

## Anti-Bribery Anti-Corruption Policy Enterprise-wide

### A. Purpose

*AT&T strictly prohibits giving, offering, authorizing, or taking bribes or engaging in corruption in any circumstance. This includes bribery of, or giving improper payments or rewards to, private individuals, as well as Government Officials (Local, State, Federal). Such actions are unethical and illegal. Our business is global in reach with operations all over the world. We seek to excel in the global marketplace honestly and fairly, relying on our outstanding performance and ethical business practices. This Anti-Bribery Anti-Corruption (ABAC) Policy applies to all AT&T officers and employees worldwide (“AT&T Personnel”).*

### B. AT&T Anti-Bribery Anti-Corruption Compliance Standards

It is the policy of AT&T to conduct our operations and activities in compliance with all [ABAC Laws](#) applicable to our company businesses even where more restrictive than our own policies, and in alignment with our [Corporate Social Responsibility](#) efforts. This includes, for example, 18 U.S. Code sec. 201 (Bribery of public officials and witnesses), the U.S. Foreign Corrupt Practices Act (FCPA), UK Bribery Act, and Brazil Clean Company Act. Violations of applicable [ABAC Laws](#) can result in criminal and civil liability for AT&T and/or individuals involved.

We prohibit the use of bribery, kickbacks, or any improper payment or reward directly or through a Third Party to obtain, retain, or award business. Our business transactions are open and transparent.

AT&T Personnel may not:

- Give, promise, offer, or authorize, directly or indirectly, cash or [Anything of Value](#) to improperly obtain, retain or award business, or reward an official act.
- Attempt to improperly influence the actions of a [Government Official](#).
- Make [Facilitating Payments](#).
- Make charitable or political contributions to improperly influence any act or decision.
- Hire a Government Official's [Close Relative or Associate](#) to improperly influence any act or decision.
- Accept improper solicitation demands, subject to the guidelines below regarding [Health & Safety Payments](#) (aka, duress payments).

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### **C. Gifts and Hospitality for Government Officials**

All [Gifts](#) and [Hospitality](#) must comply with applicable laws and AT&T policy. Importantly, the provision of Gifts and Hospitality to Government Officials pose additional risks and are often subject to special legal requirements.

US Government Officials. Many U.S. jurisdictions have laws that restrict or limit giving Gifts and Hospitality to Government Officials. Gifts and Hospitality restrictions for U.S. Government Officials are covered under separate policies administered by AT&T's External & Legislative Affairs and AT&T Legal.

Non-US Government Officials. Subject to AT&T's ABAC Hospitality Procedures, AT&T Personnel may provide Gifts, Hospitality or Anything of Value to a non-U.S. Government Official, only if it is:

- Proportionate and in connection with a [Legitimate Business Purpose](#).
- [Modest](#) in value.
- Infrequent so that an improper purpose may not be inferred.
- Given openly and transparently.
- Appropriately recorded in AT&T's books and records.
- Compliant with all applicable laws.

Providing Gifts, Hospitality or [Anything of Value](#) to a [Close Relative or Associate](#) of any non-U.S. Government Official is also prohibited subject to advance approval by Legal or the Global Trade Organization (GTO).

Many non-US jurisdictions have laws that restrict giving Gifts and Hospitality to non-US Government Officials. AT&T Personnel should consult with Legal for the specific restrictions.

### **D. Doing Business with a Third Party**

When engaging a Third Party who may act on AT&T's behalf with U.S. Government Officials, AT&T Personnel must comply with their Business Unit's policies and procedures for the hiring and ongoing management of a Third Party. AT&T Personnel should consult with their Business Unit attorney for the specific requirements.

Subject to AT&T's ABAC Third Party Due Diligence Procedures, when engaging a Third Party who may act on AT&T's behalf with non-U.S. Government Officials, AT&T Personnel must:

- Conduct due diligence to evaluate the suitability of the Third Party (e.g., whether they have a good reputation, whether they possess the necessary background and skills).

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- Evaluate the proposed compensation of the Third Party to ensure it is consistent with the fair market value of the services provided.
- Obtain advance approval from the Global Trade Organization (GTO).
- Include contract terms requiring the Third Party to comply with ABAC Laws.
- Include contract terms providing AT&T with the ability to audit the relationship.
- Prohibit subcontracted work or payments made to another individual or entity without prior written approval.
- Monitor the Third Party's performance for ABAC compliance.

### **E. Doing Business with Governments**

Legitimate payments to a government entity are permissible, unless the person knows that the payments will end up in the hands of an individual Government Official. Permissible payments include those made to a local, state, or federal government treasury or host country's federal treasury, such as payments to state-owned utilities, license or permit fees, and taxes.

### **F. Political and Charitable Contributions**

No political or charitable contributions may be made to improperly influence a recipient, including a Government Official. This includes individuals affiliated with the recipient. Political and charitable contributions are often highly regulated (or prohibited) by local law. Always consult applicable AT&T policy before offering, promising, or making a political or charitable contribution.

### **G. Facilitating Payments**

A Facilitating Payment is made to a Government Official for the purpose of expediting a routine government action that the official is otherwise obligated to perform (e.g. paying an expedited fee above and beyond standard permitting fees not disclosed by the governing agency). It is sometimes referred to as a "grease" payment. Facilitating Payments are unlawful in many countries and are prohibited by AT&T. A lawful payment made to a government entity to expedite services is not considered a Facilitating Payment (e.g. payment for overnight mail delivery).

### **H. Health & Safety Payments**

A Health & Safety Payment is only allowed under very limited and unique circumstances. It is made to protect against an imminent threat of physical harm to an individual – never to property. It is also known as a duress payment. AT&T Personnel must contact Legal, the GTO, or your Business Unit's

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Compliance Office as soon as possible whenever a Health & Safety Payment has been requested or made.

## **I. Mergers & Acquisitions**

Risk-based and tailored ABAC due diligence is a critical tool in protecting the value of AT&T's acquisitions. AT&T conducts ABAC due diligence on all merger and acquisition targets (including joint ventures). Post-acquisition integration activities include assessing and, if necessary, enhancing ABAC compliance controls.

## **J. Non-Controlling Interests**

AT&T encourages its interests to abide by ABAC Laws. Where we have made a non-controlling investment in another company, we will make reasonable efforts to promote compliance with ABAC Laws. This includes compliance with relevant books and records, and internal control requirements.

## **K. AT&T Commitment to Maintaining Accurate Books & Records**

In addition to prohibiting bribery, applicable ABAC Laws require companies to maintain accurate books and records and certain internal controls. To satisfy these requirements, each AT&T affiliate and subsidiary will maintain:

- Books and records that, in reasonable detail, accurately reflect the business entity transactions and asset dispositions.
- ABAC Due Diligence on Third Parties.
- A system of internal accounting controls, including periodic audits.

In this regard, AT&T Personnel will not accept requests for false invoices or payments. Invoices or payments that are suspicious, excessive, inadequately described, or otherwise raise ethical concern, are not allowed. This may include payments of commissions, fees or prices that are above the standard for the services or goods relative to the market or what a company generally pays.

## **L. Policy Update and Training**

AT&T's ABAC Compliance Program is regularly monitored. This Policy is reviewed annually and updated accordingly. Some AT&T Personnel may be required to complete ABAC training on an annual or biennial basis, with new hires to complete ABAC training within 30 days of employment. Questions regarding the requirements of this policy as it relates to employee tenure and/or work functions, will be addressed by the organization's legal counsel, human resources employee resource manager, or the Policy Owner.

This policy supports other AT&T policies and statements, including, but not limited to:

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- AT&T Code of Business Conduct
- AT&T Latin America/AT&T Mexico Mobility

### **M. Other Related Policies**

Include list of policy names/links

- AT&T ABAC Hospitality Procedures
- AT&T ABAC Third Party Due Diligence Procedures
- AT&T Code of Business Conduct

### **N. Raising Concerns**

Every one of us is responsible for promoting high ethical standards. If you observe any violation or potential violation of this policy, report the issue to:

- Ask Compliance
- AT&T Reporting Hotlines or Websites
- Asset Protection
- Direct Supervisor or anyone within the Business Unit chain of command
- Global Trade Organization
- Human Resources
- Organization attorney, Legal Department, or Compliance Office

Throughout investigations, AT&T will maintain confidentiality, to the extent possible, based on its legal and ethical responsibilities. AT&T does not tolerate any form of retaliation taken against individuals who, in good faith, report concerns, violations, or suspected violations of this policy.

### **O. Violations**

Violations of this Policy may result in disciplinary action up to and including termination of employment.

### **P. Resources**

This policy supports other AT&T policies and statements, including, but not limited to [AT&T Code of Business Conduct \(COBC\)](#).

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Definitions of common terms (e.g., Facilitating Payment, Government Official, Third Party) are found in the attached Glossary of Terms.

Other related ABAC procedures and documents are available on the GTO web site. Operating Company employees can access their own compliance web sites:

- AT&T Compliance Policies
- AT&T Latin America/AT&T Mexico

**Owner**

AT&T Chief Compliance Office, Global Trade Organization

**Date**

Updated: January 6, 2023, “Anti-Bribery Anti-Corruption (ABAC) Policy version 2.0”.

## **ABAC Policy Addendum Glossary of Terms**

**ABAC Laws:** Anti-bribery anti-corruption laws applicable to our company’s global business operations (e.g., 18 US. Code sec. 201, U.S. Foreign Corrupt Practices Act, UK Bribery Act, Brazil Clean Company Act).

**Anything of Value:** Any form of Gifts or Hospitality. This includes meals and entertainment, covered by hospitality. But it also includes charitable and political contributions, education and internships, employment, equity participation, gift cards, travel expenses, or excursions.

**Close Relative or Associate or Associate:** Includes the following:

- Spouses/domestic partners
- Children and children’s spouses/domestic partners
- Parents (including in-laws and stepparents)
- Sisters and brothers (or spouse’s/domestic partner’s sister and brothers) (including in-laws and stepsiblings)
- Grandparents and grandchildren
- Anyone living in a household (including non-relatives)
- Close Friend
- Current or former government staffer
- Official or unofficial government advisors

**Facilitating Payment:** A so-called “grease” payment made to expedite a routine government action that a Government Official is obligated to perform.

**Gift:** A tangible or intangible object or benefit given to a person without compensation or payment in return. This may include things like marketing or promotional items, holiday favors, charitable contributions, or internships.

**Government Official:** Any person elected, appointed, employed, or otherwise designated to act in an official capacity on behalf of a government (federal, state, local). Includes individuals who work for a government-owned, sponsored, or controlled institution. A Close Relative or Associate or other individuals closely associated with a Government Official could be treated as a Government Official. Common examples of Government Officials include (but not limited to):

- Elected or appointed officials to government position. For example, city council members, federal or state agency representatives, judges, or members of a royal family.
- Persons who work for, or on behalf of, a government official, government agency, or enterprise performing a government function. For example, staff members of elected or appointed officials, customs officers, tax authorities, law enforcement, fire authority, police officers, or military personnel.

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- Individuals who work for, or on behalf of, a state-owned or -controlled entity. For example, professors in a public university; or, employees of a customer, business, enterprise, or instrumentality that is majority owned or significantly controlled by a government.
- Officers of a political party or candidates for public office. For example, candidates running for mayor, governor, or congress.
- Employees or representatives of a public international organization, such as, the United Nations or World Bank.
- Any person who is considered a government official under applicable local law.

**Health & Safety Payment:** A payment made under duress in response to extortionate demands or based on threats of physical harm to an individual. It does not include threats to property or other corporate interests.

**Hospitality:** Activity of providing a guest, invitee, or recipient with goodwill. For example, meals, drinks, entertainment, event tickets, travel expenses, hotel accommodations, tours, or sporting events.

**Kickback:** A payment made to an individual who has enabled or authorized an illicit transaction.

**Legitimate Business Purpose:** The requirement that any transaction, activity, or expense must be lawful, consistent with Company policy, and aligned with appropriate business strategy.

**Modest:** Not lavish or excessive, and within the bounds of usual business standards; ordinary business courtesies that are appropriate.

**Third Party:** Any person or entity who is not an employee, subsidiary or affiliate of our Company who currently does (or seeks to do) business with our Company.