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Private & confidential

The Directors
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Our ref Im/jc

Contact Linda Main

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27 March 2020

Ladies and Gentlemen

AP WIP Investments, LLC

We report on the financial information set out on pages 82 to 104 for the three years ended 31 December 2016, 2017 and 2018. This financial information has been prepared for inclusion in the prospectus dated 27 March 2020 of Digital Landscape Group, Inc. on the basis of the accounting policies set out in paragraph 2. This report is required by Item 18.3.1 of Annex 1 of Commission Delegated Regulation (EU) 2019/980 (the 'PR Regulation') and is given for the purpose of complying with that item and for no other purpose.

## Responsibilities

The Directors of Digital Landscape Group, Inc. are responsible for preparing the financial information on the basis of preparation set out in note 2 to the financial information and in accordance with U.S. GAAP.

It is our responsibility to form an opinion on the financial information and to report our opinion to you.

Save for any responsibility arising under Prospectus Regulation Rule 5.3.2R (2)(f) to any person as and to the extent there provided, to the fullest extent permitted by law we do not assume any responsibility and will not accept any liability to any other person for any loss suffered by any such other person as a result of, arising out of, or in connection with this report or our statement, required by and given solely for the purposes of complying with Item 1.3 of Annex 1 of the PR Regulation, consenting to its inclusion in the prospectus.



## **Basis of opinion**

We conducted our work in accordance with Standards for Investment Reporting issued by the Auditing Practices Board in the United Kingdom. Our work included an assessment of evidence relevant to the amounts and disclosures in the financial information. It also included an assessment of the significant estimates and judgments made by those responsible for the preparation of the financial information and whether the accounting policies are appropriate to the entity's circumstances, consistently applied and adequately disclosed.

We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial information is free from material misstatement whether caused by fraud or other irregularity or error.

## Opinion on financial information

In our opinion, the financial information gives, for the purposes of the prospectus dated 27 March 2020, a true and fair view of the state of affairs of AP WIP Investments, LLC as at 31 December 2016, 2017 and 2018 and of its losses, cash flows and changes in equity for the three years ended 31 December 2016, 2017 and 2018 in accordance with the basis of preparation set out in note 2 and in accordance with U.S. GAAP.

## Declaration

For the purposes of Prospectus Regulation Rule 5.3.2R (2)(f) we are responsible for this report as part of the prospectus and declare that, to the best of our knowledge, the information contained in this report is in accordance with the facts and that the report makes no omission likely to affect its import. This declaration is included in the prospectus in compliance with Item 1.2 of Annex 1 of the PR Regulation.

Yours faithfully

KPMG LLP