

REPORT OF THE SUPERVISORY BOARD

During the 2025 fiscal year, the Supervisory Board of IONOS Group SE diligently and conscientiously fulfilled the duties incumbent upon it under the law, the Articles of Association, the German Corporate Governance Code, and the Rules of Procedure; it regularly advised the Management Board on the management of the company and carefully and continuously monitored its management. The Supervisory Board's advice and oversight of the Management Board included, in particular, strategic and sustainability-related issues as well as the further development of governance and IT structures. In doing so, the Supervisory Board was consistently able to satisfy itself as to the legality, appropriateness, and propriety of the Management Board's work and was directly, promptly, and comprehensively involved in all decisions of fundamental importance to the company. The Management Board regularly provided the Supervisory Board with detailed information, both in writing and orally, including between meetings, on all relevant issues of strategy and the associated opportunities and risks, corporate planning, the development and course of business, planned and ongoing investments, the Group's situation—including the risk profile and the risk management system, the internal control system, and the compliance management system tailored to the company's risk profile. The Management Board coordinated the company's strategic direction with the Supervisory Board. The Management Board submitted a comprehensive quarterly report to the Supervisory Board on the course of business, including revenue development and profitability, as well as the Company's situation and business policy. This also included information on any deviations in business performance from the plan. In the reporting year, particular attention was paid to the development of the AdTech business, the ERP transformation (SAP S/4 HANA), cloud initiatives, international expansion, and the further development of governance structures and the sustainability strategy. The conduct of the Annual General Meeting, financial reporting, and the audit of the annual and semi-annual financial statements were also closely monitored. The Management Board's reports met the requirements set forth by law, good corporate governance, and the Supervisory Board in terms of both content and scope. The reports were made available to all members of the Supervisory Board.

The Supervisory Board reviewed the reports and other information provided by the Management Board for plausibility, discussed them in detail, and critically evaluated and scrutinized them. The Supervisory Board granted its approval for individual business transactions to the extent required by law, the Articles of Association, or the Rules of Procedure for the Management Board.

The Supervisory Board and the Audit and Risk Committee formed by the Supervisory Board received regular reports from the Management Board on the Group-wide internal control and risk management systems—which also cover sustainability-related objectives—as well as the internal audit system and the compliance management system. Based on its reviews, the Supervisory Board has concluded that the internal control system, the risk management system, the internal audit system, and the compliance management system are appropriate and effective.

The members of the Supervisory Board are responsible for completing the training and continuing education required for their duties on their own initiative. The company provides appropriate support to the members of the Supervisory Board during their induction as well as for training and continuing education. In particular, upon assuming office, an individual introduction to the work of the Supervisory Board at IONOS Group SE takes place. During this process, all necessary documents are provided, practical and legal fundamentals are explained, and specific issues under stock corporation law are addressed. In addition to the individual training and continuing education measures for Supervisory Board members, the Audit and Risk Committee of IONOS Group SE was trained by the company in June 2025 through a training program conducted by external experts on current developments in risk management. The event aimed to provide an overview of the systematic collection and analysis of the characteristics of risk management systems (RMS) in German companies in the real economy, taking into account the requirements of IDW PS 981 and IDW PS 340 (as amended). In addition, a member of the Supervisory Board received further training in the areas of CSRD/DCGK & Supervisory Board duties, NIS2 update, strategic AI transformation in companies, EU taxonomy, and pCbCR regulations.

Changes in the Composition of the Management Board and Supervisory Board

In the 2025 fiscal year, there was a change in the composition of the Management Board of IONOS Group SE. Until November 14, 2025, the Management Board consisted of Mr. Achim Weiß, Dr. Jens-Christian Reich, and Ms. Britta Schmidt. On October 14, 2025, the Supervisory Board unanimously resolved to appoint Mr. Patrik Heider as the company's additional Chief Financial Officer effective November 15, 2025. Ms. Britta Schmidt resigned from her position as a member of the Management Board of IONOS Group SE effective December 31, 2025.

There was a change in the composition of the Supervisory Board during the 2025 fiscal year. At the Annual General Meeting on May 13, 2025, Mr. Carsten Theurer was elected as a member of the Supervisory Board.

The Supervisory Board currently consists of six members. Its composition aligns with its previous and current objectives; in particular, with Mr. Kurt Dobitsch and Mr. René Obermann, there are at least two independent members on the Supervisory Board. As of December 31, 2025, women accounted for approximately 33 percent of the Supervisory Board. In the 2025 reporting year, the Chair of the Supervisory Board was held by Mr. Ralph Dommermuth, and the Vice Chair by Mr. René Obermann.

In the Company's assessment, none of the Supervisory Board members hold executive or advisory positions at the Company's major competitors. There were no indications of conflicts of interest involving a member of the Supervisory Board or the Management Board in the past fiscal year.

Meetings and Key Topics

In addition to the statutory regular reporting, the following topics in particular were intensively discussed and reviewed in fiscal year 2025:

- The annual and consolidated financial statements as of December 31, 2024, and the interim financial statements as of June 30, 2025
- The determination of the Management Board's achievement of targets for the 2024 fiscal year and the approval of the payment of variable compensation components
- The Supervisory Board's report for the 2024 fiscal year to the Annual General Meeting
- The 2024 Sustainability Report
- The setting and adjustment of ESG targets for the Management Board
- The notice of meeting and agenda items submitted by the Management Board for the 2025 Annual General Meeting, as well as the adoption of the Supervisory Board's proposed resolutions for the Annual General Meeting
- The audit plan and quarterly reports of the internal audit function
- Monitoring the effectiveness of the established compliance system
- The quarterly reports on risk management and the risk management strategy
- Monitoring the effectiveness of the established internal control system
- The quarterly reports on information security
- Review and approval of the 2024 Dependency Report
- The company's performance during the year, particularly in the AdTech, Cloud Solutions, and Web Presence & Productivity segments
- The further development of the ERP strategy, particularly the SAP S/4 HANA migration and the ACCCO program
- The review of the independence of PricewaterhouseCoopers GmbH and the individuals involved, including the additional services provided, as well as the focus areas of the review
- The meeting dates and financial calendar for the 2025 fiscal year
- Overview of investor relations activities and capital market feedback
- The adoption of the plan for the 2026 fiscal year
- Key corporate governance topics

- The submission of the declaration of conformity with the German Corporate Governance Code dated December 16, 2025
- Self-assessment of the Supervisory Board

Four regular Supervisory Board meetings of IONOS Group SE were held in the 2025 fiscal year. At these meetings, the Management Board provided the Supervisory Board with comprehensive information on the economic situation, the development of the Company and the Group, as well as on significant business transactions and other Management Board matters. The Supervisory Board has resolved to regularly hold part of the Supervisory Board meetings without the presence of the Management Board in order to facilitate confidential internal discussions.

All four regular meetings of the full Supervisory Board were held in person. The first, third, and fourth Supervisory Board meetings took place in Montabaur; the second meeting was held following the Annual General Meeting in Frankfurt am Main. Ms. Stützele participated in the first meeting via video conference. At the third meeting, Dr. Borgas-Herold, Mr. Obermann, and Ms. Stützele joined via video conference. All other members were present in person.

No extraordinary Supervisory Board meetings took place in fiscal year 2025.

In addition, individual resolutions of the Supervisory Board were adopted via written circulation based on written decision proposals from the Management Board.

Work of the Audit and Risk Committee

There was a change in the composition of the Audit and Risk Committee during the 2025 fiscal year. Mr. Carsten Theurer was elected as a new member of the Audit and Risk Committee in May 2025, succeeding Ms. Vanessa Stützele, who had resigned from the committee at her own request.

The Audit and Risk Committee supports the Supervisory Board in overseeing financial reporting, including sustainability reporting, as well as the integrity of the financial reporting process. It monitors the effectiveness and functionality of the internal control system, the risk management system, the compliance management system, and the internal audit system. In addition, it oversees the audit of the financial statements, including audit fees and additional services provided by the auditor.

The Audit and Risk Committee deals extensively with the annual and consolidated financial statements and the combined management report.

It takes the lead in the tendering process for the audit, particularly with regard to compliance with formal requirements, the evaluation of bids, and participation in the presentation of candidates, as well as the preparation of a proposal to the Supervisory Board regarding the selection of the auditor.

The Committee discusses with the Management Board and the auditor the assessment of audit risk, the audit strategy, audit planning, the audit process, the audit focus areas and methodology, the audit results, and the audit reports—including with regard to the internal control system and the risk management system related to the financial reporting process—and makes recommendations to the Supervisory Board. The Audit and Risk Committee regularly consults with the auditor, even without the Management Board present. It conducts an annual assessment of the quality of the financial audit. Before publication, the quarterly reports and the semi-annual financial report are discussed with the Management Board.

The Audit and Risk Committee also deals extensively with the Group-wide internal control system, risk management, the internal audit system, and the compliance management system, and is specifically tasked with reviewing the adequacy and effectiveness of these systems.

The Audit and Risk Committee also prepares the Supervisory Board's negotiations and resolutions regarding the Supervisory Board's proposal to the Annual General Meeting for the election of the auditor and decisions on corporate

governance matters. It decides on the approval of significant transactions with related parties in accordance with Section 111b (1) of the German Stock Corporation Act (AktG) (so-called related party transactions).

In terms of content, the Audit and Risk Committee focused in particular on the following topics in 2025:

- Reports on risk management, including the IDW PS 981 audit by Deloitte and benchmark comparison,
- Reports on the compliance management system,
- Further development of the internal control system,
- Reports from Internal Audit and Information Security,
- Assessment of the quality of the financial statement audit by PwC in accordance with IDW PS 340,
- Discussion of audit priorities and determination of key audit matters,
- Sustainability report and CSRD implementation,
- “Legal Entity Optimization” project to improve the efficiency of the Group structure,
- Implementation of SAP S/4 HANA and evaluation of alternative ERP strategies,
- Disclosure notices

The Chairman of the Audit and Risk Committee, Mr. Kurt Dobitsch, reports regularly to the Supervisory Board on the Committee’s activities and immediately informs the Chairman of the Supervisory Board of any significant findings.

The Audit and Risk Committee held seven regular meetings and one extraordinary meeting in fiscal year 2025, with members participating via videoconference in each session. All three members of the committee attended the first six regular meetings; only Dr. Borgas-Herold was unable to attend the last meeting. All four members attended the extraordinary Audit and Risk Committee meeting. In addition to the regular meetings, topic-specific workshops were held in which committee members, together with subject matter experts, gained insights into the control systems and derived measures for continuous improvement.

During the extraordinary meeting, the RMS audit results were discussed and the RMS benchmark study by Deloitte was presented.

Corporate Governance

In accordance with Recommendation D. 12 of the German Corporate Governance Code (DCGK), IONOS Group SE provides appropriate support to members of the Supervisory Board during their induction and for training and continuing education.

To ensure a successful “onboarding” process, new members of the Supervisory Board receive all relevant documents in the form of an introductory, individually tailored information package. In addition, an introductory session on the most important processes and procedures takes place, supplemented by personal coordination meetings with the Chairman of the Supervisory Board and the CFO.

Support for training and continuing education is provided in particular through the regular and ad hoc distribution of informational materials on current topics, the opportunity to participate in external training events, as well as through internal presentations and reports from the functional departments.

In accordance with Recommendation D.13 of the DCGK, the Supervisory Board as a whole, as well as the Audit and Risk Committee, regularly assesses the effectiveness of its activities. For this purpose, a self-assessment is conducted approximately every two years using questionnaires. During the fiscal year, preparations were made to conduct a self-assessment in accordance with the DCGK. The assessment was conducted using questionnaires; the results were evaluated anonymously and discussed in a plenary session. The results serve to continuously improve the work of the committees. The need for improvement identified in the process is addressed.

Furthermore, the evaluations are used as a basis for the positive development of the committees’ work.

The Supervisory Board did not hold any investor meetings during the reporting year.

The Management Board and Supervisory Board report on corporate governance in accordance with Principle 23 of the DCGK as part of the Corporate Governance Statement. The most recent joint declaration of compliance pursuant to Section 161 of the German Stock Corporation Act (AktG) was issued on December 16, 2025. It confirmed that the recommendations of the DCGK are largely complied with. The declaration and the explanations regarding any deviations are permanently available on the company's website. Additional information can be found in the 2025 Corporate Governance Statement.

Discussion and Review of the 2025 Annual and Consolidated Financial Statements

The annual financial statements and consolidated financial statements for the year ended December 31, 2025, prepared by the Management Board and submitted in a timely manner as of December 31, 2025, as well as the report on the situation of the company and the group (including the explanatory report on the disclosures pursuant to Section 289a (1) and Section 315 (2a) of the German Commercial Code (HGB)), were audited by PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft. including the assessment of the regularity of the accounting and the early-warning system, were audited by PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft, which was elected as the auditor by the Annual General Meeting on May 13, 2025, and each was issued an unqualified audit opinion.

The annual and consolidated financial statements, the combined management report and the Group's management report, as well as the corresponding audit reports from the auditor, have been submitted to all members of the Supervisory Board. In addition to the audit focus areas of fraud management and override of controls, equity-based compensation, and leasing under IFRS 16, the key audit matters (KAM) were specifically defined when the audit engagement was issued to the auditor, encompassing the following points: revenue recognition, goodwill impairment testing, and the recognition and measurement of financial assets (separate financial statements).

The financial statement documents were reviewed and discussed in detail during a meeting of the Supervisory Board on March 18, 2026, in the presence of the auditor. During this meeting, the auditor reported on the key findings of his audits, explained them, and answered the questions of the Supervisory Board members in detail. The focus of this discussion was, in particular, on the results of the audit with regard to the defined audit priorities and the accounting processes. The internal control system, the risk report, and the risk management system were also discussed in detail. Regarding the existing early risk detection system, the auditor determined that the Management Board has taken the measures required under Section 91(2) of the German Stock Corporation Act (AktG), in particular regarding the establishment of a monitoring system, in an appropriate manner, and that the monitoring system is suitable for the early detection of developments that could jeopardize the company's continued existence. Following its own review, the Supervisory Board concurred with the results of the auditor's review and, based on the final outcome of its own review, raises no objections. It approved the annual financial statements and the consolidated financial statements for 2025 by resolution dated March 18, 2026, during its meeting. The annual financial statements have thus been adopted in accordance with Section 172 of the German Stock Corporation Act (AktG). In addition, the Supervisory Board approved the remuneration report adopted by the Management Board.

Review of the Management Board's Report on Relationships with Affiliated Companies

The Management Board submitted the report it prepared on relationships with affiliated companies (dependency report) for the 2025 fiscal year to the Supervisory Board in a timely manner.

The Management Board's report on relationships with affiliated companies was subject to review by the auditor. The following audit opinion was issued in this regard:

"Based on our mandatory review and assessment, we confirm that

1. the factual information in the report is correct,
2. in the legal transactions listed in the report, the Company's consideration was not unreasonably high,

3. with regard to the measures listed in the report, there are no circumstances that would warrant an assessment significantly different from that of the Management Board.”

The auditor submitted the audit report to the Supervisory Board. The Supervisory Board reviewed the Management Board's dependency report and the audit report. The final review by the Supervisory Board took place at the Supervisory Board meeting on March 18, 2026. The auditor attended the meeting and reported on his review of the Dependency Report and its key findings, explained his audit report, and answered questions from the members of the Supervisory Board. Based on the final results of his review, the Supervisory Board approves the Management Board's Dependency Report and the audit report and has no objections to the Management Board's statement at the end of the report on relationships with affiliated companies.

The Supervisory Board thanks the members of the Management Board as well as all employees for their continued successful commitment to IONOS Group SE in the fiscal year 2025. We extend our sincere thanks to our customers and shareholders for the trust they have placed in the company.

Montabaur, March 18, 2026

On behalf of the Supervisory Board

Ralph Dommermuth

Members of the Supervisory Board as of December 31, 2025

- Ralph Dommermuth (Chairman of the Supervisory Board), Montabaur
CEO of United Internet AG
- René Obermann (Vice Chairman of the Supervisory Board), Berlin
Member of supervisory bodies
- Dr. Claudia Borgas-Herold, Rüschlikon, Switzerland
Managing Director of borgas advisory GmbH
- Vanessa Stütze, Düsseldorf
Chief Executive Officer of Luqom GmbH
- Kurt Dobitsch, Markt Schwaben
Chairman of the Supervisory Board of 1&1 AG
- Carsten Theurer, Beilstein
CFO of United Internet AG