

The Board
Internet New Zealand Incorporated
PO Box 11-881
Wellington 6142

Grant Thornton New Zealand Audit Limited
L15, Grant Thornton House
215 Lambton Quay
PO Box 10712
Wellington 6140
T +64 4 474 8500
www.grantthornton.co.nz

12 August 2026

Dear Board

Report of Factual Findings

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting Board in determining whether InternetNZ Incorporated comply with its constitution relating to the electoral process for the Board election for the AGM dated 13 August 2026 and may not be suitable for another purpose.

Responsibilities of the Engaging Party and the Responsible Party

The Board has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

InternetNZ Incorporated, as identified by the Board, is responsible for the subject matter on which the agreed-upon procedures are performed.

Our Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (New Zealand) (ISRS (NZ)) 4400, *Agreed-Upon Procedures Engagements*, issued by the New Zealand Auditing and Assurance Standards Board. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Board, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics and Quality Management

We have complied with the ethical requirements in Professional and Ethical Standard 1, *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)*. For the purpose of this engagement, there are no independence requirements with which we are required to comply.

Our firm applies Professional and Ethical Standard 3, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Procedures and Findings

We have performed the procedures described below, which were agreed upon with the Board in relation to the Board election process and results:

	Procedures Performed	Factual Findings
1.	For the available Board Member positions obtain the election results and confirm the following: (a) Check that one member is elected per available position within the election timeframe. (b) Check that the highest polling candidate is elected for the prescribed term.	We found that the two available board positions were each filled by one member within the 15 day election timeframe. Voting opened on the 24th of July 2026 and closed on 10th of August 2026. We found that Douglas Brown and Bianca Grizhar received the highest polling results for the two available Board member positions.

Restriction on Use of Report

This report is intended solely for the use of the Board of InternetNZ Incorporated and should not be used by, or distributed to, any other parties. As the intended user of our report, it is for you and other intended users to assess both the agreed-upon procedures and our factual findings to determine whether they provide, in combination with any other information you have obtained, a reasonable basis for any conclusions which you wish to draw on the subject matter. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Board of InternetNZ Incorporated for any consequences of reliance on this report for any purpose.

Grant Thornton New Zealand Audit Limited



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Director, Wellington

12 August 2026