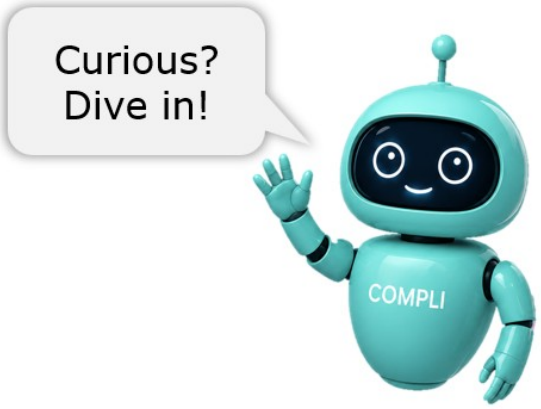
A1 Group Policy
Anti-Bribery, Anti-Corruption and Conflicts of Interest

- Fighting Bribery and Corruption
- Avoiding and Dealing with Conflicts of Interest
- Gifts and Invitations
- Sponsoring, Donations and Advertising
- Management Consulting and Lobbying
- Code of Conduct for Lobbying Activities of the Management and for In-House Lobbyists of A1 Telekom Austria Group



Integrity is the basis of our business.

honest. fair. transparent.

September 2026

Table of Contents

Foreword ... 3
1 Objective of the Policy ... 4
2 Fighting Corruption ... 4
2.1 Ban on Bribery ... 5
2.2 Ban on Corruptibility / Inbound Bribery ... 6
2.3 Ban on Bribing through Third Parties ... 6
2.4 Mergers & Acquisitions ... 6
3 Avoiding and Dealing with Conflicts of Interest ... 7
3.1 Conflicts of Interest from Secondary Employment ... 7
3.2 Private Investments ... 7
3.3 Conflicts of Interest with Close Relatives ... 8
3.4 Conflicts of Interest from Functions in Associations ... 8
3.5 Handling Company Property ... 8
3.6 Using Social Networks and Collaboration Platforms ... 8
3.7 Rebates and Business Partner's Incentive Programs ... 9
4 Gifts and Invitations ... 9
4.1 Accepting Gifts and Invitations ... 9
4.1.1 Accepting Gifts ... 9
4.1.2 Accepting Invitations to Business Meals ... 9
4.1.3 Accepting Invitations to Events ... 10
4.2 Giving Gifts and Inviting Business Partners ... 10
4.2.1 Giving Gifts ... 10
4.2.2 Inviting Business Partners to Business Meals ... 10
4.2.3 Granting Invitations to Events ... 10
4.3 Giving Gifts and Invitations to Public Officials ... 11
4.4 Internal Gifts and Invitations ... 11
5 Sponsoring, Donations and Advertising ... 12
5.1 Sponsoring ... 12
5.2 Donations ... 13
5.3 Advertising ... 13
6 Management Consulting and Lobbying ... 14
6.1 Approval of Management Consulting & Lobbying ... 14
6.2 Documentation Requirements for Management Consulting & Lobbying ... 15
7 Code of Conduct for Lobbying Activities ... 15
8 Voice your Concerns ... 15
9 Zero Tolerance of Misconduct ... 16
10 Applicability and Communication ... 16
11 Questions and Comments on this Policy ... 17
12 History ... 17
Annex 1: Approval & Reporting requirements ... 18
Annex 2: Definition of Public Official according to Austrian Law and US Law (FCPA) ... 19
Annex 3: Classification of Management Consulting & Lobbying ... 20
Annex 4: Gifts & Invitations – What is allowed? ... 21
Annex 5: Approval and Reporting Process ... 22

Foreword

The fight against corruption is a part of our ESG strategy

Right results and right way

In line with our vision "Empowering digital life" A1 Telekom Austria Group actively assumes environmental and social responsibility by promoting more efficient, resource-conserving and thus more sustainable ways of working and living. We see "Environmental, Social & Corporate Governance (ESG)" as long-term value drivers. Our active fight against all forms of bribery and corruption and strict commitment to the UN Global Compact Principles are an important part of this.

For us, it is important not only that we achieve our goals, but 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 is the basis of our business. For us, integrity is more important than short-term business success. In case of doubt, we would rather forgo business than enter into transactions that conflict with the law or our internal policies.

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 policies.

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 A1 Telekom Austria Group by making conduct with integrity the natural basis of all our professional activities and decisions. It's purely up to us!

As we demand of ourselves, we also expect and demand lawful conduct and integrity from all our business partners.

1 Objective of the Policy

This policy sets out the binding anti-bribery, anti-corruption and conflicts-of-interest rules for all employees and managers of A1 Telekom Austria Group. Further descriptions how the A1 Group´s anti-bribery management system is implemented at A1 Telekom Austria Group can be found in our Compliance Management System documentation.

Trust and fairness characterize the way we deal with our business partners. We do not tolerate bribery or corruption in any form.

The goal of this policy is to ensure that all relevant legal anti-corruption regulations including the FCPA (US Foreign Corrupt Practices Act), the EU Anti-Corruption Directive and the UK Bribery Act are observed across the group.

Violations of this policy are punished resolutely and without regard to rank and position of the person concerned.

This policy helps to prevent financial or reputational damage to employees, management or companies of A1 Telekom Austria 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. The nature of our culture and the effective implementation of this policy is critical to the success or failure of our compliance and anti-bribery management system[1] that is suitable to conform to the standard ISO 37001 (Anti-Bribery Management System), ISO 37301 (Compliance Management System) and ISO 37002 (Whistleblowing Management System) standard. A1 Telekom Austria Group Compliance supports directly and independently our management on all matters in relation to our anti-bribery system and this policy. 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. This policy provides help in avoiding or resolving a conflict of interest of this nature.

We contractually require our business partners[2], where possible, to know, understand and implement the principles outlined in this policy.

A1 Telekom Austria Group is committed to a continual improvement of the anti-bribery system and this policy.

2 Fighting Corruption

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.

Corruption is the abuse of entrusted power for private gain

The reputation of A1 Telekom Austria 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.

Trust and fairness

We win contracts fairly, based on the quality and price of our attractive products and services. Therefore, our behavior and actions are based solely on and conducted in compliance with applicable anti-bribery laws. Accordingly, we will

[1] The A1 Group Compliance/Anti-Corruption Policy, the roles and responsibilities for the risk-oriented implementation of measures and processes in the area of prevention and for the detection of compliance violations, as well as for the further development of the A1 Group Compliance Management System are summarized in the description of the A1 Group Compliance Management System published on the A1 Group website.

[2] The Code of Conduct for Suppliers is binding for our business partners.

No bribery!

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 have the responsibility to ensure that external parties do not have the opportunity to exert improper influence on decisions made by A1 Telekom Austria Group.

Also, internal performance systems, bonuses, incentive schemes and goal setting must be properly designed to avoid promoting corruption.

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 A1 Telekom Austria Group, irrespective of the legal requirements for whistleblower protection. (please report anonymously to:A1 tell.me whistleblowing portal)

In the event of investigations by authorities (e.g. dawn raids), we immediately inform the Heads of Legal and Compliance and the Senior Director(s) of the area(s) 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.

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.

Facilitation payments prohibited

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". It is not a breach of this policy if not paying would endanger the personal health of employees or close relatives ("extortion payments"). Such incidents must be reported to the compliance manager.

Demands for bribery are to be reported

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 tell.me whistleblowing portal of A1 Telekom Austria Group (A1 tell.me whistleblowing portal) or to a compliance manager. (pls. see: contacts)

2.2 Ban on Corruptibility / Inbound Bribery

We cannot be bribed!

No excuse!

We make our business decisions exclusively in the interests of A1 Telekom Austria 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 from a supplier, we can check this by means of the section 4 "Gifts & Invitations" below. For open questions, we contact our manager or a compliance manager, send an e-mail to "ask.me@A1.group" or ask the compliance-chatbot "Compli".

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 A1 tell.me whistleblowing portal or to a compliance manager.

2.3 Ban on Bribing through Third Parties

We work only with business partners of integrity

Employees of A1 Telekom Austria Group must not give or approve financial or other advantages to a business partner, consultant, agent, intermediary or any other third party if there are signs that these advantages could be misused by them. This applies in particular if the advantages could be used, fully or partly, directly or indirectly, to make a public official or a person in the private sector do an illicit act or omission, fail to do something they should do, or influence a public official in any other way that is not allowed. In this regard, A1 Telekom Austria Group places high demands on the integrity of business partners that are also included in contractual agreements. A1 Telekom Austria 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.

We check the integrity of our business partners

Within the framework of business partner integrity, a risk-based, documented business partner integrity check and communication of this policy to business partners 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 A1 Telekom Austria 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, they do not to tolerate any form of corruption whatsoever.

Group Compliance 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 A1 Telekom Austria 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 A1 Telekom Austria Group Compliance Management System at the acquired company. The implementation progress must be reported regularly to Group Compliance.

3 Avoiding and Dealing with Conflicts of Interest

We disclose any conflict of interest to our manager

Our professional activities and business decisions must be oriented exclusively towards the interests of A1 Telekom Austria Group. We avoid situations in which personal, family, political, financial or other personal interests could conflict, or could appear to conflict, with the interests of A1 Telekom Austria Group.

Therefore we avoid situations that could give any impression that our business decisions are influenced by personal interests. A conflict of interest can be actual, potential or even only apparent.

It is not always possible to prevent such conflicts of interest, and these are not automatically misconduct. However, without being asked, we disclose possible (potential) conflicts of interest to our manager immediately and in full. Managers are responsible for assessing disclosed conflicts of interest, defining appropriate mitigation measures and documenting the actions taken. Such mitigation measures shall be reviewed by the responsible manager at least once a year and whenever relevant circumstances change.

The following conflicts of interest or similar issues must also be listed in SAP (or other reporting channels set up for this purpose):

- Conflicts of interest from paid secondary employment and board activities in companies outside A1 Telekom Austria Group
- Private investments
- Conflicts of interest with close relatives

3.1 Conflicts of Interest from Secondary Employment

Secondary employment is any activity outside of the primary place of work at A1 Telekom Austria 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 is contrary to the material interests of A1 Telekom Austria Group, in particular if there are reasons of competition or reputation to the contrary.

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 A1 Telekom Austria Group, it can be prohibited by the Human Resources department[3]. Board activities in companies outside A1 Telekom Austria Group (e.g. management board, supervisory board or advisory board) have to be reported as well.

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 to be reported

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 living together at least for 1 year in the same household).

[3] Local labour law regulations must be observed.

Shares held in companies competing with A1 Telekom Austria Group that allow a business influence[4] are subject to approval by the Management Board.

3.3 Conflicts of Interest with Close Relatives

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

Report critical business relations with close relatives

- authority or supervisory power of the one over the other,
- interaction in accounting processes or handling of financial or material assets (wherever the four-eyes principle applies).

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 partner 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.

3.4 Conflicts of Interest from Functions in Associations

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 A1 Telekom Austria Group. (e.g. the brother of an employee is chairman of an association and is buying services from A1)

We report conflicts of interest in functions of an association

3.5 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.

Personal use of company property

Also, intellectual property of the company or other granted intellectual property rights, such as copyrights, trademarks and patent rights are valuable assets that we protect against unauthorized use.

3.6 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 A1 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.

We also comply with internal policies when using our A1 Telekom Austria Group collaboration platforms.

[4] Competing company under this regulation is every company that operates in the same line of business as A1 Telekom Austria Group irrespective of A1 Telekom Austria's Group current footprint.
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).

3.7 Rebates and Business Partner's Incentive Programs

We do not accept personal rebates from business partners or competitors of A1 Telekom Austria Group that are granted to us privately with regard to our job at A1 Telekom Austria Group, unless these rebates are offered to all the employees or to a large group of employees at A1 Telekom Austria Group.

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

4 Gifts and Invitations

Giving and accepting gifts and 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 appropriate

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 A1 Telekom Austria 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 € 200 per half-year cited in the following chapters means that the total value of all the gifts and invitations per employee accepted or the total value of all the gifts given and invitations granted per business partner is not allowed to exceed a value of € 200 per half-year.

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 Accepting Gifts and Invitations

4.1.1 Accepting Gifts

Gifts may not exceed a value of € 200 per business partner (= company) and half-year.

Limit of €200 per business partner and per half-year

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.

If there is a connection to a business decision, it is not allowed to accept the gift. Under no circumstances may the acceptance of the gift be subject to conditions.

Add up with invitations

The acceptance of monetary gifts (e.g., in the form of cash, bank transfers, interest-free or low-interest loans, vouchers, or complimentary use of credit cards) is always strictly prohibited.

If business partners provide e.g. test devices free of charge, we always observe our internal rules for such devices.

4.1.2 Accepting Invitations to Business Meals

Invitations to business meals that are consistent with local practices are allowed up to a value of € 200 per business partner (= company) and half-year[5].

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 and the values need to be added for the € 200 threshold.

[5] 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 € 200.

4.1.3 Accepting Invitations to Events

Attendance at events with a clear business character (e.g. training courses, company or product presentations) including appropriate catering is allowed. If there is a connection to a business decision a potential conflict of interest must be reported to your manager and appropriately mitigated.

Consider possible conflicts of interest

Accepting invitations from business partners to events that do not have a clear business character (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 € 200, approval shall only be given in justifiable exceptional cases. If there is a connection to a business decision, it is not allowed to accept the invitation.

Not allowed during ongoing negotiations

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

The costs of travel and accommodation in both cases for events with clear business character or events with partial/no business character must in general be covered by the respective A1 Telekom Austria Group company. Otherwise, final approval by the respective A1 Group Management Board member is required, if the invitee does not render services in return (e.g. lecturing).

4.2 Giving Gifts and Inviting Business Partners

4.2.1 Giving Gifts

Gifts are not allowed to exceed a value of € 200 per business partner (= individuals) and half-year[6].

No unfair influence on business decisions

Gifts must not be offered if they are connected to a business decision. Under no circumstances may a gift be offered or granted in exchange for favorable treatment or subject to any conditions.

Monetary gifts (e.g., in the form of cash, bank transfers, interest-free or low-interest loans, vouchers, or complimentary use of credit cards) are always strictly prohibited.

4.2.2 Inviting Business Partners to Business Meals

Invitations to business meals that are compatible with local law and practices are allowed up to a value of € 200 per business partner (= individual) and half-year.

4.2.3 Granting Invitations to Events

Invitations to attend events with a clear business character (e.g. training courses, company or product presentations), including appropriate hospitality, are allowed. Travel and accommodation costs must be approved by local Management Board.

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

However, the non-business part of the event must be designed appropriately and having in mind public perception.

Not allowed during

[6] Exception: Handsets and other products sold by A1 as well as calling / data credit worth more than € 200 may be given by a very limited group of people determined by the Management Board under the following conditions: first, there is a business connection and secondly all other rules for granting gifts (see above) are strictly observed.

In the following cases, the local Management Board must approve invitations to events with a partial / non-business character:

ongoing negotiations

- if the event has a value greater than € 200 for the invitee,
- if travel and accommodation costs are covered by us,
- if accompanying persons of the business partner are invited.

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

4.3 Giving Gifts and Invitations to Public Officials

Gifts to public officials[7] are generally not allowed[8].

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 policy of the public official. The costs of the invitation to business meals are limited to a maximum value of € 200 per half-year and public official. On no account is the invitation allowed to give the impression of trying to exert influence.

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.

No invitations without a business character to public officials

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 policies 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 is not allowed.

The events, guest lists and statements of the public officials that participation in the event does not conflict with their applicable policy 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.

Public officials may be invited to large A1 networking events provided this is legally permissible and customary. However, confirmation by the public officials that participation in the event does not conflict with their internal guidelines to which they are subject must be provided and documented.

4.4 Internal Gifts and Invitations

Personal 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 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 with 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.

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

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

For the purposes of this Policy, the term "gifts" does not include all performance-related benefits (recognition awards in accordance with the relevant policy 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.

Internal invitations[9] 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 local or occasion-related communicated amount limits.

Business partners must not cover all the costs for events without any business focus exclusively for employees of A1 Telekom Austria Group (e.g. Christmas parties).

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

5 Sponsoring, Donations and Advertising

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.

Definitions

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

As a responsible member of society, A1 Telekom Austria 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, we do not expect a commercial consideration in making a donation.

In the context of this guideline, advertising is only addressed under the aspect of the independence of journalistic reporting.

5.1 Sponsoring

No sponsoring without appropriate considera-tion

Prior to concluding a sponsoring contract, the following must be verified:

- the type of event is compatible with the brand identity of A1,
- 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.

Considera-tion to be documented

In principle, we do not sponsor events that are organized by political parties or public authorities. Exceptions to this (e.g. events with broad public impact, which do not focus on the political character) require in any case approval by the local Management Board.

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

The Sponsoring Board is managed and organized by Marketing or the department responsible. Further members are at least Communications, Legal, Purchasing, Sales and Compliance. It meets at least once a year and proposes on all the sponsorship activities for the entire year. For additional ad-hoc sponsorship activities, approval by the members of the Sponsoring Board is obtained by circulation procedure. Sponsorship applications that have not been unanimously approved by the local Sponsoring Board can only be submitted to the local Management Board together with the reasons for approval or rejection.

The annual sponsoring plan approved by the local Sponsoring Board is approved by the local Management Board or the leadership team and thereafter within the Monthly Performance Calls and by the A1 Group Management Board.

Sponsoring is to be checked by the Sponsoring Board and to be approved by the Manage-ment Board

All sponsoring activities not included in the annual sponsoring plan or exceeding the originally planned amount have to be checked by the local Sponsoring Board and approved by the local Management Board or the leadership team and, if exceeding € 20,000, also within the Monthly Performance Call and by the A1 Group Management Board on a quarterly basis. In the application to the Monthly Performance Call and the A1 Group Management Board, the total amount of the sponsoring activities approved so far for the current year and confirmation of the locally carried out compliance check must be stated.

All sponsoring activities not included in the sponsoring plan and finally approved only locally (up to € 20,000) must be reported within the Monthly Performance Call and to the A1 Group Management Board. The report must contain the sponsoring activities individually with the sponsoring recipient, the subject matter and amount of the sponsoring, the confirmation of the compliance check carried out, as well as the total amount of the sponsoring activities approved so far for the current year.

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).

5.2 Donations

Donations in money or in kind to individuals, to private bank accounts or to political parties or organizations that are closely related to political parties are not allowed. This also applies to organizations that could damage the interests or reputation of A1 Telekom Austria Group.

Donations are to be checked by the Sponsoring Board and to be approved by the Manage-ment Board

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.

Donations require the approval of the local Sponsoring Board and subsequent approval by the local Management Board or the leadership team. Donations of more than € 20,000 also require approval within the Monthly Performance Call and of the A1 Group Management Board. In the application to the Monthly Performance Call and the A1 Group Management Board, the total amount of the donation activities approved so far for the current year and confirmation of the locally carried out compliance check must be stated.

All donations up to € 20,000 not already included in the sponsoring plan and only approved locally must be reported in the Monthly Performance Calls and to the A1 Group Management Board on a quarterly basis. The report must list all donations individually with the recipient of the donation, the subject and amount of the donation and confirmation of the compliance check carried out, as well as the total amount of donations approved to date for the current year.

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

5.3 Advertising

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

We respect journalistic

indepen-dence

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 this policy is to ensure that applicable standards are not violated and that the employees, management or companies of A1 Telekom Austria 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.

Management consulting[10] occurs when an external company or an external individual submits a problem analysis with suggestions for action to the management. The regulations for management consulting apply by analogy to legal advice, tax advice, operational public relation agency services, media monitoring and market research studies (e.g. customer trends).

Lobbying occurs when an external company, an external individual or an internal employee provides information directly or indirectly to a public official or makes suggestions on behalf of a company belonging to A1 Telekom Austria 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 principles;
- a business partner integrity check with no red flags was carried out by Purchasing – red flags or ambiguous cases require clarification with Compliance;
- budgetary funding is ensured;
- all required board approvals have been obtained (local Management Board and, if the contract or the annual vendor orders for management consulting exceed € 75,000 also within the Monthly Performance Call and the A1 Group Management Board[11] approval is needed). In the application to the Monthly Performance Call and to the A1 Group Management Board, the total amount of management consulting and lobbying contracts approved so far, comparison to the budget and confirmation of the locally carried out compliance check must be stated;
- all locally approved management consulting and lobbying contracts (below € 75.000,-) must be reported within the Monthly Performance Call and to the A1 Group Management Board on a quarterly basis. The report must contain all management consulting and lobbying contracts per business unit and type of expenses of the management consulting (e.g. legal advice costs) and the confirmation of the compliance check carried out;
- the approval of the A1 Group CFO and the Director Group Accounting is required for each financial advisory (including any services provided by the "Big Four" auditing firms);

[10] A classification of management consulting services can be found as Annex 3.
[11] In certain cases, TAG Supervisory Board approval may also be required.

- no success fees have been agreed in lobbying contracts and
- lobbying agency or an external lobbyist fulfils all the legal requirements (e.g. is registered in a public register where required by law).

If there is any doubt about the assignment of a service as a management consulting or lobbying contract, Compliance must be consulted and in general the more stricter interpretation shall apply.

6.2 Documentation Requirements for Management Consulting & Lobbying

No payment without meaningful documen-tation

The department requesting the management consulting or lobbying services 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; preferably directly in SAP), so that the service provided can be traced at any time by an external expert.

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, executive bodies and society. Integrity, transparency and compliance with the basic democratic order are requirements for the work of the in-house lobbyists of A1 Telekom Austria Group.

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

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 A1 Telekom Austria 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 A1 Telekom Austria 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 A1 Telekom Austria 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 policies. We value whistleblowers who provide information to the best of their knowledge.

Internal whistleblowers should first approach their direct manager for initial support. If a manager receives a whistleblower report or observes misconduct by himself, the Compliance team must be informed. Alternatively, reports can be sent directly to the compliance manager responsible (pls. see: contacts).

The A1 tell.me whistleblowing portal is also available for reports on (suspected) misconduct - completely anonymous if desired.

Reports are handled in accordance with the principles of trust, impartiality and protection of the whistleblower. All reports of alleged misconduct are assessed and, where appropriate, investigated further confidentially, fairly and by competent persons, who are free from conflicts of interest. Whistleblowers

receive confirmation of receipt and appropriate feedback on the status and conclusion of the case, if technically possible.

Alternatively, in accordance with the legal provisions, information may also be provided to authorities, subject to the statutory protection of whistleblowers.

Honest whistleblowers will not suffer any disadvantages because of disclosures given to the best of their knowledge and belief. This assurance extends to disclosures that may not be protected under local whistleblower legislation. The Compliance department is responsible for the operational implementation of whistleblower protection. Whistleblowers can turn to Compliance if they feel adversely affected by any form of (perceived) measure as a result of the whistleblowing.

9 Zero Tolerance of Misconduct

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. A1 Telekom Austria Group disciplines consistently deliberate, unlawful misconduct and violations of internal policies, 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.

10 Applicability and Communication

This policy applies to all members of the Management Board, managing directors, leadership teams, managers, employees and members of the external workforce of all companies of A1 Telekom Austria Group.

We comply with applicable national criminal law. Austrian citizens must also observe Austrian anti-corruption regulations when working abroad.

This policy shall be regularly reviewed and updated, if improvements of the anti-bribery system or changes in law require.

This policy and the A1 Group anti-bribery management system shall be adopted and implemented in each company[12] of A1 Telekom Austria Group, as long as they are not contradicted by any mandatory legal grounds or country-specific conventions. Any need to adapt this policy due to such contradiction shall be agreed upfront with Group Compliance. Stricter national legal regulations must be observed and take precedence over this policy.

This policy is to be communicated to all employees and other interested parties regularly in line with the compliance communication and training plan. This is the responsibility of the local Compliance department or the compliance manager, who is supported accordingly by the Communications department.

After resolution by the management of the respective operating company, this policy replaces existing policies on this subject. In terms of local implementation, existing processes (e.g. regarding the documentation) and controls (e.g. controls within the internal control system) must be taken into account. If it is necessary to adapt processes or controls, this shall be carried out in agreement with the local Compliance department or compliance manager responsible.

[12] Any company that is directly or indirectly controlled by Telekom Austria AG.

11 Questions and Comments on this Policy

Questions and comments on this Policy can be addressed to the Compliance department or the Compliance manager responsible. Questions are also answered by the compliance-chatbot Compli.

Group Compliance can be contacted by e-mail at ask.me@A1.group.

Contact details for Compliance can be found on the intranet and the internet at: www.A1.com/compliance.

Alexander Heppe, Director of Group Compliance, can personally be reached at Mobile: +43 664 66 22251; Landline: +43 50 664 22251, or by e-mail: alexander.heppe@A1.group

12 History

Date	Measure
06.09.2012	Put into force by the Management Board of Telekom Austria AG.
20.01.2016	Review and minor adaptation put into force by the Management Board of Telekom Austria AG.
01.01.2017	Alexander Heppe new Director Group Compliance.
06.09.2017	Combination of the policies (Anti-corruption and Conflicts of Interest Policy, Gifts & invitations Policy, Sponsoring, Donations and Advertising Policy, Management Consulting and Lobbying Policy) and adaptations in line with international standards.
28.04.2021	Adaptation of the policy to new approval limits for sponsoring and donations as well as management and lobbying contracts, consideration of ESG, clarification for social media use and pre-participation of EU whistle-blower requirements.
23.06.2021	Adaption of the rules on internal gifts
08.03.2023	Adaptation to international standards and extension of approval and reporting obligations in analogy to management consulting
23.12.2024	Regulation of invitations of public officials to big A1 network events. New value limit of € 200 per business partner and half-year
11.12.2025	Update of tell.me link to the new whistleblowing system.
XX.09.2026	Update to include requirements from the ISO 37301, 37001 and 37002 norms.

Annex 1: Approval & Reporting requirements

Approval in the Monthly Performance Call and by the A1 Group Management Board:

- all management consulting and lobbying contracts of Telekom Austria AG,
- management consulting and lobbying contracts of operating units of A1 Telekom Austria Group exceeding € 75,000 (in the application in the Monthly Performance Call and to the A1 Group Management Board, the total amount of the already approved management consulting and lobbying agreements in comparison to the budget and a confirmation of the locally carried out compliance check must be included),
- non-budgeted management consulting and lobbying contracts of operating units of A1 Telekom Austria Group,
- legal advice, tax advice, operational PR agency services (e.g., support for press conferences, dispatch of press releases), media monitoring and market research studies (e.g., customer trends) by operating units of A1 Telekom Austria Group in excess of € 75,000,
- all sponsorship activities and donations by Telekom Austria AG,
- the annual sponsoring plan of operating units of A1 Telekom Austria Group,
- sponsorship activities and donations by operating units of A1 Telekom Austria Group exceeding € 20,000 which are not included in the annual sponsoring plan (in the application in the Monthly Performance Call and to the A1 Group Management Board, the total amount of previous sponsoring activities or donations in comparison to the budget and a confirmation of the locally carried out compliance check must be included),
- invitations to Telekom Austria AG (A1 Group) events exceeding € 200 per half-year and/or if travel or accommodation expenses of the invited party are borne by A1 Group.

Report in the Monthly Performance Call and to the A1 Group Management Board on a quarterly basis:

- all management consulting and lobbying contracts of operating units of A1 Telekom Austria Group under € 75,000, - and the total amount of contracts approved so far for the current year compared to the budget,
- legal advice, tax advice, operational PR agency services (e.g., support for press conferences, dispatch of press releases), media monitoring and market research studies (e.g., customer trends) by operating units of A1 Telekom Austria Group below € 75,000,
- all sponsoring activities and donations by operating units of A1 Telekom Austria Group under € 20,000 that are not included in the annual sponsoring plan, as well as the total amount of sponsoring activities and donations approved to date for the current year,
- the report must contain all sponsoring activities / donations, management consulting and lobbying contracts individually with business partner / donation recipient, subject and amount of the business activity and confirmation of the compliance check performed.

A1 Group Management Board Member responsible:

- 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 / Leadership Team:

- all management consulting and lobbying contracts of the Company,
- legal advice, tax advice, operational PR agency services (e.g. support for press conferences, sending press releases), media monitoring and market research studies (e.g. customer trends),
- the annual local sponsoring plan and all sponsoring activities and donations of the Company,
- invitations to events exceeding € 200 in value and / or if travel or accommodation costs of the invited party are borne by Company.

Responsible Manager:

- invitation to an event of a business partner with partial or no business character,
- invitations including a private accompanying person,
- in exceptional cases for gifts exceeding € 200 if it does not seem appropriate to refuse acceptance.

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 courts of auditors or similar control

    A list of companies audited by the Austrian Court of Auditors (Rechnungshof) can be found on this website.

  - or on 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 A1 Telekom Austria 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* • Tax advice*	• 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 A1 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.)	

* only relevant for operating companies

Annex 4: Gifts & Invitations – What is allowed?

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 € 200 per business partner per half-year (=company) only with the approval of manager and if rejection is inappropriate. Acceptance of invitations to business meals up to € 200 per business partner (=company) and half-year	Up to € 200 per business partner (=person) per half-year	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 policy 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 A1 Group Board Member is required	Allowed. If travel and accommodation costs are covered by inviting company, final approval by respective Management Board 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 € 200 only in exceptional cases); travel and accommodation costs, see above	Above € 200 and if travel and accommodation costs are covered by inviting company, final approval by respective Management Board 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 € 200 only in exceptional cases); travel and accommodation costs, see above	Above € 200 and if travel and accommodation costs are covered by inviting company, final approval by respective Management Board is required	Not allowed at all Invitations of public officials to large A1 network events are possible if customary and legally permissible. Confirmation by the public official that this is compatible with his compliance rules

Annex 5: Approval and Reporting Process

1 Sponsoring + Donations in OpCos

- **Up to 20k EUR approval in OpCo**
  And just information to Monthly Performance Call and A1 Group Management Board
  - Compliance check has to be performed in OpCo
  - Reporting and information in Monthly Performance Call and Management Board Meeting on a quarterly basis
  - Shall always include YTD figures

- **Above 20k EUR approval in OpCo Monthly Performance Call and A1 Group Management Board**
  - Compliance check has to be performed in OpCo and has to be included in approval request
  - Approval request to Monthly Performance Call and A1 Group Management Board shall always include YTD figures (amount of sponsoring and donations of current business year)

Approval Process:

- Approval of annual **Sponsoring Plan** including donations in Monthly Performance Call and A1 Group Management Board
- If not included in Sponsoring Plan **ad hoc approval** in Monthly Performance Call and A1 Group Management Board

2 Management Consulting in OpCos

incl. legal advice, tax advice, operational PR agency services (e.g. support for press conferences, sending press releases), media monitoring and market research studies (e.g. customer trends) of OpCos

- **Up to 75k EUR approval in OpCo**
  And just information to Monthly Performance Call and A1 Group Management Board
  - Compliance check has to be performed in OpCo
  - Reporting and information in Monthly Performance Call and A1 Group Management Board on a quarterly basis shall always include YTD figures in comparison to budget

- **Above 75k EUR approval* in Monthly Performance Call and A1 Group Management Board**
  - Confirmation of the performed compliance check has to be included in approval request
  - Approval request to Monthly Performance Call and A1 Group Management Board shall always include YTD figures (amount of management consulting contracts of current business year compared to budget)

* Final approval in Monthly Performance Call and A1 Group Management Board before RFP if above EUR 75K or when exceeding the Budget