



# Code of Conduct

**Situating Ethic and Compliance  
at the Center of Our Business Conduct**

June 2024

## A Message from our Management Board

At EuroTeleSites, we consciously commit ourselves to a high standard of integrity towards all our stakeholders. Only by following an honest, fair, and transparent way to conduct our business are we able to fulfill our Vision:

"provide the sustainable foundation for the digital transformation by unleashing every network's true potential with a groundbreaking infrastructure from Bodensee to Blacksea and empowering businesses to ignite growth."

A sustainable foundation for digital transformation is also central to our ESG ambitions: We actively assume our ecological and social responsibility by promoting more efficient, resource-friendly, and thus more sustainable ways of working and living.

Acting according to our corporate values with responsibility, fairness, and trust is essential for us. Thus, integrity is the central value guiding our business conduct. The correct results can only be obtained by going the right way, and that integrity is more important than short-term business success. In this matter, everybody is responsible for always acting ethically and legally.

Respectful and open communication and constructive collaboration with each other shape the core of our corporate culture.

Our Code of Conduct applies to all employees and the entire management of the EuroTeleSites Group. It contains guidelines and principles for conduct that conform to our values and the law.

Acting with integrity in our daily business lives is essential for sustainable business success and our reputation. Let us be conscious of this in our daily work and ensure that the people in our working environment do the same. Doing the right thing is also part of our well-being.

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CEO EuroTeleSites AG

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# 1 Introduction

EuroTeleSites Vision is “providing the sustainable foundation for digital transformation”. Contributing to a sustainable future through communication solutions is EuroTeleSites central mission in this endeavor. In this context “Environmental, Social & Corporate Governance (ESG)” are seen as long-term value drivers.

EuroTeleSites aligns its activities to support the United Nations’ Sustainable Development Goals. We have committed ourselves to implement fundamental requirements in the areas of human rights, labor, environment, and the fight against corruption.

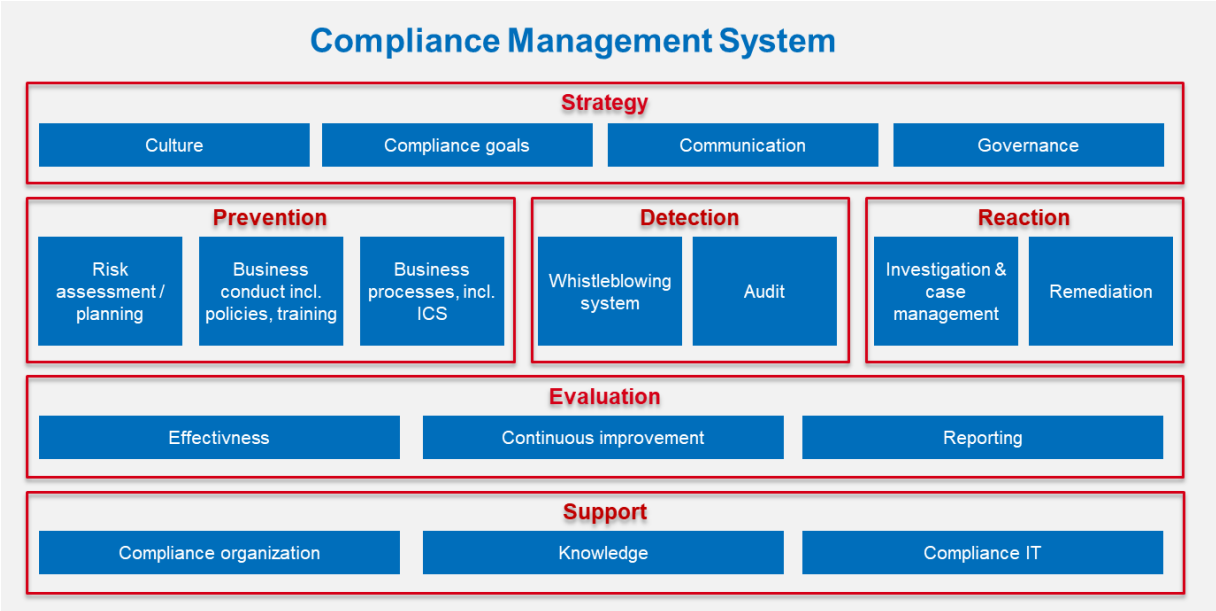
EuroTeleSites develops strategic goals and conducts daily business around the following corporate values:

- **responsibility** for the top-quality services we offer to our customers,
- **fairness** of treatment applied to every person we meet,
- **trust** in the form of constructive collaboration within a team and between all teams.

## 1.1 Purpose

EuroTeleSites' Code of Conduct is based on our corporate values. Its purpose is to establish guidelines and principles for conducting ourselves that conform to those values and all relevant laws. It helps ensure that our business decisions and solutions to everyday challenges align with our values and principles.

We have implemented a Compliance Management System (CMS) to ensure integrity and trustworthiness within EuroTeleSites. We are continuously acting to maintain the CMS in line with best practices and international legal requirements and standards (including the US Foreign Corrupt Practices Act (FCPA), UK Bribery Act, and UN Global Compact) and aim to comply with the ISO Standards 37301 Compliance Management System, 37001 Anti-Corruption Management System, and 37002 Whistleblowing Management System.



We adhere to applicable laws, ethical standards, internal guidelines, and our values. We will be held responsible for any damage we may cause by breaking our rules. Misconduct is punished without exception and has disciplinary consequences.

EuroTeleSites does not tolerate any form of corruption in its business activities and adopts a "Zero Corruption" approach. Everyone is responsible for the correct management of relations with all stakeholders. We disclose possible conflicts of interest and act exclusively in the interests of EuroTeleSites.

We communicate and cooperate respectfully with each other, our customers, and all stakeholders and work in a way that they can trust us. Trust is the basis for all cooperation - while gaining trust is often tedious, losing it can happen instantly.

EuroTeleSites considers each of our employees to be individuals who can assess situations and make decisions, take ownership of their actions, and treat others the way they expect to be treated.

## 1.2 Application of this Code of Conduct

Our Code of Conduct applies to all our employees and to the entire management of the EuroTeleSites, as well as to members of the external workforce at all companies in EuroTeleSites Group<sup>1</sup>.

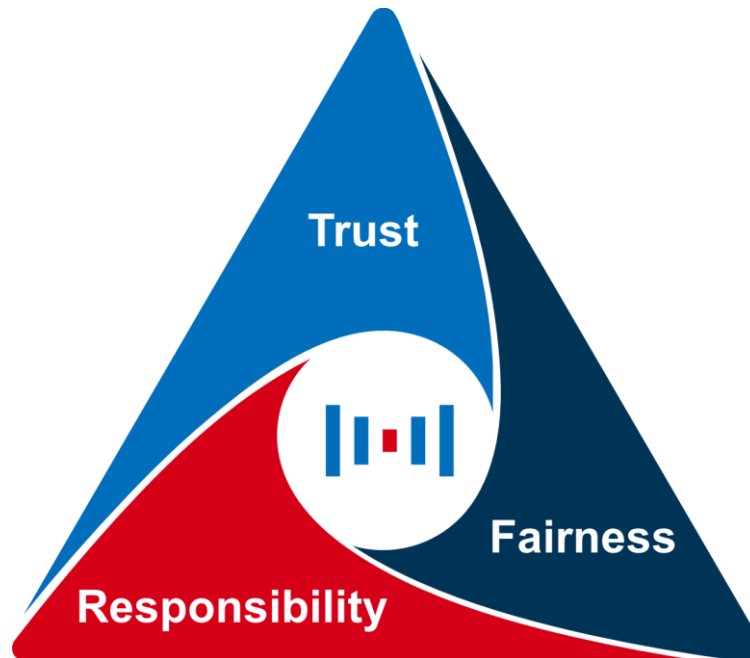
We also expect our business partners in the value chain to conduct themselves with integrity and in full accordance with the law. We work towards ensuring that they are contractually obliged to comply with these behavioral requirements. A dedicated Supplier's Code of Conduct specifies our expectations in this regard.

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<sup>1</sup> All companies of EuroTeleSites Group that EuroTeleSites AG directly or indirectly controls.

## 2 EuroTeleSites Corporate Values

Our Corporate Values, the basis of our conduct in our daily business, guide our interactions with all the stakeholders. They are enablers, helping us achieve our Vision and purpose in a way that authentically reflects our convictions and shared values. They are an essential support of our corporate ethic and culture and, thus, the backbone of this code of conduct.



**Responsibility** extends beyond the high service quality we offer to our customers. It also encompasses the positive impact we strive to make on society. We are committed to our Corporate Vision for a sustainable digital future for all, and this inspires us to continually develop new solutions and services, improving them for the long term.

**Fairness** of treatment applies to every person we meet, internally between all employees and in our approach to leadership, and externally with each of our customers, our suppliers, our partners, our competitors, and all stakeholders. Fairness relates to integrity, a value placed at the center of our compliance system that guides our business conduct.

**Trust** in the form of constructive collaboration within and between all teams. Trust is the basis for a healthy business and working climate. It fosters initiative, open communication, transparency, and empowerment of each stakeholder in and around our organization.

## 3 Our Responsibility for Environment, People and the Society

### 3.1 Sustainable foundation for digital transformation

With its Vision of "providing the sustainable foundation for digital transformation," EuroTeleSites and its infrastructures are at the people's service and help shape a sustainable future through communication solutions.

EuroTeleSites actively assumes its ecological and social responsibility by promoting more efficient, resource-friendly, and thus more sustainable ways of working and living. Preserving a healthy environment worth living in is essential to us. Only with equal, comprehensive, and high-quality access

to digital media, services, and business models can we develop the full potential of digitalization for society, the economy, and the environment

We acknowledge that digitalization and climate change are the paramount challenges of the 21<sup>st</sup> century. While high-performance and future-proof infrastructure are the foundation of digitalization, information and communication technology can also contribute to combating climate change. EuroTeleSites has committed to climate protection and active alignment of its business activities.

EuroTeleSites complies with local laws and internationally recognized environmental standards. We are taking initiatives to reduce or stabilize electricity consumption from our infrastructure to attain the most energy-efficient operation possible and use electricity from renewable sources as far as possible.

In the circular economy, EuroTeleSites aims to use as few primary raw materials as possible through measures such as waste avoidance and consistent life cycle management. Furthermore, we believe that resources should be used for as long as possible

## 3.2 Diversity, Equity and Inclusion

EuroTeleSites regards diversity as an essential criterion for pursuing its corporate objectives. We deliberately foster a work culture in which everyone, regardless of gender, cultural and ethnic origin, sexual and religious orientation and identity, mental and physical abilities, and individual living and working conditions, is treated fairly and can develop and realize their potential. We advocate the elimination of discrimination in employment and occupation. We adopt measures to eliminate barriers and promote equal access for people with disabilities. We encourage the diversity of our employees in all aspects.

The diversity within the EuroTeleSites team opens up great potential for the Group and our success. Different competencies, perspectives, and experiences offer plenty of options for learning together and from each other, and thus finding better solutions for our customers, employees, and the company.

EuroTeleSites aims to ensure equal pay for work of equal value between women and men. A uniform group-wide job architecture forms the basis for salary bands that are regularly adjusted on the basis of market data to ensure that pay is in line with the market

## 3.3 Human Rights, Safety & Health

Our human rights policy is guided by the several Declaration, Principles and Covenant adopted by the United Nations and its specialized agencies.

Where national law deviates from EuroTeleSites's commitment to human rights and sets a lower standard, we always strive to achieve the higher standard, with the welfare of our employees as our top priority.

We are against all kind of child exploitation and forced labor.

We are committed to ensuring that our suppliers and other business partners comply with the conduct set out in this Code in relation to their employees, including respect for human rights.

We are committed to our employees' safety, health, and well-being and take the necessary measures to prevent and minimize occupational risks

To maintain a safe work environment, physical violence and threats in the workplace are unacceptable and trigger an immediate response in accordance with established procedures. We do not allow any kind of harassment, intimidation, insults, threats, unfair accusations, bullying, sexual harassment or other acts of physical or psychological violence that negatively affect the dignity of our employees.

We prohibit the display of images or objects with sexual content, as well as images or objects that could promote hatred, discrimination or stereotyping in the workplace.

EuroTeleSites has no ideological or political affiliation. All employees are entitled to exercise their political rights without being pressured, directly or indirectly, to favor any given political party or candidate. Any such political activity must be undertaken solely on a personal basis, during non-business hours, without making any express or implied reference to EuroTeleSites, and under no circumstance may involve the use of any of EuroTeleSites' financial or other resources or assets.

We also encourage our employees to work for the betterment of society through their commitment.



## 4 Basic Principles of Conduct

The reputation of EuroTeleSites is primarily shaped by each of us' appearance, actions, and behavior. Illegal or inappropriate conduct by one employee can considerably damage the entire organization.

All employees must respect, preserve, and foster EuroTeleSites's reputation in their activities. Our basic principles of conduct are fully aligned with our Corporate Values: Responsibility, Fairness, and Trust

### Communication

We communicate openly, transparently, and authentically. Everyone in the company should feel free to speak and share their opinions. We listen to each other attentively and with respect. We share our knowledge and offer support if we see that it may be needed. We give honest and respectful feedback. We don't blame colleagues for mistakes but see the opportunity to learn and develop together. We treat colleagues and all stakeholders as we want to be treated. We are honest, fair and authentic and we show respect.

We are aware of and take seriously the responsibility for our communication. We share only accurate and consistent information and protect confidential information from unauthorized processing and disclosure

### Collaboration

Through open communication, we create and promote an environment of work where everyone develops the ability to proactively take the initiative, learn and exchange with each other, discover the new by being curious, and confidently tackle new challenges.

Furthermore, we expect everyone to act in a spirit of collaboration, making available to the other departments and colleagues the knowledge and resources that could facilitate the attainment of the EuroTeleSites objectives and interests

### Leadership

The way we lead and make decisions and our corporate culture are gaining importance over structural factors such as organization, hierarchy, and processes. We expect our managers to lead by example and act as role models for our employees in implementing the present Code of Conduct provisions.

We consider leadership an "enabler" role, one that creates freedom, acts as a coach, and supports team decisions. Managers empower their collaborators, thus fostering trust, initiative, curiosity, and development. Managers also support their employees in achieving a balance between their professional and private lives and taking advantage of what the company offers in this regard. This creates a good basis for productive work

### Agility

In our dynamic environment, we work as a diverse, agile, adaptable team, where results are more important than working hours and location. We are passionate about what we do, experimenting and trying new things. We act focused and fast, find ways to overcome obstacles, and thus show what is possible.

### Integrity

Acting with integrity is an absolute must for sustainable business success. We act in accordance with all applicable laws and regulations and our internal guidelines. We assume our responsibility and act with integrity in dealing with each other, customers, suppliers, and partners. In situations where we are not bound by a legal framework, we conduct ourselves just as we would expect from others: honestly, fairly, and transparently.

Managers are primarily responsible for conducting themselves with integrity by setting the appropriate tone at the top. They are accountable for addressing the importance of this conduct regularly and setting



an example with their conduct. However, this does not relieve employees from their own responsibility to act ethically and with integrity.

Recruitment and talent management within EuroTeleSites are based on qualification criteria, not personal relationships, cronyism, or nepotism. Our performance management ensures that variable salary components are only paid out if business goals are achieved in compliance with the law and our internal guidelines.

To support a culture of trust and integrity and ensure that we always work with impeccable integrity, EuroTeleSites has implemented and maintained a strong Compliance Management System with clear rules and procedures based on three main pillars: prevention, detection, and reaction

We handle company assets with care. We protect company assets from loss, damage, theft, waste, and improper use. We generally do not use company property for private purposes or activities that do not serve the company's purpose.

We do not accept personal rebates from business partners or competitors of EuroTeleSites that are granted to us with regard our job at EuroTeleSites unless these rebates are offered to all employees or a large group of employees at EuroTeleSites.

## 5 Business Relationships

Relationships with our business partners are characterized by trust and fairness. Our business decisions must not be influenced by private interests and personal advantages.

### 5.1 Business Relationships with Customers

The way we interact with our customers shapes the image of EuroTeleSites. Therefore, we observe all applicable legal and internal regulations and treat our customers as we would like to be treated ourselves.

We win contracts fairly based on the quality and price of our innovative products and services. Accordingly, we do not win contracts by offering, promising, or granting illegal benefits to decision-makers. We follow strict rules regarding gifts and invitations to business meals and events.

If somebody asks us to grant illegal benefits or we are offered such benefits to influence our decisions, we inform our direct manager or report the incident to the Compliance Office of EuroTeleSites ([compliance@eurotelesites.com](mailto:compliance@eurotelesites.com)) or to the whistleblowing portal (<https://eurotelesites.whistleblowing-software.com/>).

### 5.2 Business Relationships with Competitors

EuroTeleSites acknowledges that free competition is a fundamental element of the market-based system. Fair, transparent market conduct ensures EuroTeleSites's competitiveness. We respect applicable national and international antitrust law. We do not engage in price fixing or illegal market agreements with competitors, and we do not enter into agreements or deals with regard to issuing sham offers.

In our activities with associations or interest groups, we pay special attention to adhering to the conduct guidelines of antitrust law. If we become aware that other participants violate antitrust law in this context, we will immediately withdraw from these bodies, and inform our direct manager or report the incident to the legal department and the Compliance Office of EuroTeleSites or the whistleblowing portal (<https://eurotelesites.whistleblowing-software.com/>).

We do not disseminate false information about our competitors' products and services or attempt to gain a competitive advantage in other unfair ways. In particular, we are against unlawfully obtaining information on our competitors.

## 5.3 Business Relationships with Suppliers and Business Partner

We maintain trusting, fair business relations with our suppliers and expect the same from them in return.

Our procurement procedures comply with the laws and regulations of the countries in which we operate. Bypassing of purchasing can disadvantage EuroTeleSites. Therefore, all purchasing rules must be strictly observed and complied with.

When passing on internal and confidential information to suppliers and business partners, we ensure that this is done only in accordance with the need-to-know principle and within the framework of an information flow coordinated with purchasing.

With all its suppliers, EuroTeleSites works toward upholding legal anti-corruption regulations and integrity standards throughout the supply chain. Whenever possible, EuroTeleSites prefers to work with environmentally friendly and socially responsible suppliers. Our suppliers are committed to comply with the provisions of the International Labor Organization (ILO) regarding workers' rights and working conditions.

Through transparent awarding and documentation of contracts as well as strict approval processes, we ensure that no sponsorship or donation activity, consulting assignment or lobbying activity violates applicable regulations.

Our business decisions are made solely in the interests of EuroTeleSites; personal interests are put aside. We cannot allow ourselves to be influenced by suppliers in making business decisions. Therefore, we will not accept improper benefits if offered to us. Similarly, we do not request that our suppliers grant us improper advantages. If we are offered, promised, or granted prohibited advantages, we inform our direct manager or report the incident to the Compliance Office of EuroTeleSites or to the whistleblowing portal (<https://eurotelesites.whistleblowing-software.com/>).

EuroTeleSites employees never accept or offer anything that could (or could be perceived to) influence a business decision. If we are uncertain whether we can accept a gift, an invitation to a business meal, or an invitation to an event by a supplier, we ask our direct manager or the Compliance Office by sending an e-mail to: [compliance@eurotelesites.com](mailto:compliance@eurotelesites.com).

As part of the business partner selection process, we conduct a risk-based, documented business partner integrity check. EuroTeleSites places high demands on the integrity of business partners which is specified in a dedicated Supplier's code of conduct. We do not work with business partners who or whose acting persons have attracted attention in the past concerning non-integrity or unlawful business conduct (especially corruption and human rights), or we establish measures to ensure integrity and lawful conduct.

EuroTeleSites takes all necessary measures to prevent money laundering and terrorism financing within its scope of influence. EuroTeleSites complies with all relevant embargo and sanctions regulations applicable to EuroTeleSites.

## 5.4 Relationships with Third Parties

### 5.4.1 Capital Market

EuroTeleSites is committed to compliance with the Austrian Corporate Governance Code. Communication with the capital market is open and transparent. We are committed to the principle that shareholders should be treated equally under equal conditions.

### 5.4.2 Donations and Sponsoring

As a responsible member of society and within the scope of legal and financial possibilities, EuroTeleSites may support education, science, social, and environmental initiatives with financial and donations in kind.

Financial and donations in kind are not granted to individuals, private bank accounts, political parties, or organizations with close ties to political parties. This also applies to organizations that could damage EuroTeleSites's interests or reputation.

All sponsoring activities require appropriate, demonstrable communication and marketing services from the sponsoring partner and are processed transparently.

### 5.4.3 Media

EuroTeleSites respects the independence of journalistic reporting. For this reason, under no circumstances do we attempt to influence journalistic reporting by placing advertisements or providing free services on a long-term basis or by any other means. We do not place advertisements in the media of political parties or politically related organizations

## 6 Handling Information

Confidential information obtained in the course of professional activities - including information outside one's own field of activity - may neither be used to pursue one's own interests nor made accessible to unauthorized persons. We have put in place rules and procedures for the protection of confidential information

As a transparent company, we value correct, truthful, and timely reporting. This applies equally to our relations with the capital market, employees, customers, business partners, the public, and all official authorities.

Only members of the Management Board or authorized employees speak on behalf of EuroTeleSites. Communications Officers and all those authorized to speak on behalf of the company know that everything they say in public represents the company

### 6.1 Data Privacy

We are aware of the highly sensitive nature of the personal data provided to us by our customers, employees, shareholders, and suppliers and do our utmost to protect it. Each of us is responsible for maintaining this confidentiality within the scope of our tasks.

We collect and process personal data in accordance with European and national data protection regulations, particularly the General Data Protection Regulation (GDPR).

### 6.2 Data Security

We protect the confidentiality, availability, integrity, and authenticity of company and personal data with all available, suitable, and appropriate technical and organizational means against data breaches and other incidents in this regard. Each of us is, within the scope of our duties, responsible for protecting our company's IT systems and the information stored in them.

### 6.3 Maintaining Confidentiality

In addition to the organizational and technical measures for data privacy, each one of us has the obligation to maintain operational and business secrets. Information of this nature must be safeguarded and communicated to persons within the company only if they need it for their professional tasks. This also applies to information in which EuroTeleSites' contractual partners have confidential interests, mainly if this is contained in a special confidentiality agreement.

We always take care to keep information confidential during public conversations or telephone calls with colleagues in the mobile office. In addition, we do not let outsiders view our business documents.

The obligation to maintain secrecy also continues without limitation after the employment relationship has ended

## 6.4 Dealing with Insider Information

EuroTeleSites AG is subject to strict capital market regulation requirements as a listed company.

We are aware that trading in securities and derivatives and providing recommendations while taking advantage of insider information, canceling or changing an order for a trade, or recommending doing so while taking advantage of insider information and disclosing insider information without operational necessity is prohibited and will be punished according to internal regulations and the applicable law.

EuroTeleSites implements all necessary measures to prevent the risk regarding the misuse of insider information. All information to which the stock price might react is strictly confidential. Such information may be disseminated only documented and within the framework of operational necessities

## 6.5 Financial Integrity

Financial integrity is key to maintaining the trust of our shareholders, customers, business partners, and employees.

Within the scope of our professional tasks, we ensure that the books and records we produce are complete and correct and give an accurate and fair view of the economic and financial situation of the company, that every transaction or expenditure is reflected appropriately, and that they are produced in time in accordance with the currently applicable rules and standards. We are guided by our internal control system designed to assure compliance with all relevant financial reporting requirements, including the Sarbanes Oxley Act (SOX).

## 7 Preventing Conflicts of Interest

Our professional actions are guided exclusively by the interests of the company. All employees are called upon to avoid situations in which their personal or financial interests conflict (or could conflict) with the interests of EuroTeleSites. We avoid situations that could give the impression that personal interests influence our business decisions

However, it is not always possible to prevent such conflicts of interest. Without being asked, we fully inform our direct manager about anything that could be a potential conflict of interest as soon as possible. We immediately notify the Compliance Office if a conflict of interest cannot be avoided. We ensure that the employee involved in an actual or potential conflict of interest does not participate in the decisions regarding that situation

Special reporting obligations apply to the following conflicts of interest:

- secondary employment for profit and board functions in companies outside EuroTeleSites,
- internal and external professional relationships with close relatives (children, siblings, parents, spouses, close relatives of spouses and persons living in the same household for at least one year),
- equity investments in business partners of more than 5% in the case of participation in the business relationship on the EuroTeleSites side.

## 8 Adhering to Standards of Conduct

We expect all employees to adhere to this Code of Conduct and apply its provisions while making everyday business decisions. Failure to comply with the provisions of this Code of Conduct shall, where applicable, be considered professional misconduct. Misconduct and violations of conduct standards have serious consequences not only for the individual, but also for the entire company. For this reason, misconduct cannot be tolerated. Managers have a particular role model function in this regard.

EuroTeleSites consistently disciplines conscious, unlawful misconduct and violations of internal guidelines, regardless of the rank or position of the person involved, in accordance with the applicable laws and/or internal regulations.

## Whistleblowing

Information provided by honest employees is one of the most effective ways of exposing misconduct in the company and is, therefore, an appropriate measure to expose serious risks at an early stage in EuroTeleSites. We encourage everyone to "speak up", as this practice helps the company to operate legally and ethically and protect our reputation. Any employee and other person concerned can report a violation or suspected violation of legal provisions, this Code of Conduct, and internal guidelines. All reports will be investigated and verified confidentially by persons committed to confidentiality. Nothing negative will happen to honest whistleblowers who have provided information to the best of their knowledge. This also applies to tips not covered by local whistleblower protection laws

The Compliance Office is responsible for the operational implementation of whistleblower protection. Whistleblowers can turn to this department if they feel they have been adversely affected by any form of (perceived) disadvantage due to the whistleblowing. Whistleblower protection does not apply if knowingly false information is provided to the detriment of the company or its employees

The ETS Group Whistleblowing Policy provides all details regarding conduct and process steps in case of whistleblowing.

The following possibilities are offered to whistleblowers to report issues, misconducts, and violations:

- using the EuroTeleSites's whistleblowing portal (<https://eurotelesites.whistleblowing-software.com/>) with the possibility to remain completely anonymous,
- addressing a mail directly to the Compliance Office (mail to: [compliance@eurotelesites.com](mailto:compliance@eurotelesites.com)),
- addressing a mail to our external ombudsman at [eurotelesites@wkk.law](mailto:eurotelesites@wkk.law) (wkklaw - Wess Kux Kispert & Eckert Rechtsanwälts GmbH Himmelpfortgasse 20/2, 1010 Wien), also with the possibility to remain completely anonymous,
- approaching the direct manager,
- providing information to authorities in accordance with the statutory provisions.

## 9 Questions

Concrete questions that come up in daily work that cannot be adequately answered by this Code of Conduct or the internal guidelines should be discussed with one's direct manager. Moreover, questions and comments on the Code of Conduct and the Compliance Guidelines can be addressed to the Compliance Office at [compliance@eurotelesites.com](mailto:compliance@eurotelesites.com)

Contact information about how compliance is organized and more information on the Code of Conduct and the Compliance Guidelines can be found internally on Sharepoint ([link](#)) and otherwise on our corporate website at [eurotelesites.com/investor-relations/compliance](https://eurotelesites.com/investor-relations/compliance)

## 10 Related Documents

The conduct requirements are specified in the following ETS Group compliance guidelines:

- ETS Group Guidelines Anti-Bribery, Anti-Corruption & Conflicts of Interest
- ETS Group Guidelines Data Protection
- ETS Group Guidelines Antitrust Law
- ETS Group Guidelines Capital-Market Compliance
- ETS Group Supplier Compliance Policy
- ETS Group Whistleblowing Policy
- ETS Group Purchasing Guidelines