



Sustainable Finance Framework

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1. Sustainability at Proximus

1.1 About Proximus



Proximus is a provider of digital services and communication solutions operating in the Belgian and international markets. We open up a world of digital opportunities, so people live better and work smarter. We do this by building the best open gigabit network, offering products and services tailored to the needs of every customer, by being the trusted partner of companies and Belgian society in their digital evolution and by contributing to a green and digital society

Thanks to our networks, our customers access a wide range of digital services, data and multimedia content, anywhere, anytime. We are laying the foundation for sustainable growth by investing in the gigabit network of the future, and with a truly digital mindset and a spirit of openness towards partnerships and ecosystems.

As a major economic player in Belgium, we want to create a positive impact on the world around us and play our part in bridging the digital divide, providing opportunities for digital talents, and in accelerating the transition to a green and sustainable society.

In pursuing our ambitions, we acknowledge and appreciate the passion and expertise of our employees. They are our most valuable assets. In turn, we offer our employees a challenging and inspiring work environment: we give everybody the chance to grow in a rapidly evolving and extremely innovative environment that

attaches great importance to diversity, collaboration and responsibility.

At Proximus, our employees get the freedom to have a real impact on the lives of our customers. They also work on their own future, by continuously educating themselves and developing their skills.

Proximus is a Public Limited Company under Belgian Public Law, listed on Euronext Brussels (BEL20). Proximus' main shareholder is the Belgian state, owning 53.51% of the company's shares.

Our brands

Through our leading and well-established brands, we meet the demands of a wide range of customers. In Belgium, our core products and services are offered under the Proximus and Scarlet brands.

The Group is also active in Luxembourg as Proximus Luxembourg SA, under the brand names Tango and Telindus Luxembourg, and in the Netherlands through Telindus Netherlands.

The Group's international carrier activities are managed by BICS, a leading international communications enabler, one of the key global voice carriers and the leading provider of mobile data services worldwide. Belgium.



#inspire 2022

1.2 #inspire2022

In 2020, Proximus updated its strategy: opening up a world of digital opportunities so people live better and work smarter.



We will **build the best GIGABIT NETWORK** for Belgium, through a strong acceleration of our fiber and 5G roll-out.



We will **operate like a DIGITAL NATIVE** company, becoming leaner, legacy-free and truly fit for a digital world.



We will **GROW PROFITABILITY** through the development of **partnerships & ecosystems**.



We will act for a **GREEN** and **digital society** and embed this ambition in everything we do.

Proximus **#inspire2022** strategy is also a growth plan in which Proximus monetizes its investments in the core business and explores new paths for growth through partnerships and local ecosystems. This will have a positive impact on recovering the local economy and on a greener world.

Where one of the main pillars of the **#inspire 2022** strategy is to 'act for a green and digital society', Proximus' climate efforts are already being recognized (internationally). In 2020 Proximus received a gold medal from EcoVadis for the activities in the field of sustainability – for a fourth time in a row, where we are now part of the top 5% of companies evaluated by Ecovadis. Moreover, in 2020, Proximus was recognized with an A-score in 2020 for tackling climate change by the non-profit organization CDP. A true recognition of our transparency and actions on climate change.





1.3 Cornerstones of the Proximus Group sustainability strategy:

Net Positive contribution to a net zero planet

Our climate deserves our greatest attention, and global warming has become a reality we have to deal with, that is undeniable. Any further global warming must absolutely be kept under control. To this end, scientifically based targets were set in the Paris Climate Agreement, with the aim of limiting global warming to below 1,5°C.

To contribute to this global goal, we all need to drastically reduce our CO₂ emissions and energy consumption and use sustainable alternatives in our daily lives and work. In 2016, Proximus achieved its goal to become completely climate neutral for its own activities, together with their climate projects.

Proximus is really proud of this achievement. But Proximus' total impact goes beyond its own activities.

This is why Proximus needs to reduce its indirect emissions throughout the entire value chain. It is about the supplies Proximus uses, the products Proximus sells, the way these products are used and what happens at the end of their lifecycle. In other words, the challenge that lies ahead is much bigger than what Proximus has done to date.

Through its updated strategy #inspire2022, Proximus has set the bold ambition to make a net positive contribution to a net zero planet by

2030. To get there, Proximus needs to do more “good” and less “bad” for the environment:

- More “good” will be achieved by enabling customers to reduce their carbon footprint through Proximus' products & services.
- Less “bad” means acting upon Proximus total carbon footprint, which comprises direct and indirect emissions (scope 1 and 2) as well as indirect emissions throughout the value chain (scope 3).

Our net positive contribution

Proximus will further reduce its **own direct CO2 emissions** and eradicate the use of fossil fuels, both for buildings and transport. Where, in 2020, we replaced 275 petrol and diesel vehicles with new CNG cars (Compressed Natural Gas). Furthermore, we strive to create a fully electric (management) fleet by 2025.

Our **own indirect emissions** are linked to our electricity consumption. Where we are minimizing that impact by implementing innovations and the use of artificial intelligence, making our network increasingly energy efficient.

We are migrating our customer step-by-step to fiber. The sooner we switch off our copper network and replace it with fiber, the more efficient we become. By maintaining one single network, we save on operational costs and contribute to our sustainability ambitions.

Our 5G network will also have energy-saving features, such as putting base stations into a "sleep mode" when not used (during nights and weekends, for example). Furthermore, our joint venture with Orange Belgium will have a positive impact on our environmental footprint as we will need to deploy less infrastructure and antennas.

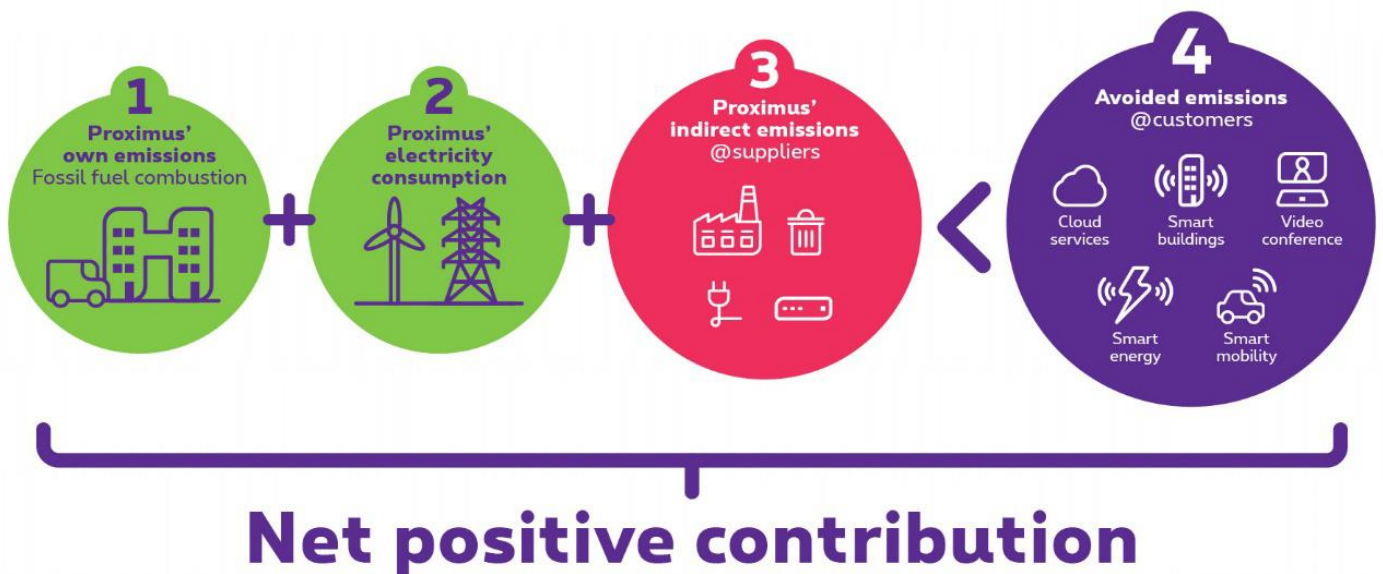
In addition, year after year we are evolving towards a greener and above all more local electricity supply. We already use 100% green electricity today and will source more local by 2024 through our own investments and long-term partnerships with Belgian wind or solar power plants

Apart from its own emissions, a big part of Proximus environmental impact is linked to the **CO2 emissions indirectly** generated by Proximus throughout its value chain. The Company aims for a 10% reduction by 2025 and a 50% reduction by 2040. Reaching these targets is all the more challenging because their volume is 24 times greater than the emissions emanating from its own operations. It will require a joint effort from Proximus' vendors, subcontractors and affiliates to reduce their carbon footprint and move towards a more sustainable supply chain.

We believe we have an **enabling role** to play towards society by providing products and solutions that **reduce our customer's carbon footprint**. We work together with them to develop innovative and green solutions. We can help make positive changes for the climate outside our own value chain.

Some examples of our products and solutions that will enable the enterprise and public sector to decarbonize their footprint are:

- A smart parking app that saves our customers time and fuel, which cuts back CO2 emission. Proximus is working with a number of cities and companies to develop our own parking management system on our Internet of Things platform.
- Traffic management systems that track the emission of company cars and optimize their usage.
- Monitoring devices for efficient energy consumption.
- IoT solutions, such as smart buildings, smart cities, smart agriculture, to enable better energy management, water management and fertilization management.





Becoming truly circular

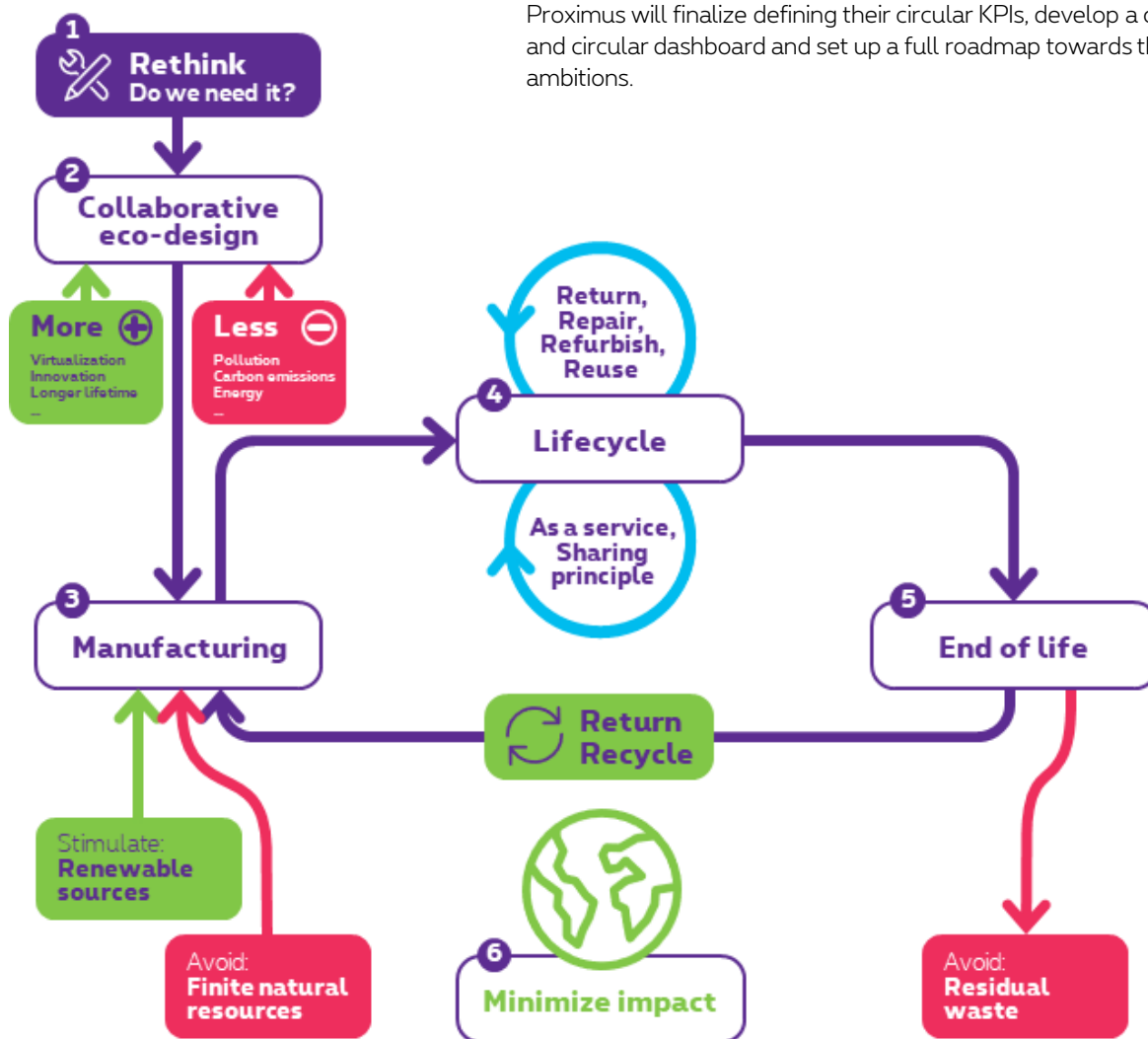
Proximus wants to become truly circular by 2030 and is gradually saying goodbye to the current economic system of “take, make, waste”. A circular economy is based on the idea of no longer depleting raw materials but extending their life span by reusing, repairing and recycling them. The impact? Less waste and pollution. More time for natural resources to recover.

Circularity starts with each and every one of us. As a company, Proximus wants to set a good example to its customers, employees and partners, including their suppliers.

Together, Proximus chooses and designs products with circularity in mind. Modular products, with parts that can be easily replaced and materials that are easy to recycle.

Proximus is committed to embedding circularity in everything they do. Whether it is the roll-out of the network or the choices they make while refurbishing buildings, each time they reflect on how Proximus can apply circular principles. Circularity also encourages them to value waste management.

The goal? Become truly circular by 2030 across Proximus, from network to facilities, from real estate to all our data centers. In 2021 Proximus will finalize defining their circular KPIs, develop a carbon and circular dashboard and set up a full roadmap towards the 2030 ambitions.



Contributing to a digital society

Proximus wants everyone to benefit from technology in this increasingly digital world. Because Proximus plays a leading role in building the digital society in Belgium, it is their commitment to ensure that digital tools are safe, inclusive and accessible to all, as well as to bring peace of mind in a hyperconnected world. Proximus invests in education to help people gain the digital skills they need to thrive in the digital world. In collaboration with their partners, Proximus plans to strengthen its role in education to digital and bring together many scattered initiatives into a comprehensive ecosystem.

Proximus is committed to connecting more people and ensuring that disability does not form a barrier to the digital world. The digital divide in our society has unfortunately been further accentuated by the COVID-19 crisis. Furthermore, Proximus is actively involved in developing a safer digital society. This happens not only through building cyber-resilient infrastructures, but also by a series of educational initiatives and high standards in data protection.

Proximus initiatives focus on young people, senior citizens and people with a disability. Proximus also supports people and families living on a budget.

This is how Proximus contributes to closing the digital divide:

- Invest in the education of people of all ages and backgrounds.
- Make digital accessible to everyone.



In developing infrastructure and digital services, safety is Proximus' top priority. Next to investing in cyber security to protect our infrastructure, we safeguard our customers for cyber threats and offer them solutions to protect themselves and keep our employees up to date with the latest security practices. Digital threats surpass national borders. This is why we work closely with national and international cyber authorities.

As a telecom provider and a digital platform provider, data is at the heart of the services we provide, and it goes without saying that we make sure that our customer's data remain confidential and secure. To this end, we apply strict rules and policies within our company which comply with the GDPR and the e-privacy directive.



2. Proximus Sustainable Finance Framework

Proximus' rationale for Sustainable Financing

Proximus believes that green, social and sustainable finance instruments are an effective tool to channel investments to projects that have demonstrated climate and social benefits and thereby contribute to the achievement of the SDGs. Proximus sees the commitment to decarbonisation of the

economy as a sustainability priority. By issuing green, social and sustainable finance instruments, Proximus intends to align its funding strategy with its mission, sustainability and climate strategy and targets.

Alignment with Green and Social Bond/Loan Principles

Proximus has established this Sustainable Finance Framework under which the Company intends to issue green, social or sustainable finance instruments, which may include bonds (including private placements), commercial paper, loans, promissory notes (Schuldscheindarlehen) and any other green, social or sustainable finance instruments, to finance and/or refinance sustainable projects with a positive environmental and/or social benefit.

This Sustainable Finance Framework is based on the International Capital Markets Association ("ICMA") Green Bond Principles ("GBP") 2018 version¹, Social Bond Principles ("SBP") 2020 version¹, Sustainability Bond Guidelines (SBG) 2018 version¹, and Loan Market Association ("LMA") Green Loan Principles ("GLP") 2021² version and Social Loan Principles ("SLP") 2021 version². These are sets of voluntary guidelines that recommend transparency and disclosure and promote integrity in the development of green, social or sustainable finance Instruments. Any future changes in the standards mentioned above may be implemented in future versions of this Sustainable Finance Framework.

components:

- 1) Use of Proceeds
- 2) Process for Project Evaluation and Selection
- 3) Management of Proceeds
- 4) Reporting

For each green, social or sustainable finance instrument issued, Proximus asserts that it will adopt (i) Use of Proceeds (ii) Process for Project Evaluation and Selection (iii) Management of Proceeds and (iv) Reporting, as set out in this Framework. The Proximus Sustainable Finance Framework also follows the recommendations of the Green Bond Principles and Social Bond Principles regarding External Review.

This Framework will apply to any green, social or sustainable finance instrument issued by Proximus and will be in force as long as any green, social or sustainable finance instrument is outstanding.

The Proximus Sustainable Finance Framework has four core

¹ The Green Bond Principles, Social Bond Principles, and Sustainability Bond Guidelines are administered by the International Capital Market Association and are available at <https://www.icmagroup.org/green-social-and-sustainability-bonds/sustainability-bond-guidelines-sbg>

² The Green Loan Principles and Social Loan Principles are administered by the Loan Market Association, Asia Pacific Loan Market Association and Loan Syndications & Trading Association and are available at: <https://www.lsta.org/content/green-loan-principles> and <https://www.lsta.org/content/social-loan-principles-slp>










3. Use of Proceeds

Proximus' green, social or sustainable finance instruments will finance and/or refinance (with a maximum look-back period of 36 months), in whole or in part, Eligible Green and Social Projects ("Sustainable Projects" or "Eligible Projects"). Sustainable Projects are defined as projects that meet,


respectively, the Green and Social Eligibility Criteria defined below, which has been prepared in accordance with the ICMA and LMA Green and Social Bond and Green and Social Loan Principles.

Eligibility Criteria




Net Positive contribution to a net zero planet

GBP/GLP Category	Proximus' intended use of proceeds	Contribution to UNSDGs	Contribution to EU Environmental Objectives
Energy Efficiency	<p>Network development</p> <p>Investments in energy efficiency of new or existing networks</p> <p>Shift to network of the future (5G & fiber)</p> <p>Efficiencies on existing networks and phase-out</p> <p>Servers virtualization</p>	  	<p>Substantial contribution to Climate Change Mitigation (Article 10):</p> <p>1.b) Improving energy efficiency, except for power generation activities as referred to in Article 19(3)</p>
	<p>IT infrastructure</p> <p>Investments in energy efficiency of new or existing assets</p> <p>Energy efficient datacenters with PUE⁴ less than 1.5</p>		
	<p>Internet of Things (IoT)</p> <p>Investments in platforms, solutions and products that help save energy and reduce carbon emissions</p> <p>Smart solutions and products</p>		
Renewable Energy	<p>Investments in the development, construction, and upgrade of facilities, equipment or systems that generate or transmit renewable energy (wind or solar)</p>	 	<p>Substantial contribution to Climate Change Mitigation (Article 10):</p> <p>1.a) Generating, transmitting, storing, distributing or using renewable energy in line with Directive (EU) 2018/2001, including through using innovative technology with a potential for significant future savings or through necessary reinforcement or extension of the grid.</p>
Clean Transportation	<p>Investments for the establishment, acquisition, expansion, upgrades, maintenance and operation of low carbon vehicles and related infrastructures:</p> <ul style="list-style-type: none"> Low carbon vehicles: Fully Electric, Hydrogen or otherwise zero-emission vehicles Low carbon infrastructure: Electric charging stations and related infrastructure 		<p>Substantial contribution to Climate Change Mitigation (Article 10):</p> <p>1.b) Increasing clean or climate-neutral mobility</p>
Green Buildings	<p>The acquisition or construction of:</p> <ul style="list-style-type: none"> Commercial buildings built before 31 December 2020 that meet any of the following criteria: <ul style="list-style-type: none"> Buildings with EPC label \geq "A" or belonging to the top 15% of the national building stock Buildings that have achieved or are in process of achieving an environmental certification⁵ such as: <ul style="list-style-type: none"> BREEAM certification "Very Good" and/or above LEED certification "Gold" and/or above DGNB certification "Gold" and/or above Any other comparable environmental certification Commercial Buildings built after 31 December 2020 that meet the following criteria: <ul style="list-style-type: none"> Buildings with energy performance lower of at least 10% than the threshold set for nearly zero-building (NZEB) requirements in the local context The refurbishment of: <ul style="list-style-type: none"> Commercial buildings with at least a 30% improvement in energy efficiency 		<p>Substantial contribution to Climate Change Mitigation (Article 10):</p> <p>1.b) Improving energy efficiency, except for power generation activities as referred to in Article 19(3)</p>

Becoming truly circular

GBP/GLP Category	Proximus' intended use of proceeds		Contribution to UN SDGs	Contribution to EU Environmental Objectives	
Eco-efficient and/or Circular Economy adapted Products, Production Technologies and Processes	Circular Economy	Reducing the impact of electronic waste on the environment	Eco-designing of equipment		Substantial contribution to the Transition to a Circular Economy (Article 13): 1.e) Prolongs the use of products, including through reuse, design for longevity, repurposing, disassembly, remanufacturing, upgrades and repair, and sharing product
			Collection of valuable resources from equipment & network installations to recycle		
			Giving equipment a second life		

Contributing to a digital society

SBP Category	Proximus' intended use of proceeds		Contribution to UN SDGs
Access to Essential Services	Social inclusion	Investments in programmes concerning expansion of fiber and mobile network to medium dense or rural areas	  
	Digital inclusion	Investments in programmes closing the digital divide	
		Education of both young and old	
		Making digital accessible to everyone	
		Build digital trust	
		Educational institutions	

3 Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending regulation (EU) 2019/2088, see [here](#)

4 PUE = Power Usage Effectiveness

5 An external consultant will provide an analysis which certification schemes would align with the top 15% approach stipulated in the EU Climate Delegated Acts.

6 Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending regulation (EU) 2019/2088, see [here](#)



4. Process for Project Evaluation and Selection

A dedicated Sustainable Finance Committee has been established to create this Sustainable Finance Framework. Sustainable Projects financed and/or refinanced through the Sustainable Finance proceeds are evaluated and selected based on compliance with the Eligibility Criteria. The committee consists of members of the Sustainability & Reputation team and senior officials within Proximus' Group Finance and Funding Team. The committee will manage any future updates to the Framework, including expansions to the list of Eligible Categories and changes in the green, social and sustainability bond standards on a best effort basis, and oversee its implementation.

The Sustainable Finance Committee monitors the Eligible Projects Portfolio after each reporting period and is also responsible for:

- Reviewing the content of Proximus' Sustainable Finance Framework and updating it to reflect changes in corporate strategy, technology and market developments on a best effort basis
- Excluding projects that no longer comply with the Eligibility Criteria or have been disposed of and replacing them on a best efforts basis

The Sustainable Finance Committee will meet at least on an annual basis.

Project evaluation and selection also complies with Proximus' corporate and sustainability objectives as well as with applicable national, European and international environmental and social standards and regulations, to ensure a stringent management of any potential negative environmental/social impacts.

Proximus' sustainability guidelines and policies underpin this Sustainable Finance Framework and serve as minimum standards for all business processes, including those financed with the proceeds of green, social and sustainable finance instruments issued under this Framework. Proximus also applies risk management measures in its business decisions which are supported by company-wide planning, reporting and controlling systems.

Examples of internal policies and guidelines, which mitigate any environmental/social risks potentially associated with Eligible Green and/or Projects, are:

- **Code of Conduct Policy⁷**
The Proximus Code of Conduct reflects the fundamental principles and rules which form the basis of our commitment to being a socially responsible company. We believe that strong results have to be accompanied by integrity if we want to contribute to the economic, social and environmental development of our society. The way in which we achieve our operating results is just as important as the results themselves
- **Anti-Bribery Policy⁸**
The anti-bribery policy implements the principle of fair business set out in the Code of Conduct of the Proximus Group
- **Environmental Policy**
The Group Corporate affairs, responsible for legal, regulatory, public affairs, internal audit & risk management, compliance, group communications and security governance & investigations, closely follows the evolution of regional, national, EU and worldwide climate related guidelines, directives, standards and laws. Proximus has a clear policy to reduce CO2 emissions and clear commitment to become circular

⁷ Proximus website, "Compliance", at: <https://www.proximus.com/investors/compliance.html>

⁸ Proximus website, "Compliance", at: <https://www.proximus.com/investors/compliance.html>

5. Management of Proceeds

The net proceeds of the green, social or sustainable Finance instruments issued under this Framework will be managed by Proximus' Group Finance in a portfolio approach.

Proximus intends to allocate the proceeds from the green, social or sustainable Finance instruments to a portfolio of Sustainable Projects that meet the use of proceeds eligibility criteria and in accordance with the evaluation and selection process presented above within 24-36 months after issuance.

Proximus will strive, over time, to achieve a level of allocation

to the portfolio of Eligible Projects which matches or exceeds the balance of net proceeds from its outstanding green, social or sustainable finance instruments. Additional projects will be added to the portfolio of Eligible Projects to the extent required.

Pending the full allocation to the Eligible Projects Portfolio, Proximus will hold and/or invest the balance of net proceeds not yet allocated in its treasury liquidity portfolio (in cash or cash equivalents, money market funds, etc.).

6. Reporting

Proximus will make and keep readily available reporting on the allocation and impact of the portfolio of Eligible Projects after a year from the issuance of the green, social or sustainable finance instruments, to be renewed annually until full allocation. This report may be part of the Proximus Annual Report⁹.

Proximus intends to report on an aggregated basis for all the Proximus' green, social or sustainable finance instruments outstanding, at the level of the GBP/GLP/SBP categories.

Proximus intends to align its impact reporting with the Handbook for Harmonized Framework for Impact Reporting - December 2020¹⁰.

Allocation Reporting

The allocation report may provide indicators such as:

- The total amount of Proximus green, social or sustainable finance instruments outstanding
- The amount of net proceeds allocated to Eligible Projects
- The balance of unallocated proceeds
- The amount or the percentage of new financing and refinancing

Impact Reporting

Proximus intends to report on the environmental/social impacts of the projects funded with proceeds from green, social and sustainable finance instruments through annual impact reporting. Where relevant, information may be provided on data reporting and impact assessment methodologies to increase transparency.

The impact report may provide indicators such as (but not limited to):

GBP/GLP/SBP Category	Potential impact indicators
Energy Efficiency	<ul style="list-style-type: none"> • Estimated annual CO2 emissions reduced/avoided (in tCO2 eq./year)
Renewable Energy	<ul style="list-style-type: none"> • Annual renewable energy installed capacity (MW/year) • Estimated annual CO2 emissions reduced/avoided (in tCO2 eq./year)
Clean Transportation	<ul style="list-style-type: none"> • Low carbon vehicles: Number of vehicles (units per year) • Low carbon infrastructure: Number of EV charging points
Green Buildings	<ul style="list-style-type: none"> • Level of certification by property • Estimated annual CO2 emissions reduced/avoided (in tCO2 eq./year)
Eco-efficient and/or Circular Economy adapted Products, Production Technologies and Processes	<ul style="list-style-type: none"> • Reduction plastic, electronic waste, scrap metal, cables and wires recycled & reused in tonnes
Access to Essential Services	<ul style="list-style-type: none"> • Estimated increase of number of beneficiaries in the target population, including reach to vulnerable groups when available

⁹ Proximus website, "Annual Reports", at: <https://www.proximus.com/investors/annual-reports.html>
¹⁰ ICMA website, "Impact Reporting", at <https://www.icmagroup.org/sustainable-finance/impact-reporting>



7. External Review

Second party Opinion

Sustainalytics reviewed the alignment of Proximus' Sustainable Finance Framework with ICMA's 2018 Green Bond Principles, 2020 Social Bond Principles, 2018 Sustainability Bond Guidelines, and LMA 2021 Green Loan Principles and 2021 Social Loan Principles. Sustainalytics provided a Second Party Opinion (SPO).

Annual Audit/Limited Assurance on the Allocation Reporting

Proximus intends to obtain a limited assurance report by its auditor on the allocation of the proceeds of the green, social or sustainable finance Instruments.

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