectation of the company's continuity for the period of twelve months after the preparation of the report.</li> </ul>	<p>Refer to the Integrated Annual Report 2025, throughout the chapter 'Compliance and risk', mainly in 'VOR statement' and 'Statement on risk management and responsibility statement'.</p>
<p><i>Principle 1.5</i></p>	<p><b>Role of the supervisory board</b>  The supervisory board should supervise the policies carried out by the management board and the general affairs of the company and its affiliated enterprise. In so doing, the supervisory board should also focus on the effectiveness of the company's internal risk management and control systems and the integrity and quality of the financial and sustainability reporting.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.  Refer also to By-laws of the Supervisory Board art 7.1 sub d and f.</p>
<p><i>1.5.1</i></p>	<p><b>Duties and responsibilities of the audit committee</b>  The audit committee undertakes preparatory work for the supervisory board's decision-making regarding the supervision of the integrity and quality of the company's financial and sustainability reporting and the effectiveness of the company's internal risk management and control systems, as referred to in best practice provisions 1.2.1 to 1.2.3 inclusive. It focuses among other things on the supervision of the management board with regard to:</p> <ul style="list-style-type: none"> <li>i. relations with, and compliance with, recommendations and follow-up of comments by the internal and external auditors and any other external party involved in auditing the sustainability reporting;</li> <li>ii. the funding of the company; and</li> <li>iii. the company's tax policy.</li> </ul>	<p>Current practice at KPN;  Refer to Terms of Reference of the Audit Committee art 3.1. sub (e) up to and including (i).</p>
<p><i>1.5.2</i></p>	<p><b>Attendance of the management board, internal auditor and external auditor at audit committee consultations</b>  The chief financial officer, the internal auditor and the external auditor should attend the audit committee meetings, unless the audit committee determines otherwise. The audit committee should decide whether and, if so, when the chairman of the management board should attend its meetings.</p>	<p>Current practice at KPN;  Refer to Terms of Reference of the Audit Committee art 4.3.</p>

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		Refer also to the By-laws of the Board of Management art 13.3 sub g and art 14.3.
1.5.3	<p><b>Audit committee report</b> The audit committee should report to the supervisory board on its deliberations and findings. This report must, at least, include the following information:</p> <ul style="list-style-type: none"> <li>i. the methods used to assess the effectiveness of the design and operation of the internal risk management and control systems referred to in best practice provisions 1.2.1 to 1.2.3 inclusive;</li> <li>ii. the methods used to assess the effectiveness of the internal and external audit processes;</li> <li>iii. material considerations concerning financial and sustainability reporting; and</li> <li>iv. the way in which the material risks and uncertainties, referred to in best practice provisions 1.4.2 and 1.4.3, have been analysed and discussed, along with a description of the most important findings of the audit committee.</li> </ul>	Current practice at KPN; Refer to Terms of Reference of the Audit Committee art 5.1.
1.5.4	<p><b>Supervisory board</b> The supervisory board should discuss the items reported on by the audit committee on the basis of best practice provision 1.5.3.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 5.3.
<i>Principle</i> 1.6	<p><b>Appointment and assessment of the functioning of the external auditor</b> The supervisory board should submit the nomination for the appointment of the external auditor to the general meeting, and should supervise the external auditor's functioning.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to By-laws of the Supervisory Board art 11.1 and 11.2.
1.6.1	<p><b>Functioning and appointment</b> The audit committee should report annually to the supervisory board on the functioning of, and the developments in, the relationship with the external auditor. The audit committee should advise the supervisory board regarding the external auditor's nomination for appointment/reappointment or dismissal and should prepare the selection of the external auditor. The audit committee should give due consideration to the management board's observations during the aforementioned work. Also on this basis, the supervisory board should determine its nomination for the appointment of the external auditor to the general meeting.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 11.2 and Terms of Reference of the Audit Committee art 3.1 sub f (ii). Refer also to By-laws of the Board of Management art 6.6.
1.6.2	<p><b>Informing the external auditor about their functioning</b> The supervisory board should give the external auditor a general idea of the content of the reports relating to its functioning.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 11.2.
1.6.3	<p><b>Engagement</b> The audit committee should submit a proposal to the supervisory board for the external auditor's engagement to audit the annual accounts. The management board should play a facilitating role in this process. In formulating the terms of</p>	Current practice at KPN;

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	engagement, attention should be paid to the scope of the audit, the materiality to be applied and remuneration for the audit. The supervisory board should resolve on the engagement.	Refer to By-laws of the Supervisory Board art 11.4 and By-laws of the Board of Management art 6.6.
1.6.4	<b>Accountability</b> The main conclusions of the supervisory board regarding the external auditor's nomination and the outcomes of the external auditor selection process should be communicated to the general meeting.	Current practice at KPN; Refer to By-laws of the Supervisory Board art 11.3.
1.6.5	<b>Departure of the external auditor</b> The company should publish a press release in the event of the early termination of the relationship with the external audit firm. The press release should explain the reasons for this early termination.	Current practice at KPN as soon as an early termination would apply. Refer to By-laws of the Board of Management art 6.7.
<i>Principle</i> 1.7	<b>Performance of the external auditor's work</b> The audit committee and the external auditor should discuss the audit plan and the findings of the external auditor based on the work the external auditor has undertaken. The management board and the supervisory board should maintain regular contact with the external auditor.	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer to the Terms of Reference of the Audit Committee art 3.1 sub (e) and (f) (iii) and Annex 2 sub (9). Refer also to By-laws of the Supervisory Board art 10.4 and 10.5 and By-laws of the Board of Management art 6.2 and 6.3.
1.7.1	<b>Provision of information to the external auditor</b> The management board should ensure that the external auditor will receive all information that is necessary for the performance of his work in a timely fashion. The management board should give the external auditor the opportunity to respond to the information that has been provided.	Current practice at KPN; Refer to By-laws of the Board of Management art 6.2.
1.7.2	<b>Audit plan and external auditor's findings</b> The external auditor should discuss the draft audit plan with the management board before presenting it to the audit committee. The audit committee should discuss annually with the external auditor: <ol style="list-style-type: none"> <li>i. the scope and materiality of the audit plan and the principal risks of the annual reporting identified by the external auditor in the audit plan; and</li> <li>ii. based also on the documents from which the audit plan was developed, the findings and outcomes of the audit work on the annual accounts and the management letter.</li> </ol>	Current practice at KPN; Refer to By-laws of the Board of Management art 6.3 and Terms of Reference of the Audit Committee Annex 2 sub (9).
1.7.3	<b>Publication of financial reports</b> The audit committee should determine whether and, if so, how the external auditor should be involved in the content and publication of financial reports other than the annual accounts.	Current practice at KPN; Refer to Terms of Reference of the Audit Committee Annex 1 sub (3).

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1.7.4	<p><b>Consultations with the external auditor outside the management board's presence</b> The audit committee should meet with the external auditor as often as it considers necessary, but at least once per year, outside the presence of the management board.</p>	Current practice at KPN; Refer to Terms of Reference of the Audit Committee art 4.6.
1.7.5	<p><b>Examination of discussion points arising between the external auditor and the management board</b> The supervisory board should be permitted to examine the most important points of discussion arising between the external auditor and the management board based on the draft management letter or the draft audit report.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 6.4 and By-laws of the Supervisory Board art 10.5.
1.7.6	<p><b>External auditor's attendance of supervisory board meetings</b> The external auditor should in any event attend the meeting of the supervisory board at which the report of the external auditor on the audit of the annual accounts is discussed.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 10.5.
<b>CHAPTER 2. EFFECTIVE MANAGEMENT AND SUPERVISION</b>		
<p><i>Principle</i> 2.1</p>	<p><b>Composition and size</b> The management board, the supervisory board and the executive committee (if any) should be composed in such a way as to ensure a degree of diversity appropriate to the company with regard to expertise, experience, competencies, other personal qualities, sex or gender identity, age, nationality and cultural or other background.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to By-laws of the Board of Management art 11.1 and By-laws of the Supervisory Board art 1.2 and 1.3 sub c.
2.1.1	<p><b>Profile</b> The supervisory board should prepare a profile, taking account of the nature and the activities of the enterprise affiliated with the company. The profile should address:</p> <ul style="list-style-type: none"> <li>i. the desired expertise and background of the supervisory board members;</li> <li>ii. the desired diverse composition of the supervisory board, referred to in best practice provision 2.1.5;</li> <li>iii. the size of the supervisory board; and</li> <li>iv. the independence of the supervisory board members.</li> </ul> <p>The profile should be posted on the company's website.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 1.1. The profile is published on KPN's <a href="#">website</a> .
2.1.2	<p><b>Personal information</b> The following information about each supervisory board member should be included in the report of the supervisory board:</p> <ul style="list-style-type: none"> <li>i. sex or, if desired by the person concerned, gender identity;</li> <li>ii. age;</li> <li>iii. nationality;</li> <li>iv. principal position (if appropriate);</li> </ul>	Current practice at KPN; Refer to chapter 'Composition of the Supervisory Board' in the Integrated Annual Report 2025.

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	v. other positions, insofar as they are relevant to the performance of the duties of the supervisory board member; vi. date of initial appointment; and vii. current term of office.	
2.1.3	<p><b>Executive committee</b></p> <p>If the management board works with an executive committee, the management board should take account of the checks and balances that are part of the two-tier system. This means, among other things, that the management board's expertise and responsibilities are safeguarded and the supervisory board is informed adequately. The supervisory board should supervise this while paying specific attention to the dynamics and the relationship between the management board and the executive committee.</p> <p>In the management report, account should be rendered of:</p> <ul style="list-style-type: none"> <li>i. the choice to work with an executive committee;</li> <li>ii. the role, duty and composition of the executive committee; and</li> <li>iii. how the contacts between the supervisory board and the executive committee have been given shape.</li> </ul>	N.A.
2.1.4	<p><b>Expertise</b></p> <p>Each supervisory board member and each management board member should have the specific expertise required for the fulfilment of his duties. Each supervisory board member should be capable of assessing the broad outline of the overall management.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 1.3 sub a and b. Also refer to the Integrated Annual Report 2025, chapter 'About the Supervisory Board' in the Supervisory Board report.
2.1.5	<p><b>Policy on Diversity and Inclusion (D&amp;I policy)</b></p> <p>The company should have a D&amp;I policy for the enterprise. The D&amp;I policy should in any case set specific, appropriate and ambitious targets in order to achieve a good balance in gender diversity and the other D&amp;I aspects of relevance to the company with regard to the composition of the management board, the supervisory board, the executive committee (if any) and a category of employees in managerial positions ("senior management") to be determined by the management board.</p> <p>The supervisory board adopt the D&amp;I policy for the composition of the management board and the supervisory board. The management board should adopt the D&amp;I policy for the executive committee (if applicable), the senior management and for the rest of the workforce with the prior approval of the supervisory board.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 1.2 and the By-laws of the Board of Management art 4.5. Also refer to the Profile of the Supervisory Board, published on KPN's <a href="#">website</a> .
2.1.6	<p><b>Reporting on the D&amp;I policy</b></p> <p>The corporate governance statement should explain the D&amp;I policy and the way in which it is implemented in practice. This includes the following information:</p>	Current practice at KPN; Refer to the Integrated Annual Report 2025, chapter 'Connecting

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	<ul style="list-style-type: none"> <li>i. the goals of the D&amp;I policy;</li> <li>ii. the plan to achieve the goals of the D&amp;I policy;</li> <li>iii. the results of the D&amp;I policy in the past financial year and – where relevant and applicable – insight into the inflow, progression and retention of employees; and</li> <li>iv. the gender composition of the management board, the supervisory board, the executive committee (if any) and senior management at the end of the past financial year.</li> </ul> <p>If one or more goals for the composition of the management board, the supervisory board, the executive committee (if any) and/or senior management are not achieved, an explanation of the reasons should be included in the corporate governance statement, along with an explanation as to which measures are being taken to attain the goals, and by when this is likely to be achieved.</p>	to a sustainable future', 'Diversity and inclusion (D&I)' and the Composition of the Boards.
2.1.7	<p><b>Independence of the supervisory board</b></p> <p>The composition of the supervisory board is such that the members are able to operate independently and critically <i>vis-à-vis</i> one another, the management board and any particular interests involved.</p> <p>In order to safeguard its independence, the supervisory board is composed in accordance with the following criteria:</p> <ul style="list-style-type: none"> <li>i. any one of the criteria referred to in best practice provision 2.1.8, sections i to v inclusive, should be applicable to at most one supervisory board member;</li> <li>ii. the total number of supervisory board members to whom the criteria referred to in best practice provision 2.1.8 are applicable should account for less than half of the total number of supervisory board members; and</li> <li>iii. for each shareholder or group of affiliated shareholders directly or indirectly holding more than 10 per cent of the shares in the company, there is at most one supervisory board member who can be considered to be affiliated with or representing them as stipulated in best practice provision 2.1.8, sections vi and vii.</li> </ul>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 1.3 sub e.</p> <p>All supervisory board members are independent.</p>
2.1.8	<p><b>Independence of supervisory board members</b></p> <p>Supervisory board members are not independent if they or their spouse, registered partner or life companion, foster child or relative by blood or marriage up to the second degree:</p> <ul style="list-style-type: none"> <li>i. has been an employee or member of the management board of the company or an issuing institution associated with the company as referred to in Section 5:48 of the Financial Supervision Act (Wet op het financieel toezicht, Wft) in the five years prior to the appointment;</li> <li>ii. receives personal financial compensation from the company, or an entity associated with it, other than the compensation received for the work performed as a supervisory board member and insofar as this is not in keeping with the normal course of business;</li> <li>iii. has had an important business relationship with the company or an entity associated with it in the year prior to the appointment. This includes in any event the case where the supervisory board member, or</li> </ul>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 1.4.</p>

Nr	Subject	Comply or explain
	<p>the firm of which he is a shareholder, partner, associate or advisor, has acted as advisor to the company (consultant, external auditor, civil notary or lawyer) and the case where the supervisory board member has been a management board member or an employee of a bank with which the company has a lasting and significant relationship;</p> <p>iv. is a member of the management board of a company in which a member of the management board of the company which he supervises is a supervisory board member;</p> <p>v. has temporarily performed management duties during the previous twelve months in the absence or incapacity of management board members;</p> <p>vi. has a shareholding in the company of at least 10 per cent, taking into account the shareholding of natural persons or legal entities collaborating with him on the basis of an express or tacit verbal or written agreement;</p> <p>is a member of the management board or supervisory board – or is a representative in some other way – of a legal entity which directly or indirectly holds at least 10 per cent of the shares in the company, unless the entity is a group company.</p>	
2.1.9	<p><b>Independence of the chairman of the supervisory board</b> The chairman of the supervisory board should not be a former member of the management board of the company and should be independent within the meaning of best practice provision 2.1.8.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 3.1.
2.1.10	<p><b>Accountability regarding supervisory board member independence</b> The report of the supervisory board should state that, in the opinion of the supervisory board, the independence requirements referred to in best practice provisions 2.1.7 to 2.1.9 inclusive have been fulfilled and, if applicable, should also state which supervisory board member (or members), if any, it does not consider to be independent.</p>	Current practice at KPN; Refer to the Supervisory Board Report in the Integrated Annual Report 2025.
<i>Principle</i> 2.2	<p><b>Appointment, succession and evaluation</b> The supervisory board should ensure that a formal and transparent procedure is in place for the appointment and reappointment of management board and supervisory board members, as well as a sound plan for the succession of management board and supervisory board members, in accordance with the D&amp;I policy. The functioning of the management board and the supervisory board as a collective and the functioning of individual members should be evaluated on a regular basis.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.
2.2.1	<p><b>Appointment and reappointment periods – management board members</b> A management board member is appointed for a maximum period of four years. A member may be reappointed for a term of not more than four years at a time, which reappointment should be prepared in a timely fashion. The D&amp;I objectives from best practice provision 2.1.5 should be considered in the preparation of the appointment or reappointment.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 11.2.
2.2.2	<p><b>Appointment and reappointment periods – supervisory board members</b> A supervisory board member is appointed for a period of four years and may then be reappointed once for another four-year period. The supervisory board member may then be reappointed again for a period of two years, which appointment may be extended by at most two years. In the event of reappointment after an eight-year period, reasons should be given</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 2.4.

Nr	Subject	Comply or explain
	in the report of the supervisory board. At any appointment or reappointment, the profile referred to in best practice provision 2.1.1 should be observed.	
2.2.3	<p><b>Early retirement</b></p> <p>A member of the supervisory board or the management board should retire early in the event of inadequate performance, structural incompatibility of interests, and in other instances in which this is deemed necessary by the supervisory board. In the event of the early retirement of a member of the management board or the supervisory board, the company should issue a press release mentioning the reasons for the departure.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 2.7 and By-laws of the Board of Management art 11.6.
2.2.4	<p><b>Succession</b></p> <p>The supervisory board should ensure that the company has a sound plan in place for the succession of management board and supervisory board members that is aimed at retaining the balance in the requisite expertise, experience and diversity. Due regard should be given to the profile referred to in best practice provision 2.1.1 in drawing up the plan for supervisory board members. The supervisory board should also draw up a retirement schedule in order to avoid, as much as possible, supervisory board members retiring simultaneously. The retirement schedule should be published on the company's website.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 2.6 and 8.1 sub a and By-laws of the Board of Management art 11.5. The retirement schedule is published on KPN's <a href="#">website</a> at Governance → Board of Management or Supervisory Board.
2.2.5	<p><b>Duties of the selection and appointment committee</b></p> <p>The selection and appointment committee should prepare the supervisory board's decision-making and report to the supervisory board on its deliberations and findings.</p> <p>The selection and appointment committee should in any event focus on:</p> <ol style="list-style-type: none"> <li>i. drawing up selection criteria and appointment procedures for management board members and supervisory board members;</li> <li>ii. periodically assessing the size and composition of the management board and the supervisory board, and making a proposal for a composition profile of the supervisory board;</li> <li>iii. periodically assessing the functioning of individual management board members and supervisory board members, and reporting on this to the supervisory board;</li> <li>iv. drawing up a plan for the succession of management board members and supervisory board members;</li> <li>v. making proposals for appointments and reappointments; and</li> <li>vi. supervising the policy of the management board regarding the selection criteria and appointment procedures for senior management.</li> </ol>	Current practice at KPN; Refer to Terms of Reference of the Nomination & Corporate Governance Committee art 3.1.
2.2.6	<p><b>Evaluation by the supervisory board</b></p> <p>At least once per year, outside the presence of the management board, the supervisory board should evaluate its own functioning, the functioning of the various committees of the supervisory board and of the individual supervisory board</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 8.3.

Nr	Subject	Comply or explain
	<p>members, and discuss the conclusions of this evaluation. In doing so, attention should be paid to:</p> <ul style="list-style-type: none"> <li>i. substantive aspects, conduct and culture, the mutual interaction and collaboration, and the interaction with the management board;</li> <li>ii. events that occurred in practice from which lessons may be learned; and</li> <li>iii. the desired profile, composition, competencies and expertise of the supervisory board.</li> </ul> <p>The evaluation should take place periodically under the supervision of an external expert.</p>	<p>Refer also to Terms of Reference of the Nomination &amp; Corporate Governance Committee art 3.4.</p>
2.2.7	<p><b>Evaluation of the management board</b>  At least once per year, outside the presence of the management board, the supervisory board should evaluate both the functioning of the management board as a whole and that of the individual management board members, and should discuss the conclusions that must be attached to the evaluation, such also in light of the succession of management board members. At least once annually, the management board should also evaluate its own functioning as a whole and that of the individual management board members.</p>	<p>Current practice at KPN;  Refer to By-laws of the Supervisory Board art 8.4 and By-laws of the Board of Management art 13.2 sub g.  Refer also to Terms of Reference of the Nomination &amp; Corporate Governance Committee art 3.4.</p>
2.2.8	<p><b>Evaluation accountability</b>  The supervisory board's report should state:</p> <ul style="list-style-type: none"> <li>i. how the evaluation of the supervisory board, the various committees and the individual supervisory board members has been carried out;</li> <li>ii. how the evaluation of the management board and the individual management board members has been carried out;</li> <li>iii. the main findings and conclusions of the evaluations; and</li> <li>iv. what has been or will be done with the conclusions from the evaluations.</li> </ul>	<p>Current practice at KPN:  Refer to the 'Supervisory Board Report' in the Integrated Annual Report 2025.</p>
<i>Principle</i> 2.3	<p><b>Organisation of the supervisory board and reports</b>  The supervisory board should ensure that it functions effectively. The supervisory board should establish committees to prepare the supervisory board's decision-making. The foregoing does not affect the responsibility of the supervisory board as an organ and of the individual members of the supervisory board for obtaining information and forming an independent opinion.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.  Refer also to By-laws of the Supervisory Board art 5.1, art 5.2 and art 6.6.</p>
2.3.1	<p><b>Supervisory board's terms of reference</b>  The division of duties within the supervisory board and the procedures of the supervisory board should be laid down in terms of reference. The supervisory board's terms of reference should include a paragraph dealing with its relations with the management board, the general meeting, the employee participation body (if any) and the executive committee (if any). The terms of reference should be posted on the company's website.</p>	<p>Current practice at KPN;  Refer to By-laws of the Supervisory Board art. 0.5.  The By-laws are published on KPN's <a href="#">website</a>.</p>

Nr	Subject	Comply or explain
2.3.2	<p><b>Establishment of committees</b></p> <p>If the supervisory board consists of more than four members, it should appoint from among its members an audit committee, a remuneration committee and a selection and appointment committee. Without prejudice to the collegiate responsibility of the supervisory board, the duty of these committees is to prepare the decision-making of the supervisory board. If the supervisory board decides not to establish an audit committee, a remuneration committee or a selection and appointment committee, the best practice provisions applicable to such committees should apply to the entire supervisory board.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 5.1 and 5.2.</p> <p>The Supervisory Board has four Committees: Audit Committee, Remuneration Committee, Nomination &amp; Corporate Governance Committee and the ESG Committee.</p>
2.3.3	<p><b>Committees' terms of reference</b></p> <p>The supervisory board should draw up terms of reference for the audit committee, the remuneration committee and the selection and appointment committee. The terms of reference should indicate the role and responsibility of the committee concerned, its composition and the manner in which it discharges its duties. The terms of reference should be posted on the company's website.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 5.4 and the Terms of Reference of the respective Committees.</p> <p>The Terms of Reference are published on KPN's <a href="#">website</a>.</p>
2.3.4	<p><b>Composition of the committees</b></p> <p>The audit committee or the remuneration committee should not be chaired by the chairman of the supervisory board or by a former member of the management board of the company. More than half of the members of the committees should be independent within the meaning of best practice provision 2.1.8.</p>	<p>Current practice at KPN; Refer to Terms of Reference of the Audit Committee art 2.1 and 2.3 and Terms of Reference of the Remuneration Committee art 2.1 and 2.3.</p> <p>Regarding the independence of Committee members refer to art 2.1 in the Terms of Reference of the respective Committees.</p> <p>Refer also to chapter 'Composition of the Supervisory Board' and the Supervisory Board Report in the Integrated Annual Report 2025.</p>
2.3.5	<p><b>Committee reports</b></p>	<p>Current practice at KPN;</p>

Nr	Subject	Comply or explain
	<p>The supervisory board should receive from each of the committees a report of their deliberations and findings. In the report of the supervisory board it should comment on how the duties of the committees were carried out in the financial year. In this report, the composition of the committees, the number of committee meetings and the main items discussed at the meetings should be mentioned.</p>	<p>Refer to By-laws of the Supervisory Board art 5.3. Refer to art 5.1 in the Terms of Reference of the respective Committees.</p> <p>Refer also to the Supervisory Board Report in the Integrated Annual Report 2025, chapter 'Committee reporting'.</p>
2.3.6	<p><b>Chairman of the supervisory board</b></p> <p>The chairman of the supervisory board should in any case ensure that:</p> <ul style="list-style-type: none"> <li>i. the supervisory board has proper contact with the management board, the employee participation body (if any) and the general meeting;</li> <li>ii. the supervisory board elects a vice-chairman;</li> <li>iii. there is sufficient time for deliberation and decision-making by the supervisory board;</li> <li>iv. the supervisory board members receive all information that is necessary for the proper performance of their duties in a timely fashion;</li> <li>v. the supervisory board and its committees function properly;</li> <li>vi. the functioning of individual management board members and supervisory board members is assessed at least annually;</li> <li>vii. the supervisory board members and management board members follow their induction programme;</li> <li>viii. the supervisory board members and management board members follow their education or training programme;</li> <li>ix. the management board performs activities in respect of culture;</li> <li>x. the supervisory board recognises signs from the enterprise affiliated with the company and ensures that any actual or suspected material misconduct and irregularities are reported to the supervisory board without delay;</li> <li>xi. the general meeting proceeds in an orderly and efficient manner;</li> <li>xii. effective communication with shareholders is assured; and</li> <li>xiii. the supervisory board is involved closely, and at an early stage, in any merger or acquisition processes.</li> </ul> <p>The chairman of the supervisory board should consult regularly with the chairman of the management board.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 3.3 and 3.4.</p>
2.3.7	<p><b>Vice-chairman of the supervisory board</b></p>	<p>Current practice at KPN;</p>

Nr	Subject	Comply or explain
	The vice-chairman of the supervisory board should deputise for the chairman when the occasion arises.	Refer to By-laws of the Supervisory Board art 3.2.
2.3.8	<p><b>Delegated supervisory board member</b></p> <p>A delegated supervisory board member is a supervisory board member who has a special duty. The delegation must not extend beyond the duties of the supervisory board itself and must not include the management of the company. Its purpose is more intensive supervision and advice and more regular consultation with the management board. The delegation should only be of a temporary nature. The delegation must not detract from the duties and powers of the supervisory board. The delegated supervisory board member continues to be a member of the supervisory board and should report regularly on the execution of his special duty to the plenary supervisory board.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 2.9.</p> <p>The Supervisory Board does not have a delegated Supervisory Board member.</p>
2.3.9	<p><b>Temporary management board function of a supervisory board member</b></p> <p>A supervisory board member who temporarily takes on the management of the company, where the management board members are absent or unable to fulfil their duties, should resign from the supervisory board.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 2.8.</p>
2.3.10	<p><b>Company secretary</b></p> <p>The supervisory board should be supported by the company secretary. The secretary:</p> <ul style="list-style-type: none"> <li>i. should ensure that the proper procedures are followed and that the statutory obligations and obligations under the articles of association are complied with;</li> <li>ii. should facilitate the provision of information of the management board and the supervisory board; and</li> <li>iii. should support the chairman of the supervisory board in the organisation of the affairs of the supervisory board, including the provision of information, meeting agendas, evaluations and training programmes.</li> </ul> <p>The company secretary should, either on the initiative of the supervisory board or otherwise, be appointed and dismissed by the management board, after the approval of the supervisory board has been obtained.</p> <p>If the secretary also undertakes work for the management board and notes that the interests of the management board and the supervisory board diverge, as a result of which it is unclear which interests the secretary should represent, the secretary should report this to the chairman of the supervisory board.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 4 and Annex 2 sub (o). Refer also to By-laws of the Board of Management art 15.</p> <p>Mr J. Spanbroek (General Counsel) is Company Secretary since February 2013.</p>
2.3.11	<p><b>Report of the supervisory board</b></p> <p>The annual statements of the company include a report by the supervisory board. In this report, the supervisory board should render account of the supervision conducted in the past financial year, reporting in any event on the items referred to in best practice provisions 1.1.3, 2.1.2, 2.1.10, 2.2.8, 2.3.5 and 2.4.4 and, if applicable, the items referred to in best practice provisions 1.3.6 and 2.2.2.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 9.2 and the Supervisory Board Report in the Integrated Annual Report 2025.</p>
Principle 2.4	<b>Decision-making and functioning</b>	KPN agrees with the principle, which is implemented by

Nr	Subject	Comply or explain
	The management board and the supervisory board should ensure that decisions are made in a balanced and effective manner while taking account of the interests of <i>stakeholders</i> . The management board should ensure that information is provided in a timely and sound manner. The management board and the supervisory board should keep their knowledge and skills up to date and devote sufficient time to their duties and responsibilities. They should ensure that, in performing their duties, they have the information that is required for effective decision-making.	compliance with the Best Practices as set out below.
2.4.1	<b>Stimulating openness and accountability</b> The management board and the supervisory board are each responsible for stimulating openness and accountability within the body of which they form part, and between the different bodies within the company.	Current practice at KPN; Refer to By-laws of the Board of Management art 4.4 and By-laws of the Supervisory Board art 6.3.
2.4.2	<b>Other positions</b> Management board members and supervisory board members should report any other positions they may hold to the supervisory board in advance and, at least annually, the other positions should be discussed at the supervisory board meeting. The acceptance of membership of a supervisory board by a management board member requires the approval of the supervisory board.	Current practice at KPN; Refer to By-laws of the Board of Management art 21.1 and By-laws of the Supervisory Board 22.4.
2.4.3	<b>Point of contact for the functioning of supervisory board and management board members</b> The chairman of the supervisory board should act on behalf of the supervisory board as the main contact for the management board, supervisory board members and shareholders regarding the functioning of management board members and supervisory board members. The vice-chairman should act as a contact for individual supervisory board members and management board members regarding the functioning of the chairman.	Current practice at KPN; Refer to By-laws of the Supervisory Board art 3.2 and 3.3.
2.4.4	<b>Attendance at supervisory board meetings</b> Supervisory board members should attend supervisory board meetings and the meetings of the committees of which they are a part. If supervisory board members are frequently absent from these meetings, they should be held to account on this. The report of the supervisory board should state the absenteeism rate from supervisory board and committee meetings of each supervisory board member.	Current practice at KPN; Refer to By-laws of the Supervisory Board art 17.  Refer to art 6.5 in the Terms of Reference of the respective Committees.  Refer also to the Supervisory Board Report in the Integrated Annual Report 2025 for an overview of attendance per member.
2.4.5	<b>Induction programme for supervisory board members</b> All supervisory board members should follow an induction programme geared to their role. The induction programme should in any event cover general financial, social and legal affairs, financial and sustainability reporting by the company,	Current practice at KPN; Refer to By-laws of the Supervisory Board art 24.1 and art 3.4 sub h.

Nr	Subject	Comply or explain
	any specific aspects that are unique to the relevant company and its business activities, the company culture and the relationship with the employee participation body (if any), and the responsibilities of a supervisory board member.	
2.4.6	<p><b>Development</b></p> <p>The management board and the supervisory board should each conduct an annual review for their own body to identify any aspects with regard to which the supervisory board members and management board members require training or education.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 24.2 and art 3.4 sub h. Also refer to the By-laws of the Board of Management art 13.2 sub g.
2.4.7	<p><b>Information safeguards</b></p> <p>The management board should ensure that internal procedures are established and maintained which safeguard that all relevant information is known to the management board and the supervisory board in a timely fashion. The supervisory board should supervise the establishment and implementation of these procedures.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 3.3 and By-laws of the Supervisory Board art 4.3, art 7.1 sub g and art 7.3.
2.4.8	<p><b>Supervisory board members' responsibility for obtaining information</b></p> <p>The supervisory board and each individual supervisory board member have their own responsibility for obtaining the information from the management board, the internal audit function, the external auditor and the employee participation body (if any) that the supervisory board needs in order to be able to carry out its duties properly as a supervisory body.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 6.6.
2.4.9	<p><b>Obtaining information from officers and external parties</b></p> <p>If the supervisory board considers it necessary, it may obtain information from officers and external advisors of the company. The company should provide the necessary means to this end. The supervisory board may require that certain officers and external advisors attend its meetings.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 6.6, 6.7 and 6.8.
<p><i>Principle</i> 2.5</p>	<p><b>Culture</b></p> <p>The management board is responsible for creating a culture aimed at sustainable long-term value creation for the company and its affiliated enterprise. The supervisory board should supervise the activities of the management board in this regard.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to By-laws of the Board of Management art 4.3 and By-laws of the Supervisory Board art 7.1 sub b.
2.5.1	<p><b>Management board's responsibility for culture</b></p> <p>The management board should adopt values for the company and its affiliated enterprise that contribute to a culture focused on sustainable long-term value creation, and discuss these with the supervisory board. The management board is responsible for the incorporation and maintenance of these values within the company and its affiliated</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 4.3.

Nr	Subject	Comply or explain
	<p>enterprise. The management board should encourage behaviour that is in keeping with the values and propagate these values through leading by example. Attention must be paid to the following, among other things:</p> <ul style="list-style-type: none"> <li>i. the strategy and the business model;</li> <li>ii. the environment in which the enterprise operates;</li> <li>iii. the existing culture within the enterprise, and whether it is desirable to implement any changes in this; and</li> <li>iv. the social safety within the enterprise and the ability to discuss and report actual or suspected misconduct or irregularities.</li> </ul>	
2.5.2	<p><b>Code of Conduct</b> The management board should draw up a code of conduct and monitor its effectiveness and compliance with this code, on the part of both itself and the employees of the company. The management board should inform the supervisory board of its findings and observations with regard to the effectiveness of and compliance with the code. The code of conduct should be posted on the company's website.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 4.3. The Code of Conduct is published on KPN's <a href="#">website</a>.</p>
2.5.3	<p><b>Employee participation</b> If the company has established an employee participation body, the following should also be discussed in the consultations between the management board, the supervisory board and such employee participation body:</p> <ul style="list-style-type: none"> <li>i. the conduct and culture in the company and its affiliated enterprise;</li> <li>ii. the values adopted by the management board on the basis of best practice provision 2.5.1, and</li> <li>iii. the company's D&amp;I policy.</li> </ul>	<p>Current practice at KPN, Refer to By-laws of the Board of Management art 4.3 sub e, art 4.5 and art. 8.</p>
2.5.4	<p><b>Reporting on culture</b> In the management report, the management board should provide explanatory notes on:</p> <ul style="list-style-type: none"> <li>i. the culture within the enterprise, and whether it is desirable to implement any changes in this;</li> <li>ii. how the culture, the underlying values and conduct promoted within the enterprise contribute to sustainable long-term value creation and, if it is considered desirable to amend these, which initiatives are taken to further increase this contribution; and</li> <li>iii. the effectiveness of, and compliance with, the code of conduct.</li> </ul>	<p>Current practice at KPN; Refer to the Integrated Annual Report 2025, chapter 'Sustainability Statement', section 'Business conduct'. In the Integrated Annual Report 2025 you can find the link to our Culture-Manifesto: <a href="#">Website</a></p>
Principle 2.6	<p><b>Misconduct and irregularities</b> The management board and the supervisory board should be alert to signs of actual or suspected misconduct or irregularities. The management board should establish a procedure for reporting actual or suspected misconduct or irregularities, and take appropriate follow-up action on the basis of these reports. The supervisory board monitors the management board in this regard.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.</p>
2.6.1	<p><b>Procedure for reporting actual or suspected misconduct or irregularities</b> The management board should establish a procedure for reporting actual or suspected misconduct or irregularities within the company and its affiliated enterprise. The procedure should be posted on the company's website. The</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 4.6.</p>

Nr	Subject	Comply or explain
	management board should ensure that employees have the opportunity to file such a report without jeopardising their legal position.	The procedure for reporting actual or suspicion of misconduct or irregularities is published on KPN's <a href="#">website</a> .
2.6.2	<p><b>Informing the chairman of the supervisory board</b></p> <p>The management board should inform the chairman of the supervisory board without delay of any signs of actual or suspected material misconduct or irregularities within the company and its affiliated enterprise.</p> <p>If the actual or suspected misconduct or irregularity pertains to the functioning of a management board member, employees can report this directly to the chairman of the supervisory board.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 4.6 and By-laws of the Supervisory Board art 9.1 sub b.
2.6.3	<p><b>Notification by the external auditor</b></p> <p>The external auditor should inform the management board and the chairman of the audit committee without delay if, during the performance of his duties, he discovers or suspects an instance of misconduct or irregularity. If the actual or suspected misconduct or irregularity pertains to the functioning of one or more management board members, the external auditor should report this directly to the chairman of the supervisory board.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 10.7. Refer also to By-laws of the Board of Management art 6.5.
2.6.4	<p><b>Notification by the internal audit function</b></p> <p>The internal audit function should inform the management board and the chairman of the audit committee without delay if, during the performance of his duties, he discovers or suspects an instance of material misconduct or irregularity. If the actual or suspected material misconduct or irregularity pertains to the functioning of one or more management board members, the internal audit function should report this to the chairman of the supervisory board.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 5.2.
2.6.5	<p><b>Oversight by the supervisory board</b></p> <p>The supervisory board monitors the operation of the procedure for reporting actual or suspected misconduct or irregularities, appropriate and independent investigations into signs of misconduct or irregularities, and, if an instance of misconduct or irregularity has been discovered, an adequate follow-up of any recommendations for remedial actions. In order to safeguard the independence of the investigation in cases where the management board itself is involved, the supervisory board should have the option of initiating its own investigation into any signs of misconduct or irregularities and to coordinate this investigation.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 9.1 sub c.
Principle 2.7	<p><b>Preventing conflicts of interest</b></p> <p>Any form of conflict of interest between the company and the members of its management board or supervisory board should be prevented. To avoid conflicts of interest, adequate measures should be taken. The supervisory board is responsible for the decision-making on dealing with conflicts of interest regarding management board members, supervisory board members and majority shareholders in relation to the company.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to By-laws of the Board of Management art 20.1 and By-laws of the Supervisory Board art 8.1 sub f.

Nr	Subject	Comply or explain
2.7.1	<p><b>Preventing conflicts of interest</b>  Management board members and supervisory board members are alert to conflicts of interest and should in any case refrain from the following:</p> <ul style="list-style-type: none"> <li>i. competing with the company;</li> <li>ii. demanding or accepting substantial gifts from the company for themselves or their spouse, registered partner or other life companion, foster child or relative by blood or marriage up to the second degree;</li> <li>iii. providing unjustified advantages to third parties at the company's expense;</li> <li>iv. taking advantage of business opportunities to which the company is entitled for themselves or for their spouse, registered partner or other life companion, foster child or relative by blood or marriage up to the second degree.</li> </ul>	<p>Current practice at KPN;  Refer to By-laws of the Board of Management art 20.2 and By-laws of the Supervisory Board art 21.2.</p>
2.7.2	<p><b>Terms of reference</b>  The terms of reference of the supervisory board should contain rules on dealing with conflicts of interest, including conflicting interests between management board members and supervisory board members on the one hand and the company on the other. The terms of reference should also stipulate which transactions require the approval of the supervisory board. The company should draw up regulations governing ownership of, and transactions in, securities by management or supervisory board members, other than securities issued by the company.</p>	<p>Current practice at KPN;  Refer to By-laws of the Board of Management art 22 and By-laws of the Supervisory Board art 23.  Refer also to the KPN Inside Information Code of Conduct, that is published on KPN's <a href="#">website</a>.</p>
2.7.3	<p><b>Reporting</b>  A conflict of interest may exist if the company intends to enter into a transaction with a legal entity:</p> <ul style="list-style-type: none"> <li>i. in which a member of the management board or the supervisory board personally has a material financial interest; or</li> <li>ii. which has a member of its management board or the supervisory board who is related under family law to a member of the management board or the supervisory board of the company.</li> </ul> <p>A management board member should report any potential conflict of interest in a transaction that is of material significance to the company and/or to such management board member to the chairman of the supervisory board and to the other members of the management board without delay. The management board member should provide all relevant information on this subject, including information relevant to the situation regarding his spouse, registered partner or life companion, foster child or relative by blood or marriage up to the second degree.</p> <p>A supervisory board member should report any potential conflict of interest in a transaction that is of material significance to the company and/or to such supervisory board member to the chairman of the supervisory board without delay and provide all relevant information on this subject, including information relevant to the situation regarding his spouse, registered partner or life companion, foster child or relative by blood or marriage up to the second degree. If the chairman of the supervisory board has a potential conflict of interest, he must report this to the vice-chairman of the supervisory board without delay.</p>	<p>Current practice at KPN;  Refer to By-laws of the Board of Management art 20.3 and 20.4 and By-laws of the Supervisory Board art 21.3 and 21.4.</p>

Nr	Subject	Comply or explain
	The supervisory board should decide, outside the presence of the management board member or supervisory board member concerned, whether there is a conflict of interest.	
2.7.4	<p><b>Accountability regarding transactions: management board and supervisory board members</b></p> <p>All transactions in which there are conflicts of interest with management board members or supervisory board members should be agreed on terms that are customary in the market. Decisions to enter into transactions in which there are conflicts of interest with management board members or supervisory board members that are of material significance to the company and/or to the relevant management board members or supervisory board members should require the approval of the supervisory board. Such transactions should be published in the management report, together with a statement of the conflict of interest and a declaration that best practice provisions 2.7.3 and 2.7.4 have been complied with.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 20.5 and By-laws of the Supervisory Board art 21.6 and Annex 2 sub (r) and (s). Refer also to note 23 ‘Related-party transactions’ in the Integrated Annual Report 2025.
2.7.5	<p><b>Accountability regarding transactions: majority shareholders</b></p> <p>All transactions between the company and legal or natural persons who hold at least ten per cent of the shares in the company should be agreed on terms that are customary in the market. Decisions to enter into transactions with such persons that are of material significance to the company and/or to such persons should require the approval of the supervisory board. Such transactions should be published in the management report, together with a declaration that best practice provision 2.7.5 has been complied with.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 20.6 and By-laws of the Supervisory Board Annex 2 sub (q). Refer also to note 23 ‘Related-party transactions’ in the Integrated Annual Report 2025.
2.7.6	<p><b>Personal loans</b></p> <p>The company should not grant its management board members and supervisory board members any personal loans, guarantees or the like unless in the normal course of business and on terms applicable to the personnel as a whole, and after approval of the supervisory board. Loans should not be forgiven.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 12.4 and art 20.4.
<i>Principle</i> 2.8	<p><b>Takeover situations</b></p> <p>In the event of a takeover bid for the company’s shares, or for the depositary receipts for the company’s shares, if it concerns a private bid for a business unit or a participating interest, where the value of the bid exceeds the threshold referred to in Article 2:107a(1)(c) of the Dutch Civil Code, and/or involves other substantial changes in the structure of the company, both the management board and the supervisory board should ensure that the stakeholder interests concerned are carefully weighed and any conflict of interest for supervisory board members or management board members is avoided. The management board and the supervisory board should be guided in their actions by the interests of the company and its affiliated enterprise.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.
2.8.1	<p><b>Supervisory board involvement</b></p> <p>When a takeover bid for the company’s shares or for the depositary receipts for the company’s shares is being prepared, in the event of a private bid for a business unit or a participating interest, where the value of the bid exceeds the threshold referred to in Article 2:107a(1)(c) of the Dutch Civil Code, and/or in the event of other substantial changes in the structure of</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 10.1 and By-laws of the Supervisory Board art 14.1.

Nr	Subject	Comply or explain
	the company, the management board should ensure that the supervisory board is involved in the takeover process and/or the change in the structure closely and in a timely fashion.	
2.8.2	<p><b>Informing the supervisory board about a request for inspection by a competing bidder</b></p> <p>If a takeover bid has been announced for the shares, or depositary receipts for shares, in the company, and the management board receives a request from a competing bidder to inspect the company's records, the management board should discuss this request with the supervisory board without delay.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 10.2 and By-laws of the Supervisory Board art 14.2.
2.8.3	<p><b>Management board's position on a private bid</b></p> <p>If a private bid for a business unit or a participating interest has been made public, where the value of the bid exceeds the threshold referred to in Section 2:107a(1)(c) of the Dutch Civil Code, the management board of the company should as soon as possible make public its position on the bid and the reasons for this position.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 10.3.
<b>CHAPTER 3. REMUNERATION</b>		
<p><i>Principle</i></p> <p>3.1</p>	<p><b>Remuneration policy – management board</b></p> <p>The remuneration policy applicable to management board members should be clear and easy to understand, should focus on sustainable long-term value creation for the company and its affiliated enterprise, and take into account the internal pay ratios within the enterprise. The remuneration policy should not encourage management board members to act in their own interest, nor to take risks that are not in keeping with the strategy formulated and the risk appetite that has been established. The supervisory board is responsible for formulating the remuneration policy and its implementation.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to By-laws of the Supervisory Board art 12.1.
3.1.1	<p><b>Remuneration policy proposal</b></p> <p>The remuneration committee should submit a clear and understandable proposal to the supervisory board concerning the remuneration policy to be pursued with regard to the management board. The supervisory board should present the policy to the general meeting for adoption.</p>	Current practice at KPN; Refer to Terms of Reference of the Remuneration Committee art 3.1 sub (a) and By-laws of the Supervisory Board art 12.1.
3.1.2	<p><b>Remuneration policy</b></p> <p>The following aspects should in any event be taken into consideration when formulating the remuneration policy:</p> <ul style="list-style-type: none"> <li>i. the objectives of the strategy for the implementation of sustainable long-term value creation within the meaning of best practice provision 1.1.1;</li> <li>ii. the scenario analyses carried out in advance;</li> <li>iii. the pay ratios within the company and its affiliated enterprise;</li> <li>iv. the development of the market price of the shares;</li> <li>v. an appropriate ratio between the variable and fixed remuneration components. The variable remuneration component is linked to measurable performance criteria determined in advance, which are predominantly long-term in character;</li> <li>vi. if shares are being awarded, the terms and conditions governing this. Shares should be held for at least five years after they are awarded; and</li> <li>vii. if share options are being awarded, the terms and conditions governing this and the terms and conditions subject to</li> </ul>	Current practice at KPN; Refer to Terms of Reference of the Remuneration Committee art 3.1 sub (a).  The current remuneration policy, as approved by the Annual General Meeting (AGM) of Shareholders in 2024, does not provide for the granting of options.  The current remuneration policy is available on <a href="#">KPN's website</a> .

Nr	Subject	Comply or explain
	which the share options can be exercised. In any case, share options cannot be exercised during the first three years after they are awarded.	
3.1.3	<p><b>Remuneration – executive committee</b></p> <p>If the management board works with an executive committee, the management board should inform the supervisory board about the remuneration of the members of the executive committee who are not management board members. The management board should discuss this remuneration with the supervisory board annually.</p>	N.A.
<i>Principle</i> 3.2	<p><b>Determination of management board remuneration</b></p> <p>The supervisory board should determine the remuneration of the individual members of the management board, within the limits of the remuneration policy adopted by the general meeting. The remuneration committee should prepare the supervisory board’s decision-making regarding the determination of remuneration. Inadequate performance of duties should not be rewarded.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to By-laws of the Supervisory Board art 12.2.
3.2.1	<p><b>Remuneration committee’s proposal</b></p> <p>The remuneration committee should submit a proposal to the supervisory board concerning the remuneration of individual members of the management board. The proposal is drawn up in accordance with the remuneration policy that has been established and will, in any event, cover the remuneration structure, the amount of the fixed and variable remuneration components, the performance criteria used, the scenario analyses that are carried out and the pay ratios within the company and its affiliated enterprise.</p>	Current practice at KPN; Refer to Terms of Reference of the Remuneration Committee art 3.1 sub (b) and By-laws of the Supervisory Board art 12.2.
3.2.2	<p><b>Management board members’ views on their own remuneration</b></p> <p>When drafting the proposal for the remuneration of management board members, the remuneration committee should take note of individual management board members’ views with regard to the amount and structure of their own remuneration. The remuneration committee should ask the members of the management board to pay attention to the aspects referred to in best practice provision 3.1.2.</p>	Current practice at KPN; Refer to Terms of Reference of the Remuneration Committee art 3.3 and By-laws of the Supervisory Board art 12.2.
3.2.3	<p><b>Severance payments</b></p> <p>The remuneration in the event of dismissal should not exceed one year’s salary (the ‘fixed’ remuneration component). Severance pay will not be awarded if the agreement is terminated early at the initiative of the management board member, or in the event of seriously culpable or negligent behaviour on the part of the management board member.</p>	We agree to the best practice of a maximum severance payment of one year’s base salary and have adopted that in our policies.
<i>Principle</i> 3.3	<p><b>Remuneration – supervisory board</b></p> <p>The supervisory board should submit a clear and understandable proposal for its own appropriate remuneration to the general meeting. The remuneration of supervisory board members should promote an adequate performance of their role and should not be dependent on the results of the company.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to By-laws of the Supervisory Board art 20.1 and 20.2.

Nr	Subject	Comply or explain
		The current remuneration policy is available on <a href="#">KPN's website</a> .
3.3.1	<b>Time spent and responsibility</b> The remuneration of the supervisory board members should reflect the time spent and the responsibilities of their role.	Current practice at KPN.
3.3.2	<b>Remuneration of supervisory board members</b> Supervisory board members must not be awarded remuneration in the form of shares and/or rights to shares.	Current practice at KPN; Refer to By-laws of the Supervisory Board art 20.2.
3.3.3	<b>Share ownership</b> Shares held by a supervisory board member in the company on whose supervisory board they serve should be long-term investments.	Current practice at KPN. Refer to the KPN Inside Information Code of Conduct that is published on KPN's <a href="#">website</a> .
<i>Principle</i> 3.4	<b>Accountability for implementation of remuneration policy</b> In the remuneration report, the supervisory board should render account of the implementation of the remuneration policy in a transparent manner. The report should be posted on the company's website.	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. The Remuneration Report is included in the Integrated Annual Report 2025 and available on <a href="#">KPN's website</a> Refer also to By-laws of the Supervisory Board art 12.3.
3.4.1	<b>Remuneration report</b> The remuneration committee should prepare the remuneration report. This report should in any event describe, in a transparent manner, in addition to the matters required by law: <ol style="list-style-type: none"> <li>i. how the remuneration policy has been implemented in the past financial year;</li> <li>ii. how implementation of the remuneration policy contributes to sustainable long-term value creation;</li> <li>iii. how scenario analyses have been taken into consideration;</li> <li>iv. the pay ratios within the company and its affiliated enterprise and, if applicable, any changes in these ratios compared to at least five previous financial years;</li> <li>v. in the event a management board member receives variable remuneration, how this remuneration contributes to sustainable long-term value creation, the measurable performance criteria determined in advance on which the variable remuneration depends, and the relationship between the remuneration and performance; and</li> </ol>	Current practice at KPN; Refer to Terms of Reference of the Remuneration Committee 3.1 sub (d). Refer also to the Remuneration Report in the Integrated Annual Report 2025 and on <a href="#">KPN's website</a> .

Nr	Subject	Comply or explain
	vi. in the event that a current or former management board member receives a severance payment, the reason for this payment.	
3.4.2	<p><b>Agreement of management board member</b></p> <p>The main elements of the agreement of a management board member with the company should be published on the company's website in a transparent overview after the agreement has been concluded, and in any event no later than the date of the notice calling the general meeting at which the appointment of the management board member will be proposed.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 12.5.</p> <p>The main elements of the agreement are summarized in the agenda of the (Extraordinary) AGM of Shareholders and published on KPN's <a href="#">website</a>.</p> <p>The main elements are also included in the annual Remuneration Report as included in the Integrated Annual Report 2025.</p>
<i>CHAPTER 4. THE GENERAL MEETING</i>		
Principle 4.1	<p><b>The general meeting</b></p> <p>The general meeting should be able to exert such influence on the policies of the management board and the supervisory board of the company that it plays a fully-fledged role in the system of checks and balances in the company. Good corporate governance requires the fully-fledged participation of shareholders in the decision-making in the general meeting.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below.</p>
4.1.1	<p><b>Supervisory board supervision</b></p> <p>The supervisory board's supervision of the management board should include the supervision of relations with shareholders.</p>	<p>Current practice at KPN; Refer to By-laws of the Supervisory Board art 7.1 sub h.</p>
4.1.2	<p><b>Proper conduct of business at meetings</b></p> <p>The chairman of the general meeting is responsible for ensuring the proper conduct of business at meetings in order to promote a meaningful discussion at the meeting.</p>	<p>Current practice at KPN. Refer to the By-laws of the Supervisory Board art 3.4 sub k.</p>
4.1.3	<p><b>Agenda</b></p> <p>The agenda of the general meeting should list which items are up for discussion and which items are to be voted on. The following items should be dealt with as separate agenda items:</p> <ul style="list-style-type: none"> <li>i. material changes to the articles of association;</li> <li>ii. proposals relating to the appointment of management board and supervisory board members;</li> <li>iii. the policy of the company on additions to reserves and on dividends (the level and purpose of the addition to reserves, the amount of the dividend and the type of dividend);</li> <li>iv. any proposal to pay out dividend;</li> </ul>	<p>Current practice at KPN.</p> <p>Refer for example to the agenda of the AGM of 16 April 2025 that is published on KPN's <a href="#">website</a>.</p> <p>Refer also to the Articles of Association of KPN art 34.2.</p>

Nr	Subject	Comply or explain
	<ul style="list-style-type: none"> <li>v. resolutions to approve the management conducted by the management board (discharge of management board members from liability);</li> <li>vi. resolutions to approve the supervision exercised by the supervisory board (discharge of supervisory board members from liability);</li> <li>vii. any substantial change in the corporate governance structure of the company and in the compliance with this Code; and</li> <li>viii. the appointment of the external auditor.</li> </ul>	
4.1.4	<p><b>Proposal for approval or authorisation</b>  A proposal for approval or authorisation by the general meeting should be explained in writing. In its explanation the management board should deal with all facts and circumstances relevant to the approval or authorisation to be granted. The notes to the agenda should be posted on the company's website.</p>	<p>Current practice at KPN.</p> <p>Refer for example to the agenda of the AGM of 16 April 2025 that is published on KPN's <a href="#">website</a>.</p>
4.1.5	<p><b>Shareholder's explanation when exercising the right to put items on the agenda</b>  If a shareholder has arranged for an item to be put on the agenda, he should explain this at the meeting and, if necessary, answer questions about it.</p>	N.A.
4.1.6	<p><b>Placing of items on the agenda by shareholders</b>  A shareholder should only exercise the right to put items on the agenda after having consulted the management board. If one or more shareholders intend to request that an item be put on the agenda that may result in a change in the company's strategy, for example as a result of the dismissal of one or more management board or supervisory board members, the management board should be given the opportunity to stipulate a reasonable period in which to respond (the response time). The opportunity to stipulate the response time should also apply to an intention as referred to above for judicial leave to call a general meeting pursuant to Article 2:110 of the Dutch Civil Code. The relevant shareholder should respect the response time stipulated by the management board, within the meaning of best practice provision 4.1.7.</p>	N.A.
4.1.7	<p><b>Stipulation of the response time</b>  If the management board stipulates a response time, it should be a reasonable period that does not exceed 180 days from the moment the management board is informed by one or more shareholders of their intention to put an item on the agenda to the day of the general meeting at which the item is to be dealt with. The management board should use the response time for further deliberation and constructive consultation, in any event with the relevant shareholder (or shareholders), and should explore the alternatives. At the end of the response time, the management board should report on this consultation and the exploration to the general meeting. This should be monitored by the supervisory board.</p> <p>The response time may be stipulated only once for any given general meeting and should not apply to an item in respect of which a response time or a statutory reflection period as referred to in Article 2:114b of the Dutch Civil Code has already</p>	Current practice at KPN.

Nr	Subject	Comply or explain
	been stipulated, or to meetings where a shareholder holds at least three-quarters of the issued capital as a consequence of a successful public bid.	
4.1.8	<p><b>Attendance of members nominated for the management board or supervisory board</b>  Management board and supervisory board members nominated for appointment should attend the general meeting at which votes will be cast on their nomination.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 11.4 and By-laws of the Supervisory Board art 2.5.
4.1.9	<p><b>External auditor's attendance</b>  The external auditor may be questioned by the general meeting in relation to his report on the fairness of the financial statements. The external auditor should attend and be entitled to address this meeting for this purpose.</p>	Current practice at KPN; Refer to By-laws of the Supervisory Board art 10.8.
4.1.10	<p><b>Report of the general meeting</b>  The report of the general meeting should be made available on request to the shareholders no later than three months after the end of the meeting, after which shareholders should have the opportunity to react to the report in the following three months. The report should then be adopted in the manner provided for in the articles of association.</p>	Current practice at KPN; The minutes are published on KPN's <a href="#">website</a> .
<i>Principle</i> 4.2	<p><b>Provision of information</b>  The management board and the supervisory board should ensure that the general meeting is adequately provided with information.</p>	KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to By-laws of the Board of Management art 9.2 and By-laws of the Supervisory Board art 13.2.
4.2.1	<p><b>Substantiation of invocation of overriding interest</b>  If the management board and the supervisory board do not provide the general meeting with all information desired with the invocation of an overriding interest on the part of the company, they must give reasons for this.</p>	Current practice at KPN; Refer to By-laws of the Board of Management art 9.3 and By-laws of the Supervisory Board art 13.3.
4.2.2	<p><b>Contacts and dialogue with shareholders</b>  The company should formulate an outline policy on bilateral contacts with the shareholders and should post this policy on its website. Shareholders and the company should be prepared to enter into a dialogue, where appropriate and at their own discretion.</p> <p>The company is expected to facilitate the dialogue unless, in the opinion of the management board, this is not in the interests of the company and its affiliated enterprise.</p> <p>Shareholders are expected to be prepared to enter into a constructive dialogue with the company. If a shareholder enters into a dialogue with the company outside the context of a general meeting, the shareholder shall disclose his full share position (long and short and through derivatives) at the request of the company.</p>	Current practice at KPN; Refer to By-laws of the Board of Management Annex 3 and By-laws of the Supervisory Board Annex 3. Both By-laws are published on KPN's <a href="#">website</a> .

Nr	Subject	Comply or explain
4.2.3	<p><b>Meetings and presentations</b></p> <p>Analyst meetings, analyst presentations, presentations to institutional or other investors and press conferences should be announced in advance on the company's website and by means of press releases. Analyst meetings and presentations to investors should not take place shortly before the publication of the regular financial information. All shareholders should be able to follow these meetings and presentations in real time, by means of webcasting, telephone or otherwise. After the meetings, the presentations should be posted on the company's website.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 9.6 and By-laws of the Supervisory Board art 13.1. The presentations are published on KPN's <a href="#">website</a>.</p>
4.2.4	<p><b>Posting information in a separate section of the website</b></p> <p>The company should post and update information which is relevant to the shareholders and which it is required to publish or submit pursuant to the provisions of company law and securities law applicable to it in a separate section of its website.</p>	<p>Current practice at KPN; Refer to By-laws of the Board of Management art 9.7. The relevant information is published on KPN's <a href="#">website</a>.</p>
4.2.5	<p><b>Management board contacts with press and analysts</b></p> <p>The contacts between the management board on the one hand and the press and financial analysts on the other should be handled and structured carefully and with due observance of the applicable laws and regulations. The company should not do anything that might compromise the independence of analysts in relation to the company and vice versa.</p>	<p>Current practice at KPN.</p>
4.2.6	<p><b>Outline of anti-takeover measures</b></p> <p>The management board should outline all existing or potential anti-takeover measures in the management report and should also indicate in what circumstances and by whom these measures may likely be used.</p>	<p>Current practice at KPN. Refer to the Integrated Annual Report 2025, chapter Corporate Governance, mainly in 'Foundation Preference Shares B KPN (Stichting Preferente Aandelen B KPN)'. Refer also to the information that is published on the <a href="#">website</a> of the Foundation Preference Shares B KPN.</p>
<p><i>Principle</i> 4.3</p>	<p><b>Casting votes</b></p> <p>Participation of as many shareholders as possible in the general meeting's decision-making is in the interest of the company's checks and balances. The company should, in so far as possible, give shareholders the opportunity to vote by proxy and to communicate with all other shareholders.</p>	<p>KPN agrees with the principle, which is implemented by compliance with the Best Practices as set out below. Refer also to the Articles of Association of KPN art 36.7 sub e, art 40.4 and art 41.7.</p>
4.3.1	<p><b>Voting as deemed fit</b></p> <p>Shareholders, including institutional investors (pension funds, insurance companies, investment institutions and asset managers), should exercise their voting rights on an informed basis and as they deem fit. Institutional investors that use the</p>	<p>N.A.</p>

Nr	Subject	Comply or explain
	services of proxy advisors (i) should encourage those proxy advisors to be prepared to enter into a dialogue with the company regarding their voting policy, voting guidelines and voting recommendations, and (ii) ensure that their votes are cast in line with their own voting policy.	
4.3.2	<p><b>Providing voting proxies or voting instructions</b></p> <p>The company should give shareholders and other persons entitled to vote the possibility of issuing voting proxies or voting instructions to an independent third party prior to the general meeting.</p>	<p>Current practice at KPN. Refer to the invitation for the AGM of Shareholders of 2025. Refer also to the Articles of Association of KPN art 36.7 sub e.</p>
4.3.3	<p><b>Cancelling the binding nature of a nomination or dismissal</b></p> <p>The general meeting of shareholders of a company not having statutory two-tier status (“<i>structuurregime</i>”) may adopt a resolution to cancel the binding nature of a nomination for the appointment of a member of the management board or of the supervisory board and/or a resolution to dismiss a member of the management board or of the supervisory board by an absolute majority of the votes cast. It may be provided that this majority should represent a given proportion of the issued capital, which proportion must not be set higher than one-third. If this proportion of the capital is not represented at the meeting, but an absolute majority of the votes cast is in favour of a resolution to cancel the binding nature of a nomination, or to dismiss a board member, a new meeting may be convened at which the resolution may be adopted by an absolute majority of the votes cast, regardless of the proportion of the capital represented at the meeting.</p>	<p>N.A.</p>
4.3.4	<p><b>Voting right on financing preference shares</b></p> <p>The voting right attaching to financing preference shares should be based on the fair value of the capital contribution.</p>	<p>N.A.</p>
4.3.5	<p><b>Publication of institutional investors’ engagement policy</b></p> <p>Institutional investors should implement principle 4.4 when drawing up their engagement policy. Institutional investors should publish their engagement policy on their website.</p>	<p>N.A.</p>
4.3.6	<p><b>Report on the implementation of institutional investors’ engagement policy</b></p> <p>Institutional investors should report at least annually, on their website, on how they implemented their engagement policy. The report should provide in any case a general description of their voting behaviour, as well as an explanation of the most significant votes and the use of the services of proxy advisors.</p> <p>“Most significant votes” should be understood in any event to mean:</p> <ul style="list-style-type: none"> <li>i. votes on matters that have received substantive media attention or votes on items that are regarded by institutional investors as a priority in of the run-up to the general meeting season;</li> <li>ii. votes on a resolution on the agenda of a general meeting (a) that are of strategic importance, or (b) where the institutional investor disagrees with the resolution of the company’s management board; or</li> <li>iii. votes in general meetings of companies in which the institutional investor has a large holding compared to the institutional investor’s holding in other investee companies.</li> </ul>	<p>N.A.</p>

Nr	Subject	Comply or explain
	<p>In addition, institutional investors should report on their website at least once per quarter on whether and, if so, how they have voted as shareholders for each company and voting item. In the report, institutional investors should disclose the key points of the dialogues they have conducted with companies.</p> <p>If an institutional investor votes against a resolution of the management board or abstains from voting on a resolution of the management board, the institutional investor should explain the reasons for its voting behaviour to the management board either pro-actively or at the company's request.</p>	
4.3.7	<p><b>Abstaining from voting in the event of a larger short position than long position</b> Shareholders will abstain from voting if their short position in the company is larger than their long position.</p>	N.A.
4.3.8	<p><b>Share lending</b> Shareholders should recall their lent shares before the voting record date for a general meeting of the company if the agenda for that meeting includes one or more significant matters.</p> <p>The shareholder should determine what is regarded as a significant matter, but this will include, in any event, resolutions on the agenda of a general meeting:</p> <ul style="list-style-type: none"> <li>i. that is of strategic importance;</li> <li>ii. where the shareholder disagrees with the resolution of the management board.</li> </ul>	N.A.
<i>Principle</i> 4.4	<p><b>Recognising the importance of company strategy</b> Shareholders, including institutional investors, recognise the importance of a strategy focused on sustainable long-term value creation for the company and its affiliated enterprise.</p>	N.A.
<i>Principle</i> 4.5	<p><b>Issuing depositary receipts for shares</b> Depositary receipts for shares can be a means of preventing a majority (including a chance majority) of shareholders from controlling the decision-making process as a result of absenteeism at a general meeting. Depositary receipts for shares should not be issued as an anti-takeover protective measure. The board of the trust office should issue voting proxies under all circumstances and without limitations to all depositary receipt holders who request this. The holders of depositary receipts so authorised can exercise the voting right at their discretion. The board of the trust office should have the confidence of the holders of depositary receipts.</p> <p>Depositary receipt holders should have the possibility of recommending candidates for the board of the trust office. The company should not disclose to the trust office information which has not been made public.</p>	N.A.
4.5.1	<p><b>Trust office board</b> The board of the trust office should have the confidence of the holders of depositary receipts and operate independently of the company that has issued the depositary receipts. The trust conditions should specify in what cases and subject to what conditions holders of depositary receipts may request the trust office to call a meeting of holders of depositary receipts.</p>	N.A.

Nr	Subject	Comply or explain
4.5.2	<p><b>Appointment of board members</b></p> <p>The board members of the trust office should be appointed by the board of the trust office, after the vacancy has been announced on the website of the trust office. The meeting of holders of depositary receipts may make recommendations to the board of the trust office for the appointment of persons to the position of board member. No management board members or former management board members, supervisory board members or former supervisory board members, employees or permanent advisors of the company should be a member of the board of the trust office.</p>	N.A.
4.5.3	<p><b>Board appointment period</b></p> <p>A person may be appointed to the board of the trust office for a maximum of two four-year terms, followed by a maximum of two two-year terms. In the event of a reappointment after an eight-year period, reasons should be given in the report of the board of the trust office.</p>	N.A.
4.5.4	<p><b>Attendance of the general meeting</b></p> <p>The board of the trust office should attend the general meeting and should, if desired, make a statement about how it proposes to vote at the meeting.</p>	N.A.
4.5.5	<p><b>Exercise of voting rights</b></p> <p>In exercising its voting rights, the trust office should be guided primarily by the interests of the depositary receipt holders, taking the interests of the company and the enterprise affiliated with it into account.</p>	N.A.
4.5.6	<p><b>Periodic reports</b></p> <p>The trust office should report periodically, but at least once per year, on its activities. The report should be posted on the company's website.</p>	N.A.
4.5.7	<p><b>Contents of the reports</b></p> <p>The report referred to in best practice provision 4.5.6 should, in any event, set out:</p> <ul style="list-style-type: none"> <li>i. the number of shares for which depositary receipts have been issued and an explanation of changes to this number;</li> <li>ii. the work carried out in the financial year;</li> <li>iii. the voting behaviour in the general meetings held in the financial year;</li> <li>iv. the percentage of votes represented by the trust office during the meetings referred to in section iii;</li> <li>v. the remuneration of the members of the board of the trust office;</li> <li>vi. the number of meetings held by the board and the main items dealt with in them;</li> <li>vii. the costs of the activities of the trust office;</li> <li>viii. any external advice obtained by the trust office;</li> <li>ix. the positions or ancillary positions held by the board members of the trust office; and</li> <li>x. the contact details of the trust office.</li> </ul>	N.A.

<b>Nr</b>	<b>Subject</b>	<b>Comply or explain</b>
4.5.8	<b>Voting proxies</b> The board of the trust office should issue voting proxies under all circumstances and without limitations to all depositary receipt holders who request this. Each depositary receipt holder may also issue binding voting instructions to the trust office in respect of the shares which the trust office holds on his behalf.	N.A.
<b>CHAPTER 5. ONE-TIER GOVERNANCE STRUCTURE</b>		
<i>Principle</i> 5.1	<b>One-tier governance structure</b> The composition and functioning of a management board comprising both executive and non-executive directors must be such that the supervision by non-executive directors is properly carried out and independent supervision is assured.	N.A.
5.1.1	<b>Composition of the board of directors</b> The majority of the board of directors is made up of non-executive directors. The requirements for independence stipulated in best practice provisions 2.1.7 and 2.1.8 apply to the non-executive directors.	N.A.
5.1.2	<b>Chairman of the board of directors</b> The chairman of the board of directors chairs the meetings of the board. The chairman of the board of directors should ensure that the board collectively and its committees have a balanced composition and function properly.	N.A.
5.1.3	<b>Independence of the chairman of the board of directors</b> The chairman of the board of directors should not be an executive director or former executive director of the company, and should be independent within the meaning of best practice provision 2.1.8.	N.A.
5.1.4	<b>Composition of committees</b> The committees referred to in best practice 2.3.2 should comprised exclusively non-executive directors. Neither the audit committee nor the remuneration committee can be chaired by the chairman of the board of directors or by a former executive director of the company.	N.A.
5.1.5	<b>Reporting on supervision by non-executive directors</b> The non-executive directors render account of the supervision exercised in the past financial year. They should, as a minimum, report on the items referred to in best practice provisions 1.1.3, 2.1.2, 2.1.10, 2.2.8, 2.3.5 and 2.4.4 and, if applicable, the items referred to in best practice provisions 1.3.6 and 2.2.2.	N.A.

*N.A. = Not Applicable for KPN*