

GROUP BENEFITS POLICY

Objective of this Group Policy

Deutsche Telekom is committed to honest, lawful conduct in the face of competition. Corruption is prohibited by laws all over the world. Deutsche Telekom does not tolerate corruption or the undue influence of business decisions and any violations of the prohibition on corruption shall be sanctioned in accordance with the applicable laws. Benefits in the form of gifts, hospitality (food and beverages), and events are common in the course of business and legally permitted, provided they are socially acceptable and not used to unduly influence business decisions.

The objective of this Group-Policy (Policy) is to eliminate any risk of corruption in dealing with benefits. This Policy is mandatory for all employees of Deutsche Telekom.

Scope and local adaptation

Scope

This Policy applies to all employees of the Deutsche Telekom Group provided the respective Group company has implemented this Policy.

This Policy includes provisions for the acceptance and granting of benefits by employees of the Deutsche Telekom Group to and from persons outside of the Group. It shall not apply to benefits granted to consumers or benefits granted within the Group, i.e., benefits granted to employees of the Deutsche Telekom Group by companies from within the Deutsche Telekom Group.

This Policy does not apply to the granting of benefits in the form of donations or sponsorships. The corresponding provisions can be found in separate policies.

Local adaptation

When this Policy is implemented in Group companies outside of Germany, the stricter national law shall prevail. The participation rights of the responsible employees' representation bodies shall be observed.

In Germany, the existing collective regulations and participation rights of the responsible employees' representation bodies shall be observed.

Definition of terms

Public officials are persons working for governments, public administration, public institutions, public and majority publicly-owned companies, as well as holders of public office. Furthermore members of a parliament and those tasked with carrying out state activities shall be deemed as public officials. For details, please see the "Public sector checklist" in Annex 2.

Appropriateness: Benefits shall be deemed appropriate if - judged objectively on the basis of general life experience - they are not intended to unduly influence the recipient. A benefit is appropriate if it is normally granted with no regard for any particular favor in return or is granted as a matter of courtesy.

Work-related events are events to present or discuss professional/specialist topics (trade fairs, product presentations, training events, lectures, etc.). Work-related events which include considerable leisure elements are classified as leisure events.

Employees refers to all persons employed by the Deutsche Telekom Group, including Members of the Board of Management and Managing Directors, executives, civil servants (including those on temporary leave from civil-servant status), full-time and part-time employees, employees on secondment, apprentices and interns, as well as leased employees, casual workers, and seasonal employees.

Hospitality herein refers to invitations to consume food and beverages. Culinary experiences and hospitality provided in an event-style atmosphere are considered to be leisure events.

Business interests: The term "business interests" refers to the employer's professional interests in the reasonable use of company resources (including working hours).

Leisure events are events of an individually beneficial nature, without any clear connection to business or work, e.g., leisure-based events such as sporting, theater, musical or sponsorship-related events, as well as

hospitality invitations with an event-style atmosphere and work-related or infotainment events which include considerable leisure elements.

Superiors are solid-line managers, i.e., who are in charge of staff-related matters.

Gifts are all benefits for which the recipient does not provide anything in return and are not specifically defined as hospitality (food and beverages), an invitation to a leisure event, etc., within this Policy. This may include, for example, non-cash benefits, services, cash payments, vouchers, tickets for sporting or cultural events, and exclusive access to buy certain products, etc., and other non-cash benefits (material or intangible).

Conflict of interest: A conflict of interest arises when there is a clash between an employee's professional and personal interests. This depends on whether the person concerned is objectively exposed to conflicting interests, not whether they subjectively feel that they are being influenced.

Material and temporal correlation with a specific business decision: A material correlation with a business decision exists if the decision is linked or is to be linked with the benefit. A temporal correlation generally exists in the three months prior to or following a business decision. The temporal correlation is not relevant if any material correlation and undue influence on a decision can be safely ruled out.

Value thresholds refer to gross prices. When reviewing value thresholds, all benefits granted as part of leisure or professional events, particularly including hospitality or freebies received in this connection, shall be taken into account. The value of a benefit shall be judged based on the price that an objective market participant would have to pay for the respective benefit and not the price that Deutsche Telekom would have to expend for the benefit.

Benefits are services to which the recipient has no legal claim and which would either advantage or lead to the betterment of the recipient or a third party. This includes, for example, hospitality, invitations to work-related and leisure events, gifts or special perks for private transactions, the provision of facilities, (credit) items or services free of charge, the payment of travel expenses, and intangible benefits.

Accepting and granting benefits

Accepting or granting benefits is permitted if the following general and special permissibility requirements are all met:

General permissibility requirements

A benefit may be accepted or granted if there is no risk of corruption. Precondition is that the employee must answer all of the following questions with "yes":

- **Appropriateness:** Is it customary to receive or grant this kind of benefit in this specific context? Factors to be taken into account are for example: the professional status of the recipient, number/frequency of benefits, the business appropriateness, character and value of the benefit. Critical would be for example: multiple benefits granted within a short period of time as well as excessively expensive or luxurious benefits.
- **Intention to influence/Conflicts of interest:** Can an intention to unduly influence and any conflicts of interest be excluded? For example, a benefit promoting purely private interests (financial or other) in order to unduly influence the recipient would be critical.
- **Business interest:** Is there a business interest in accepting/granting the benefit? For example: professional networking.
- **Transparency:** Is the benefit granted in a manner that is transparent for both sides? A Factor to be taken into account is for example: Has the recipient's business address been used?
- **Public perception:** Can any negative impressions of corruptibility and reputational damages be excluded? Benefits granted upon request or concerning adult entertainment are not permitted, for example.

If the employee cannot answer "yes" to one or more of these questions, the benefit may only be accepted or granted with prior approval by their superior and Compliance.

Special requirements (private sector)

In addition to the general requirements (Item 4.1), the following special requirements must be met for accepting and granting benefits to persons in the private sector.

If one or more requirements are not met the benefit may only be accepted or granted with prior approval by the superior and Compliance.

Hospitality

Employees may accept or extend hospitality invitations within the framework of the general requirements (Item 4.1) up to a value of 50 euros.

If the value of the invitation exceeds 50 euros up to 100 euros, superior's approval is required.

If the value of the invitation exceeds 100 euros, superior's and Compliance approval is required.

A hospitality invitation may not be linked to a specific business decision as a service in return.

For hospitality invitations in an event-style atmosphere/culinary experiences the regulations for invitations to leisure events (Item 4.2.3) shall apply.

The fulfillment of the requirements and superior's approval must be documented by the employee in the event of an invitation valuing more than 50 euros (Item 6).

Work-related events

Employees may accept or extend an invitation to a work-related event within the framework of the general requirements (Item 4.1).

The employer of the invitee shall bear the travel and accommodation costs (Item 4.4.3).

For work-related events with considerable leisure elements the regulations for invitations to leisure events (Item 4.2.3) shall apply accordingly.

Invitations to leisure events

Employees may accept or extend invitations to leisure events within the framework of the general requirements (Item 4.1) up to a value of 50 euros.

If the value of the invitation exceeds 50 euros up to 100 euros, superior's approval is required.

If the value of the invitation exceeds 100 euros, superior's and Compliance approval is required.

Accepting and granting invitations to a leisure event is only permitted if it does not have any material and temporal correlation with a specific business decision (+/- three months). Any exception requires approval from the employee's superior and Compliance.

The employer of the invitee shall bear the travel and accommodation costs.

Only one invitation to a leisure event may be accepted or extended per financial year, business partner, and person. Any exception shall only be permitted for material reasons. The material reason must be documented by the employee and approved by its superior.

Invitations may not be accepted or extended to private accompanying person. Exceptions require prior approval of the employee's superior and Compliance. The approval may only be granted if the participation of the private accompanying person is appropriate for representative reasons or is considered as socially acceptable.

The fulfillment of the requirements, superior's approval, and Compliance approval, where applicable, must be documented by the employee in the event of an invitation valuing more than 50 euros (Item 6).

Gifts

Employees may accept or grant gifts within the framework of the general requirements (Item 4.1) up to a value of 30 euros.

If the value of a gift exceeds 30 euros up to 100 euros, prior superior's approval is required.

If the value of the invitation exceeds 100 euros, superior's and Compliance approval is required.

Accepting and granting a gift valuing more than 30 euros is only permitted if it does not have any material and temporal correlation to a specific business decision (+/- three months). Any exception requires approval from the employee's superior and Compliance.

Cash and cash-equivalent benefits (e.g., shopping vouchers) are not permitted. This does not apply to appropriate tips in the service business in line with respective management board decisions.

Only one gift valuing more than 30 euros may be accepted or granted per financial year, business partner, and person. Any exception shall only be permitted for material reasons. The material reason must be documented by the employee and approved by its superior.

The fulfillment of requirements, superior's approval, and Compliance approval, where applicable, must be documented by the employee in the event of a gift valuing more than 30 euros (Item 6).

Special requirements (public sector)

In addition to the general requirements (Item 4.1), the following special requirements must be met for granting benefits to public officials:

Hospitality for public officials

Employees may extend hospitality invitations to public officials within the framework of the general requirements (Item 4.3) up to a value of 35 euros per person.

If the value of the hospitality invitation exceeds 35 euros up to 66,36 euros, superiors' and Compliance approval is required.

Any hospitality invitation which exceeds 66,36 euros is prohibited by the Act on the Prevention of Conflict of Interests.

In addition, the employee must clarify and document in advance that the public official is permitted or has approval to accept the hospitality invitation (e.g., by means of prior confirmation from the administrative office of the invitee via email). If no conclusive information can be received in this way, the employee must receive approval from Compliance.

The permissibility requirements of a hospitality invitation valuing over 35 euros, superiors' approval, and Compliance approval, where applicable, must be documented by the employee (Item 6).

It is not permitted to extend invitations for hospitality provided in an event-style atmosphere/culinary experiences to public officials.

Inviting public officials to work-related events

Employees may extend invitations to work-related events to public officials within the framework of the general requirements (Item 4.3). For hospitality during a work-related event item 4.3.1 (1), (2) shall apply.

A Compliance disclaimer (Annex 3) is to be included in the invitation letter.

The employer of the invitee shall bear the travel and accommodation costs (Item 4.4.3).

Public officials may not be invited to work-related events which include considerable leisure elements.

Inviting public officials to leisure events

It is not permitted to extend invitations to leisure events to public officials. Any exception requires approval from the employee's superior and Compliance.

The approval may only be granted for representational purposes, subject to approval by the employer/administrative office of the public official.

Gifts to public officials

Employees may offer gifts to public officials within the framework of the general requirements (Item 4.3) up to a value of 10 euros.

If the value of the gift exceeds 10 euros up to 66,36 euros, superiors' and Compliance approval is required.

Any gift to public officials which exceeds 66,36 euros is prohibited by the Act on the Prevention of Conflict of Interests.

Cash and cash-equivalent benefits (e.g., shopping vouchers) are not permitted. The fulfillment of the permissibility requirements, superiors' approval, and Compliance approval, where applicable, must be documented by the employee in the event of a gift valuing more than 10 euros (Item 6).

Benefits with mandatory Compliance approval (private and public sectors)

The following benefits are only permitted within the framework of the general requirements (Items 4.1) with superiors' and Compliance approval. The department that organizes the event has to ask for Compliance approval.

The fulfillment of the permissibility requirements, superiors' approval, and Compliance approval must be documented by the employee (Item 6).

Centrally organized events

The invitation concept to centrally organized events with 50 or more participants, e.g., in connection with a Deutsche Telekom sponsorship, require superiors' and Compliance approval.

The fulfillment of the permissibility requirements, superiors' approval, and Compliance approval must be documented by the employee (Item 6).

Benefits to people in supervisory roles

Invitations to leisure events and gifts for people in supervisory roles (e.g., Supervisory Board members, auditors) require superiors' and Compliance approval.

The fulfillment of the permissibility requirements, superiors' approval, and Compliance approval must be documented by the employee (Item 6).

Travel and accommodation costs

Travel and accommodation costs are to be borne by the employer of the person traveling. Reasonable travel and accommodation costs may, however, be borne by the inviting party as an exception in the case of an approved secondary occupation or lecturing activities etc. Superiors' approval is required.

Any other exceptions require approval from Compliance in addition.

The fulfillment of the permissibility requirements, superiors' approval, and Compliance approval, where applicable, must be documented by the employee (Item 6).

Obtaining approval

Any necessary approvals are to be obtained via email **prior** to accepting or granting a benefit. If, in individual cases, there were material reasons preventing the employee from obtaining prior approval, this must be obtained without delay after accepting or granting the benefit. The employee must document the material reason in such a case.

If superiors' approval is required in order to accept or grant a benefit, the employee's superior must review the permissibility requirements for the relevant benefit before granting approval (four-eyes-principle).

Members of management bodies and the first reporting line below the managing board at Deutsche Telekom Group companies with more than 1,000 employees, and members of the Business Leader Team assume responsibility themselves for checking the permissibility requirements. For them the review/approval by the superior shall be replaced by a documented self-check of the requirements.

Compliance approvals may only be granted by Compliance department or via the AskMe advice portal (compliance@t.ht.hr).

How to handle inadmissible benefits

Inadmissible benefits may not be accepted or granted.

Documentation

Compliance documentation

The employee has to document and keep the acceptance and granting of benefits, including the permissibility requirements and approvals obtained for five years, if required by this Policy. Compliance publishes more details on the documentation requirements on the Group Compliance YAM-page under "Services".

Taxation and documentation required by tax law

For given Benefits, all respective taxes and obligations should be calculated and paid to local tax offices.

Consequences of Non-Compliance

Violations of anti-corruption laws and of this Policy may result in risks of liability and damage to the reputation of Deutsche Telekom, its executive bodies, and its employees. Culpable, willful misconduct shall be punished in accordance with the applicable provisions of the law.

Contact and exceptions

The AskMe advice portal (compliance@t.ht.hr) is available for questions or Compliance approvals. Compliance's approval is required for any exceptions to the provisions laid down in this Policy.

Annex 1: Overview of the value thresholds Acceptance and granting of benefits

General permissibility criteria	Appropriateness? – Intention to influence/Conflict of interest? – Business interest? – Transparency? – Public perception?	
Supplementary special permissibility requirements	Private sector	Public sector
Hospitality	< 50 euros: approval not necessary 50 – 100 euros: approval from the superior	< 35 euros: superior's approval is not necessary but it is necessary to have a guarantee that the invitee is permitted to accept the invitation in accordance

	<p>> 100 euros: approval from the superior with their employer's internal provisions/policies</p> <p>35 – 66,36 euros: approval from superior and Compliance and guarantee that the invitee is permitted to accept the invitation in accordance with their employer's internal provisions/policies</p> <p>> 66,36 euros: strictly forbidden by law</p>	
Work-related events	Travel or accommodation expenses are not covered	Travel or accommodation expenses are not covered Compliance disclaimer to be used
Leisure events	<p>Travel or accommodation expenses are not covered</p> <p>No close material and temporal correlation with a specific business decision (exceptions only permitted with approval from superior and Compliance)</p> <p>< 50 euros: approval not necessary</p> <p>50 – 100 euros: approval from the superior</p> <p>> 100 euros: approval from the superior and Compliance</p>	Generally not permitted.
Gifts	<p>No cash.</p> <p>< 30 euros: approval not necessary, no close material and temporal correlation with a specific business decision (exceptions only permitted with approval from superior and Compliance)</p> <p>30 – 100 euros: approval from the superior and no close material and temporal correlation with a specific business decision (exceptions only permitted with approval from superior and Compliance)</p> <p>> 100 euros: approval from the superior and Compliance and no close material and temporal correlation with a specific business decision (exceptions only permitted with approval from superior and Compliance)</p>	<p>No cash.</p> <p>< 10 euros: approval not necessary</p> <p>10 – 66,36 euros: approval from the superior and Compliance</p> <p>> 66,36 euros: strictly forbidden by law</p>
Special cases	<p>Superior's and Compliance approval required for:</p> <ul style="list-style-type: none"> • Invitations to centrally organized leisure events (with 50 or more participants) e.g., in connection with a Deutsche Telekom sponsorship • Granting of benefits to people in supervisory roles (e.g., Supervisory Board members, auditors), • payment of travel and overnight accommodation costs 	
Documentation	Employees must document the acceptance or granting of any benefit which requires approval either by their superior or Compliance.	

Annex 2: Public official checklist

Public officials include those employed by the	
1.	Public officials - officials, as defined in the Conflict of Interest Prevention Act, and civil servants, as defined in the Civil Servants Act.
2.	Employees of state administration bodies and related agencies, as well as employees of local self-government bodies.
3.	Members of the European Parliament, the Croatian Parliament, and local representative bodies, as well as members of legislative bodies of other states or members of the parliamentary assembly of an international organization.
4.	Employees of companies in state ownership or owned by local government institutions, and organizations funded by the state.
5.	Officeholders as defined by the legislation of the United States (Foreign Corrupt Practices Act - FCPA) if it can be applied to the specific business relationship.
6.	Does not include: (e.g., civil servants on temporary leave from civil-servant status, church functionaries)
If in doubt, please contact Compliance at compliance@t.ht.hr	

Annex 3: Compliance disclaimer

Example for a compliance disclaimer: “Deutsche Telekom respects and adheres to the internal compliance directives of its customers and business partners. Before accepting the invitation/benefit, please check whether this is consistent with your employer’s internal provisions on the acceptance of invitations and benefits.”