EuroTeleSites Group Guidelines Anti-Bribery, Anti-Corruption and Conflicts of Interest

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Foreword

In fulfilling our vision to "provide the sustainable foundation for digital transformation" for our customers and the society, we actively assume ecological, social, environmental responsibility and see "Environmental, Social & Corporate Governance (ESG)" as long-term value drivers. Our active fight against all forms of bribery and corruption and a strict commitment to the UN Global Compact Principles are an important part of this.

The fight against corruption is a part of our ESG strategy

For us, it is important not only that we achieve our goals, it is also important HOW we achieve our goals. Ethically and legally impeccable conduct is a necessary prerequisite so that customers, employees and all stakeholders can trust us. In other words: Integrity has a central place in our values and is more important than short-term business success. In case of doubt, we would rather forego business than enter into transactions that conflict with the law, our values or our internal guidelines.

Right results and right way

To support this, we give ourselves clear rules defining what is allowed, but also what is not allowed. Of course, we adhere to legal regulations and to our internal rules, the Code of Conduct and the compliance guidelines.

Everyone knows that there is not a rule in place for every situation where a decision has to be made. But how do we behave in those cases? The answer is "ethically and with integrity", thus "honestly, fairly and transparently" - the way we ourselves want to be treated.

It must be our common ambition to sustainably secure the economic success and reputation of the EuroTeleSites Group by making conduct with integrity the natural basis of all our professional activities and decisions. As from ourselves, we also expect and demand lawful conduct and integrity from all our business partners.

1 Objective of the Guidelines

The goal of these guidelines is to ensure that all relevant legal anti-corruption regulations including the UN Convention against corruption, the Austrian Criminal Code (StGB) and other territorially applicable laws in our footprint as also laws with extraterritoriality application (e.g., the FCPA - US Foreign Corrupt Practices Act - or the UK Bribery Act) are observed across the Group.

We do not tolerate bribery or corruption in any form and adopt a zero-tolerance policy to corruption in all of our business activities.

We do not tolerate violations of our rules

Misconduct and violations of anti-corruption laws and internal ethical requirements can have severe consequences not only for the individual personally, but also for the entire company. EuroTeleSites Group disciplines deliberate, unlawful misconduct and violations of internal guidelines consistently, regardless of the rank or position of the person involved. Perpetrators will be sued for reimbursement of all damages suffered.

Also, business partners have to expect appropriate consequences in case of breach of contractual compliance obligations or violations of anti-corruption laws.

These guidelines help to prevent financial or reputational damage to employees, management or companies of EuroTeleSites Group due to corruption risks.

Tone-at-the top / middle

First and foremost, our managers are responsible for integrity in our business by setting the appropriate tone-at-the-top. Therefore, they must regularly point out its significance, illustrate examples of proper behavior, and exemplify it through their personal conduct. Leadership commitment is key to establishing a culture of integrity, transparency, openness and compliance. At the end, every individual behaving with integrity is the indispensable basis for sustainable business success.

Unresolved conflicts of interest can also lead to serious damage. There is a conflict of interest when, financial, family, political or personal interests could interfere with our business activities or decisions. These guidelines provide help in avoiding or resolving a conflict of interest of this nature.

These guidelines apply to all our employees and managers. We contractually require our business partners, where possible, to know, understand and implement the principles outlined in these guidelines.

2 Fighting Corruption

Corruption is the abuse of entrusted power for private gain

Corruption is a widespread phenomenon raising serious social, moral, economic and political concerns, undermining good governance. Corruption also increases the cost of doing business, introduces uncertainties into commercial transactions, destroys trust and interferes with the fair and efficient operation of markets and thus impedes economic development.

Trust and fairness

The reputation of EuroTeleSites Group is formed by the way we interact with our business partners. We obey the law and treat our business partners, as we would like to be treated ourselves. Our relationships with business partners are characterized by trust and fairness. We must not allow private interests and personal advantages to interfere with our business decisions.

No bribery!

We win contracts fairly and transparently, based on the quality and price of our attractive products and services. Accordingly, we will never offer, promise or grant illegal benefits to public officials or decision-makers in the private industry in order to win a contract. This includes but is not limited to gifts, loans, assets, hospitality, travel, vacation, payment of commissions or rewards in the form of benefits in cash or in kind, job offers, special personal services that are offered or given with the intention of doing so

- to gain an undue advantage or
- to put someone under moral pressure to get this advantage or
- to influence a decision.

Moreover, within the scope of their work, all employees and managers have the responsibility to ensure that external parties do not have the opportunity to exert improper influence on decisions made by EuroTeleSites Group.

No one will suffer retaliation, discrimination or disciplinary action for refusing to engage in bribery or for revealing a corrupt act. Whistleblowers who report in good faith are protected against any form of retaliation at EuroTeleSites Group, irrespective of the legal requirements for whistleblower protection.

In the event of in-house investigations by authorities (e.g. dawn raids), we immediately inform the Head of Legal, the Compliance Officer, and the Senior Director of the area affected by the investigation. When dealing with representatives of the authorities, we conduct ourselves in a professional and cooperative manner.

2.1 Ban on Bribery

We do not bribe!

No excuse!

In dealing with business partners, customers, suppliers, the authorities and other public officials, all employees and managers, without exception, are prohibited from offering, promising or granting, directly or indirectly, financial or other advantages or approving such advantages if by doing so the recipient is to be induced to commit an unlawful act or omission. Such offers, promises, grants, gifts and invitations and other benefits of this nature may also not be made if they can be understood as an attempt to improperly influence a public official or a business partner. We strictly avoid any appearance of inappropriateness and dishonesty.

Facilitation payments prohibited

Furthermore, granting advantages to public officials is subject to particularly strict regulations. In this case, granting benefits even for dutiful official acts of the public official is only permitted to a very limited extent. Strictly forbidden are payments or any other advantages (anything of value) to influence an act or decision of a public official, to influence the enactment or promulgation of legislation or regulations, or to induce public officials to misuse their influence to shape or have an impact on an act or decision for the purpose of obtaining or retaining business. Benefits of minimal value that are characteristic of the particular place and country are allowed, as are benefits within the scope of an event that the public official has a justified objective reason for attending. For more details, see 4.3.

Demands for bribery are to be reported

If there is an advantage in reciprocity for accelerating or ensuring an official act, this is illegal and there is a ban on making such “facilitation payments”[1]. It is not a breach of this guidelines if not paying would endanger the personal health of employees or close relatives (“extortion payments”). Such incidents must be reported to the Compliance manager.

If we are requested by public officials or by decision-makers in private industry to grant unfair advantages or if we perceive acts of bribery in the company, we inform our manager or report this on the whistleblowing portal of the EuroTeleSites Group (https://eurotelesites.whistleblowing-software.com/) or to the Compliance Officer (for contact , see chapter 10).

2.2 Ban on Corruptibility / Inbound Bribery

We cannot be bribed!

No excuse!

We make our business decisions exclusively in the interests of EuroTeleSites Group putting aside personal interests. When making business decisions, we cannot allow ourselves to be influenced by suppliers or other business partners that offer or promise us improper benefits, and we will not accept such benefits if they are offered to us. In addition, we do not request our suppliers or other business partners to grant us any improper advantages.

We wish to avoid even the slightest perception that undue advantages granted to us might influence our business decisions. Whenever we are uncertain if we are allowed to accept a gift, an invitation to a business meal or an invitation to an event

[1] Facilitation payments are unofficial, improper, small payments made to low level officials to secure or expedite the performance of routine or necessary actions prescribed by law.

from a supplier, we can check this by means of the section 4 “Gifts & Invitations” below. For open questions, we contact our manager or the Compliance Office by sending an e-mail to “compliance@eurotelesites.com”.

Attempts at bribery are to be reported

If undue advantages are offered, promised or granted to us or if we perceive instances of corruption in the company, we inform our manager or report it on the whistleblowing portal (https://eurotelesites.whistleblowing-software.com/) of EuroTeleSites Group or to the Compliance Officer (for contact , see chapter 10).

2.3 Ban on Bribing through Third Parties

We work only with business partners of integrity

Employees of EuroTeleSites Group are not permitted to grant financial or other advantages to a business partner, consultant, agent, intermediary or other third party, or to approve an advantage of this nature, if circumstances indicate that they are wholly or partially being used, directly or indirectly, to induce a public official or a person in the private sector to commit an illicit act or omission or to influence a public official in some other way that is not allowed.

We check the integrity of our business partners

In this regard, EuroTeleSites Group places high demands on the integrity of business partners that are also included in contractual agreements and a dedicated Supplier Code of Conduct. EuroTeleSites Group will either not cooperate with business partners or persons acting on its behalf who have a track record of acting without integrity or of illegal business conduct (particularly corruption) or establish appropriate measures to ensure ethical and legal behavior.

Within the framework of business partner selection, a risk-based, documented business partner integrity check (due diligence) will be conducted.

2.4 Mergers & Acquisitions

Inherent Compliance risks of M&A must be mitigated

Within the scope of buying and selling majority and minority interests by EuroTeleSites Group, in the context of risk identification of the investment or divestment decision, important compliance risks must be appropriately recorded and considered accordingly (risk-based compliance due diligence).

It is particularly important to ensure that when commissioning consultants, intermediaries or other third parties in the M&A process, not to tolerate any form of corruption whatsoever.

The Compliance Office must be involved in due course to make sure that the targeted companies themselves, their owners, their managers or the ultimate beneficiary as well as the structure of the deal do not expose EuroTeleSites Group to an undue compliance risk.

After the acquisition, the integration must include a plan for mitigating possible remaining compliance risks and for quickly implementing the standard EuroTeleSites Group Compliance Management System at the acquired company. The implementation progress must be reported regularly to the Compliance Officer.

3 Avoiding and Dealing with Conflicts of Interest

We disclose any conflict of interest to our manager

Our professional activities are oriented exclusively towards the interests of the company. All employees and managers are called upon to avoid situations in which their personal, family, political or financial interests could conflict with the interests of EuroTeleSites Group. We avoid situations that could give any impression that our business decisions are influenced by personal interests.

However, it is not always possible to prevent such conflicts of interest. Without being asked, we disclose possible conflicts of interest to our manager immediately and in full.

3.1 Conflicts of Interest from Secondary Employment

Secondary employment is any activity outside of the primary place of work at EuroTeleSites Group in which an employee works for a third party to a significant extent – irrespective of whether the work is paid or not paid. This also applies to self-employment as secondary employment.

We are not allowed to engage in secondary employment that conflicts with the material interests of EuroTeleSites Group, in particular if there are reasons of competition or reputation for not doing so.

Secondary employment and external board functions to be reported

Paid secondary employment is subject to special reporting obligations (reporting in SAP or other reporting channels set up for this purpose) and, if it impedes one's professional duties in EuroTeleSites Group, it can be prohibited by the Human Resources department[2]. Board activities in companies outside EuroTeleSites Group (e.g. management board, supervisory board or advisory board) have to be reported as well.

We also report potential conflicts of interest if we or close relatives are involved in a decision-making process as a body of an association and the respective other in a function in EuroTeleSites.

Employees and managers are not required to report occasional writing activities, lectures, volunteer work and comparable incidental activities, as long as the time spent does not negatively affect the employee's work.

3.2 Private Investments

Personal influence on business partners

Employees who influence or can exert influence on the awarding of contracts of purchase must disclose their stake in the company of a possible business partner to their manager and the relevant business unit negotiating the contract prior to their involvement in this decision if the stake exceeds 5%. This also applies to stakes of close relatives (spouse, partner, children, siblings, parents, close relatives of spouses and persons at least 1 year living together in the same household).

Shares held in companies competing with EuroTeleSites Group that allow a business influence[3] are subject to approval by the Management Board.

3.3 Conflicts of Interest with Close Relatives

Report critical business relations with close relatives

The following internal business relations with close relatives (definition see 3.2) must be reported as soon as possible to the manager and Human Resources via the designated reporting channel (e.g. SAP):

- authority or supervisory power of the one over the other,
- interaction in accounting processes or handling of financial or material assets.

We report in due course to our manager and to the department involved in the negotiations if, during contract negotiations, we ourselves can exert influence on the part of the company and on the part of the business partners close relatives.

We do not exert any influence on the hiring process of close relatives. It is, however, permitted to pass on contact details of applicants who appear suitable, even in the case of close relatives.

[2] Local labour law regulations must be observed.

[3] A business influence always exists if the management can be influenced through the interests held. This is not dependent on any threshold, but always applicable in the case of a strategic minority share (25 % plus one share).

3.4 Handling Company Property

We handle company property at our disposal properly and with care. Generally, we do not use company property for private purposes or for activities that do not serve the purpose of the company. Private use of company property is permitted only if allowed by the respective internal regulations (e.g. Handy policy or Car policy).

Personal use of company property

Also intellectual property such as copyrights, trademarks and patent rights are valuable assets that we protect against unauthorized use.

3.5 Using Social Networks and Collaboration Platforms

Employees may only formulate postings on social media as personal opinions, so that they cannot be understood as a company opinion. Official statements only come from EuroTeleSites accounts and/or from authorized personal accounts (e.g. board members, leadership team, press officer).

On social media we post our personal opinion

Everyone is allowed to share publicly available information with everyone, but the duty of confidentiality for internal, confidential and secret information must be respected.

3.6 Rebates and Business Partner’s Incentive Programs

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

Incentive programs from business partners who aim to sell products through our sales organization must be consistent with the internally defined sales strategy and be officially approved by management.

4 Gifts and Invitations

Giving and accepting gifts as well as extending and accepting invitations to business meals or events is part of everyday business life. However, without due care and attention, this can lead to accusations of bribery, corruption or other criminal offenses.

Gifts and invitations must always be reasonable & proportionate

The aim of this regulation is to ensure that neither giving nor accepting gifts or invitations results in any financial or reputational damage for the management, the employees or companies of EuroTeleSites Group.

Concerning gifts and invitations, we always pay attention to economic efficiency, appropriateness and the effect on public perception, regardless of the following detailed regulations. The value limit of € 100 per quarter cited in the following chapters means that the total value of all the gifts <u>and</u> invitations accepted or the total value of all the gifts given <u>and</u> invitations granted per business partner is not allowed to exceed a value of € 100 per quarter.

The value of gifts is to be added up with the value of invitations

Gifts and invitations must be given and accepted transparently, in good faith and without expectation of anything in return.

4.1 Handling with Gifts

<u>Received</u> gifts may not exceed a value of € 100 per business partner (= company) and quarter.

Limit of €100 per business partner per quarter

If this value is exceeded, we politely decline the gift. If the rejection does not appear appropriate, approval must be obtained from the manager and documented.

<u>Granted</u> gifts are not allowed to exceed a value of € 100 per business partner (= individuals) and quarter.

Gifts are not allowed if there is any kind of connection between receiving or giving the gift and a business decision to be made by EuroTeleSites or the business partner.

Do not try to influence business decisions

Under no circumstances may the acceptance or the granting of the gift be subject to conditions.

The acceptance or granting of monetary gifts (e.g. in the form of cash, money transfers, interest-free or low-interest loans, vouchers, complimentary use of credit cards) is not permitted.

4.2 Invitations to Business Meals

Invitations to business meals that are consistent with local practices are allowed up to a value of € 100 per business partner (= company in the context of accepting an invitation; =individuals in the context of inviting to business meal) and quarter[4].

Add up with gifts

If the invitation is also for a private accompanying person, it can be accepted. However, this requires written approval by the manager beforehand and the values need to be added up for the € 100 threshold.

4.3 Accepting Invitations to Events

Attendance at events with a clear business character (e.g. training courses, company or product presentations) including appropriate catering is permitted.

Accepting invitations from business partners to events that do not have a clear business focus (e.g. sponsoring, marketing or sales events) or to events without any business character requires approval by one’s manager and must be documented. If the value of the invitation exceeds € 100, approval shall only be given in justifiable exceptional cases.

Consider possible conflicts of interest

Invitations for accompanying persons may only be accepted if written approval is given by one’s manager.

Not allowed during ongoing negotiations

The costs of travel and accommodation must in general be covered by the respective EuroTeleSites Group company. Otherwise, final approval by the respective EuroTeleSites Group Management Board Member is required, if the invitee does not render services in return (e.g. lecturing).

If there is a connection to a business decision, it is not allowed to accept the invitation.

4.4 Issuing Invitations to Events

Invitations to attend EuroTeleSites’ events with a clear business and representing character (e.g. training courses, company or product presentations), including appropriate hospitality, are allowed. Travel and accommodation costs are not allowed to be covered by the inviting party. The local Management Board must approve exceptions to travel and accommodation costs.

Consider possible conflicts of interest

Invitations to events that do not have a clear business character (e.g. sponsoring, marketing or sales events) or to events without any business character are permitted. However, the non-business part of the event must be designed appropriately and having in mind the public perception.

In the following cases, the board / management must approve events with a partial / non-commercial character:

- if the event has a value greater than € 100 for the invitee,
- if travel and accommodation costs are covered by us,
- if accompanying persons of the business partner are invited.

Not allowed during

[4] Members of the Management Board / managing directors are permitted, if the interests of the company warrant it, to accept invitations to business meals from business partners or to extend invitations to business partners that exceed a value of € 100.

If there is a connection to an entrepreneurial decision of the business partner, the invitation may not be issued.

ongoing negotiations

The events and guest lists are to be documented and archived in the department organising the event.

4.5 Giving Gifts and Invitations to Public Officials

Gifts to public officials[5] are generally not allowed[6].

Inviting public officials to business meals must be commensurate with the positions of the people involved (for example: a modest lunch within the scope of a company or product presentation) and in line with the law and the compliance guidelines of the public official. The costs of the invitation are limited to a maximum value of € 100 per quarter and public official. On no account is the invitation allowed to give the impression of trying to exert influence.

No invitations without a business character to public officials

Invitations to public officials to attend events with a clear business character (e.g. training courses, company or product presentations) including appropriate catering are permitted. The costs of travel and accommodation are not allowed to be taken over.

Invitations to public officials to events that do not have a clear business character (e.g. sponsoring, marketing or sales events) are permitted. Accompanying persons may only be invited if it would not be appropriate to appear at the event unaccompanied. However, a written statement by the public officials that participation in the event does not conflict with internal guidelines to which they are subject must be provided.

The organization of the non-business part of the event should be appropriate and consideration must be given to the effect it will have on public perception. The costs of travel and accommodation must be covered by the public officials.

If there is a connection to a business decision by the public officials, the invitation may not be extended.

The events, guest lists and statements of the public officials that participation in the event does not conflict with applicable guidelines must be documented and archived in the department organizing the event.

Invitations to public officials to events without any kind of business character are not permitted.

4.6 Internal Gifts and Invitations

Internal Gifts on specific company occasions, such as welcome packages, company anniversaries or retirement, as well as prizes as part of internal competitions are permitted. The local Management Board / Executive Board or a Leadership Team member may decide that other internal gifts are also granted to all or a majority of the employees. Internal gifts have to be appropriate and comply to local tax regulations.

Gifts to individual employees at company expense on occasions that are not work-related, such as birthday gifts, Christmas or Easter gifts, are not permitted. Monetary gifts are generally prohibited.

For the purposes of this policy, the term "gifts" does not include all performance-related benefits (recognition awards in accordance with the relevant guidelines issued by Human Resources, including non-cash bonuses and benefits provided in accordance with a collective bargaining agreement or a compensation guideline) or benefits granted for social reasons.

Internal invitations to events with a clear business focus (e.g. information events, training courses, company or product presentations) including appropriate hospitality are permitted.

[5] For the definition of the term public official see Annex 2.

[6] Group companies with headquarters outside Austria are allowed to grant usual courtesies of nominal value (up to € 50) on special occasions if allowed by law and ethically correct.

Internal invitations[7] to business meals are permitted if there is a business interest and require the approval of the manager; this must be documented. Attention shall be paid to possible occasion-related communicated amount limits.

It is not permitted for Business partners to cover all the costs for events without any business focus exclusively for employees of EuroTeleSites Group (e.g. Christmas parties).

Invitations to accompanying persons of employees are allowed in justifiable exceptional cases. However, they require approval by the manager of the person extending the invitation which has to be documented.

5 Sponsoring, Donations and Advertising

Definitions

Sponsoring, donations and advertising are inherently exposed to an increased bribery risk. Hence, rules and procedures have been implemented to protect the company as well as its employees and managers.

5.1 Sponsoring & Donation

Sponsoring

No sponsoring without appropriate consideration

Sponsoring is a special form of marketing, in which the advertising impact is intended to be achieved not through publication in a conventional medium (print, TV) but by advertising measures within the scope of an event organized by a third party (e.g. sports, culture).

Prior to concluding a sponsoring contract, it must be verified that:

- the type of event is compatible with the brand identity of EuroTeleSites,
- the compensation for the sponsoring is valuable and a comparison of the financial amount of the sponsoring engagement with market prices (checked by Marketing) shows a favorable result,
- in terms of marketing or compliance aspects, the organizer of the sponsored event does not have a negative history and is not subject to any conflict of interest (business partner integrity check) and that no other negotiations with the organizer are pending,
- the event has been approved in accordance with the detailed regulations listed below.

Consideration to be documented

In principle, we do not sponsor events that are organized by political parties or public authorities. Only possible exception exists in case of events with broad public impact, which do not focus on the political character. As for all sponsoring, this requires approval by the Management Board.

Donations

As a responsible member of society, EuroTeleSites Group supports education, science, social concerns and the environment within its legal and economic possibilities by making monetary donations and donations in kind. As opposed to sponsoring, the funding body does not expect a commercial consideration in making a donation.

Donations in money or in kind to individuals, to private bank accounts or to political parties or organisations that are closely related to political parties are not allowed. This also applies to organisations that could damage the interests or reputation of EuroTeleSites Group.

The amount of the donation must be appropriate with regard to the profitability of the company. Possible local legal restrictions, e.g. concerning embezzlement, must be observed.

[7] An invitation is considered to be internal whenever the focus is on internal employees and not on participants of an external business partner.

5.2 Approval of Sponsoring and Donations

Sponsoring and Donations are to be checked by the appropriates functions and to be approved by the Management Board

For each sponsoring or donation initiative, the departments (local if available, group function otherwise) Legal, Controlling, Compliance (and Marketing & Business Development in case of sponsoring project) give each their positive or negative opinion by circulation procedure. In case of local initiative, the local General Manager must also approve the sponsorship or donation initiative within the circulation procedure.

Independently of the amount, a sponsorship or donation application is then presented in each case by the initiator (and the local General Manager if applicable) for approval to the EuroTeleSites Group Management Board incl. expressed opinions either at the next MPC[8] or via circulation procedure.

Conveniently, a yearly sponsoring and/ or donation plan can be proposed in order to avoid multiple circulation procedures.

The application for approval to the EuroTeleSites Management Board must contain the sponsoring activities or donation individually with the sponsoring or donation recipient, the subject matter and amount of the sponsoring or donation as well as the total amount of the sponsoring or donation activities approved so far for the current year and the confirmation of the carried-out compliance check.

The Compliance Office hold a list of all approved sponsorship and donation and must thus be duly informed of all cases.

All sponsorships shall be budgeted and posted to the cost center of the department responsible (Marketing or Communications). This department has the responsibility of ensuring that the services provided by the contractual partner are adequately documented and archived (preferably directly in SAP).

Donations must be budgeted and reported on the cost center of the CEO of the concerned company. The addressee and intended use of the donations are documented centrally in each group company.

5.3 Advertising

We respect journalistic independence

We promote a culture of transparent, honest and responsible advertising.

We respect the independence of journalistic reporting. Therefore, under no circumstances will we influence journalistic reporting by placing advertisements or providing free services.

We do not take over any editorial costs incurred for reporting, e.g. travel expenses. Exceptions require a resolution by the Management Board.

We will not place any advertisements in the media of political parties or politically related organizations.

6 Management Consulting and Lobbying

Strict rules apply

Management consulting and lobbying contracts are inherently exposed to an increased bribery risk. Hence, the following rules and procedures have been implemented to protect the company and its employees and managers.

The aim of these guidelines is to ensure that applicable standards are not violated and that the employees, management or companies of EuroTeleSites Group do not suffer any financial or reputational damage from a consulting or lobbying mandate, in particular due to misuse of the consulting or lobbying fees.

Definition

Management consulting[9] occurs when an external company or an external individual submits a problem analysis with suggestions for action to the management.

[8] Monthly Performance Call

[9] A classification of management consulting services can be found as Annex 3.

Lobbying occurs when an external company or an external individual provides information directly or indirectly to a public official or makes suggestions on behalf of a company belonging to EuroTeleSites Group.

6.1 Approval of Management Consulting & Lobbying

Prior to concluding a management consulting or a lobbying contract, it must be ensured that:

- the selection of the mandated company (including an invitation to tender, contract negotiations and final supplier selection) and the optimization of the price / performance ratio conforms to the Purchasing Guidelines;
- a business partner integrity check (due diligence) with no red flags was carried out by Purchasing – red flags or ambiguous cases require clarification with Compliance;
- budgetary funding is ensured;
- no success fees have been agreed in lobbying contracts;
- a lobbying agency or an external lobbyist fulfils all the legal requirements (e.g. is registered in a public register where required by law) and
- Independently of the amount of the contract, the approval of the EuroTeleSites Group Management Board[10] have been obtained either within the MPC or via circulation procedure. In the application to the EuroTeleSites Group Management Board, all management consulting and lobbying contracts individually with the business partners must be listed. Furthermore, the subject matter, the total amount of the previous management consulting and lobbying contracts compared to the budget and a confirmation of the carried-out compliance check must be stated.
- In case of tax or legal advice, the management consulting approval's procedure is not necessary, if the costs arise 1) in the ordinary course of business based on an existing framework agreement and 2) do not exceed 50k €.

The Compliance Office hold a list of all approved management consulting and lobbying contracts and must thus be duly informed of all cases.

If there is any doubt about the assignment of a service as a management consulting or lobbying contract, the Compliance Officer must be consulted.

6.2 Management Consulting & Lobbying - Documentation Requirements

No payment without meaningful documentation

The department requesting the management consulting or lobbying service must ensure that the services provided by the contractual partner are documented comprehensively and transparently (such as by means of a final report or evidence of actual hours performed), so that the service provided can be traced at any time by an external expert (preferably directly in SAP).

7 Code of Conduct for Lobbying Activities

Avoid any behavior that could damage the reputation

The representation of interests and the exchange of information are key elements of a healthy and prosperous democracy. We act in accordance with the law, honestly and accurately in our interrelations with political institutions and legislative and executive bodies. Integrity, transparency and compliance with the basic democratic order are requirements for the work of all in-house lobbyists of EuroTeleSites Group.

We do not mislead anyone by using inaccurate or incomplete information. We avoid all forms of dishonesty or illegal information research.

[10] In certain cases, ETS Supervisory Board approval may also be required.

We act transparently and are always open about our identity and the specific concerns of the employer.

We observe all restrictions on activities and incompatibility rules announced for the functionary.

In order to articulate and pursue the interests of EuroTeleSites Group, we do not exert any unfair, improper, inappropriate or illegal influence on function holders, in particular neither through direct nor indirect financial or other material incentives.

We avoid any behavior that could damage the reputation of EuroTeleSites Group.

We register all in-house lobbyists in a public register, if required by law.

8 Voice your Concerns

Tips by employees are the most valuable source of information

Information provided by honest and upright employees are effective measures to identify risks at an early stage in companies and to detect misconduct and thus to protect EuroTeleSites Group from serious dangers. Any employee but also any other person affected can report a violation or a suspected violation of the legal framework, our Code of Conduct and internal guidelines. We value whistleblowers who provide information to the best of their knowledge.

Whistleblowers should first approach their direct manager for initial support. If a manager receives a whistleblower report, only the Compliance Office must be notified of this report, otherwise the report must be kept confidential. Alternatively, information can be addressed directly to the compliance office (mail to: compliance@eurotelesites.com).

Information can also be provided through the EuroTeleSites Group whistleblowing portal (https://eurotelesites.whistleblowing-software.com/). If you wish, you can remain completely anonymous. In this case, please use the option to set up an electronic mailbox in the whistleblowing portal so that you can remain in contact with the compliance office anonymously during the investigation.

The details will be investigated and verified confidentially and by persons committed to confidentiality.

Alternatively, information can also be provided to authorities in accordance with the statutory provisions while maintaining the legal protection of whistleblowers.

Honest whistleblowers will not suffer any disadvantages as a result of information given to the best of their knowledge and belief. This also applies to information that is not covered by local whistleblower protection laws. The Compliance office is responsible for the operational implementation of whistleblower protection. Whistleblowers can turn to Compliance office if they feel adversely affected by any form of (perceived) measure as a result of the whistleblowing.

9 Applicability and Communication

These guidelines apply to all members of the Management Board, Managing Directors, Leadership Teams, managers, employees and members of the external workforce of all companies of EuroTeleSites Group.

Austrian citizens must also observe Austrian anti-corruption regulations when abroad.

These guidelines shall be adopted and implemented in each company[11] of EuroTeleSites Group, as long as they are not contradicted by any mandatory legal grounds or country-specific conventions. Any need to adapt these guidelines due to such contradiction shall be agreed with the Compliance Officer. Stricter national legal regulations must be observed and take precedence over these guidelines.

These guidelines are to be communicated regularly in line with the compliance communication and training plan. After resolution by the management of the

Any company that is directly or indirectly controlled by EuroTeleSites AG.

respective operating company, these guidelines replace existing guidelines on this subject. If it is necessary to adapt processes or controls, this shall be carried out in agreement with the Compliance Officer

10 Questions and Comments on these Guidelines

Questions and comments on these guidelines can be addressed to the Compliance office.

by e-mail at compliance@eurotelesites.com

Guillaume Dubois, Compliance Officer, can personally be reached at

Mobile: +43 664 66 37395

guillaume.dubois@eurotelesites.com

11 History

Version	Date	Measure
V1.0	20.09.2023	First approved and put into force by the Management Board of EuroTeleSites AG in course of the spin-off from the A1 Telekom Austria AG.
V1.1	01.10.2024	Modification reg. management consulting approval's procedure in case of tax or legal advice. Additionally, small formal corrections.

Annex 1: Approval & Reporting requirements

1. Sponsoring + Donations in Holding and OpCos

- **Approval from EuroTeleSites Group Management Board for all sponsoring activities or donation, independently of the amount**

  - Compliance check has to be performed and has to be included in approval request
  - Approval request to the EuroTeleSites Group Management Board shall always include YTD figures (amount of sponsoring and donations of current business year)

2. Management Consulting in Holding and OpCos

- **Approval from EuroTeleSites Group Management Board for all management consulting[12] or lobbying contracts by ETS on Holding level independently of the amount**

  - Confirmation of the performed compliance check has to be included in approval request
  - Approval request to the EuroTeleSites Group Management Board shall always include YTD figures (amount of management consulting contracts of current business year compared to budget)

3. Gifts and hospitality in Holding and OpCos

General limit of € 100 / quarter. Pro business partner in accepting and pro person in awarding / inviting.

EuroTeleSites Group Management Board together

- Approval of invitations to EuroTeleSites AG (Holding) events exceeding €100 and/or if travel or accommodation expenses of the invited party are borne by EuroTeleSites Group

EuroTeleSites Group Management Board Member

- Approval of invitations to an event of a business partner who bears our travel and / or accommodation costs, if the invitee does not render services in return (e.g. lecturing).

Local Management Board / General Manager

- Approval of invitations to own event exceeding € 100 in value and/ or if travel or accommodation costs of the invited party are borne by the company

Responsible Manager

- Approval of invitations to an event of a business partner with partial or no business character,
- Approval of invitations including a private accompanying person,
- Approval in exceptional cases for gifts exceeding € 100 if it does not seem appropriate to refuse acceptance

[12] the management consulting approval procedure is not necessary for legal advice or tax advice services, if the costs arise 1) in the ordinary course of business based on an existing framework agreement and 2) do not exceed 50k €.

Annex 2: Definition of Public Official according to Austrian Law and US Law (FCPA[13])

Public officials are:

- members of legislative bodies

  Examples: members of the National Parliament, Federal Council, state parliament

- Persons who carry out tasks pertaining to legislation, administration or the judiciary as one of the officials or employees for the federal government, a province, a municipalities association, a government agency or quasi-governmental agency, for a corporate body under public law (all institutions established by law except for churches and religious communities), for another country or for an international organization

  Examples: federal minister, employees of ministries, heads and employees of administrative offices and authorities, members of provincial governments, judges, federal prosecutor, mayors and town councilors, university professors, directors and employees of public hospitals and social insurance agencies, ambassadors, United Nations employees

- Persons who are otherwise authorised on behalf of the above-mentioned legislative bodies to undertake official business required by law

  Examples: Personnel office for civil servants of outsourced companies, members of disciplinary commissions and appeals committees

- Officials and employees of companies with government links,

  - that are subject to control by the court of auditors or similar control

    A list of companies audited by the court of auditors can be found on the website of the Austrian Court of Auditors (Rechnungshof) at https://www.rechnungshof.gv.at/rh/home/was-wir-tun/was-wir-tun/Rechtstraeger_Obligo.pdf.

  - in which public authorities have significant influence (e.g. more than a 50%, nomination rights for the management board or supervisory board, actual control)

    Examples: ÖBAG, Austrian Post, Verbund, Wiener Stadtwerke

- Officials of a political party or candidates for political office

[13] Foreign Corrupt Practices Act

Annex 3: Classification of Management Consulting & Lobbying

Generally, Management Consulting occurs when an external company or an external individual submits a problem analysis with suggestions for action to the management.

Generally, Lobbying occurs when an external company or an external individual provides information directly or indirectly to a public official or makes suggestions on behalf of a company belonging to the EuroTeleSites Group.

Areas	Management Consulting & Lobbying	Non–Management Consulting
General	• Traditional strategic consulting / management consulting (e.g. concerning structure, organization, processes, revenues, costs) • Additional activities carried out in the course of traditional strategic consulting / management consulting (e.g. workshops, market analyses, benchmarking) • Legal advice[14] • Tax advice[14]	• Training, coaching • Services of external auditors (e.g. auditing) • External, operational project support / project management • Architectural services • Workshops (without strategic recommendations on how to act) • Operational audits and certifications (e.g. environmental audits) • Recruiting and headhunting
Lobbying	Lobbying (external company or individual is mandated to provide a public-sector employee directly or indirectly with information or to submit proposals)	
Forensic	Forensic activities	
IT and technical consulting	IT and network-related consulting shall be included in management consulting if of strategic relevance (benchmarking, management support, etc.) *Examples* • *Consulting services for IT benchmarking, technology benchmarking, technology management* • *Consulting regarding organization and structure of IT/technology areas/department/units* • *Consulting regarding IT outsourcing, network outsourcing/network sharing consultancy* • *Analyses and consulting regarding global (IT) technologies and trends, consulting services for technical analysis without an implementation part* • *Technology/IT market analyses*	Operational IT and technical consulting shall not be classified as management consulting but as third-party services/other charges (external workforce expenses). *Examples* • *Software design, development, programming, customizing, testing* • *Scoping, proof of concept, detailed specification, technical architecture support* • *Technical onsite support (e.g. operations, ramp-up), Professional Services in the course of a concept or implementation project* • *External IT workforce (named engineers on a daily basis…), external technology workforce to support the improvement of operational or planning work (e.g. network optimization)* • *Support regarding implementation of software, usage, handling, operations, project management and implementation services (e.g. implementation of systems, hardware, software, releases, change requests) during projects or during the system lifecycle* • *IT/technology training* • *Trial/pilot/test support*
PR expenses	• Consulting to position the company in the public (strategic PR concepts) e.g. external communication concepts • Operational support by PR agencies, e.g. support for press conferences, mailing of press releases*, media monitoring	
Marketing expenses	Consulting to position the company in the public (strategic brand concepts) *Examples* • *Brand agency supports us in review of brand positioning* • *Market research studies (customer trends)*	Operational support *Examples* • *Brand agency provides us with corporate branding ppt template* • *Operational creative services and advertising agency services*
M&A expenses	M&A expenses are defined as expenses by the M&A cost center in EuroTeleSites Group (Holding). M&A expenses shall be allocated to management consulting in total (including related tax & financial advisory, audit fees, due diligence, legal consulting, etc.)	

[14] The management consulting approval procedure is not necessary, if the costs arise 1) in the ordinary course of business based on an existing framework agreement and 2) do not exceed 50k €.

Annex 4: Gifts & Invitations – What is allowed?

	Accepting	Offering	
Gifts + invitations to business meals	**Accepting gifts and invitations to business meals**	**Offering gifts and invitations to business meals**	**Offering gifts and invitations to business meals to public officials**
	Acceptance of gifts above € 100 per business partner per quarter (=company) only with the approval of manager and if rejection is inappropriate. Acceptance of invitations to business meals up to € 100 per business partner (=company)	Up to € 100 per business partner (=person)	Offering gifts to public officials is not allowed at all. Invitations to business meals to public officials must be commensurate and in line with the compliance guidelines of the public official
Invitations to events	**Accepting invitations to events**	**Offering Invitations to events**	**Offering invitations to public officials**
Invitation to events with clear business character	Allowed. If travel and accommodation costs are covered by business partner, final approval by the respective EuroTeleSites Group Board Member is required	Allowed. If travel and accommodation costs are covered by inviting company, final approval by respective (local) Management Board / General Manager is required	Allowed, but no payment of travel and accommodation costs
Invitation to events with partial business character	Allowed with approval of the manager (above € 100 only in exceptional cases); travel and accommodation costs, see above	Above € 100 and if travel and accommodation costs are covered by inviting company, final approval by respective (local) Management Board / General Manager is required	Confirmation by public official that this is not against the rules of his organization. No payment of travel and accommodation costs
Invitation to events clearly without business character	Allowed with approval of the manager (above € 100 only in exceptional cases); travel and accommodation costs, see above	Above € 100 and if travel and accommodation costs are covered by inviting company, final approval by respective (local) Management Board / General Manager is required	Not allowed at all