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POLICY NO. 10

BUSINESS-COMPLIANCE

Version 3.0

Valid from: 17 July 2024

Valid until: revoked

Area of application:

This Policy applies to all corporate bodies, employees of Österreichische Post AG and its majority shareholdings in Austria and abroad (hereinafter referred to as the "Post Group"), with local laws and regulations taking precedence if they contain stricter provisions than this Policy.



PREAMBLE

The Post Group aims to act in accordance with the highest standards of ethical conduct and integrity. This claim is the basis for both Austrian Post's Declaration of Principles on Human Rights (hereinafter referred to as the 'Declaration of Principles') and our Code of Conduct and Ethics (hereinafter referred to as the 'Code'). The Declaration of Principles and the Code thus form the basis for our business activities and decisions.

The standards of conduct laid down in the Code of Conduct and Ethics are now specified in more detail in topic-specific policies. The "Business Compliance" policy contains guidelines and processes on the following topics:

- Prohibition of corruption
- Dealing with donations and sponsorship
- What to do in the event of conflicts of interest
- Dealing with company resources

Violations of the policy will be penalised consistently and regardless of the rank and position of the persons involved.

Every manager therefore has a special responsibility for establishing a positive compliance culture and should therefore regularly point out the importance of behaving with integrity and exemplify this through their personal behaviour.

Details of the compliance management system can be found at <https://www.post.at/ir/c/compliance>.



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CONTENT OF THE POLICY

The Post Group aims at a reputation as a trustworthy business partner. We are committed to the highest standards of ethical conduct and integrity. We therefore strongly disapprove of unfair business practices, corruption and bribery. Likewise, the Post Group expects its business partners to adhere to these principles.

The aim of this Policy is to ensure that all relevant statutory anti-corruption provisions are observed in order to avoid financial loss or damage to the reputation of the Post Group's management, its employees or the Post Group as a whole and to create a working environment that meets the Post Group's high standards of integrity. In order to achieve this goal, it is of fundamental importance not only to comply with this policy but also to observe the regulations and processes otherwise defined within the Group, such as the Group Procurement Policy, the Group Regulation on Consistent Communication and Dealing with the Media, the catalogue of approval or the guidelines governing signatures.

If questions arise on the topic of compliance, the Compliance team is available at compliance.helpdesk@post.at to provide help and advice. If an employee wishes to file a report in accordance with the HinweisgeberInnenschutzgesetz or the Whistleblowing Directive, this can be done via the whistleblowing system www.post.at/whistleblowing. Details can be found in Policy 86/2024.

Violations of the Policy will be punished consistently and irrespective of the rank and position of the persons involved.

Every manager therefore has a special responsibility for establishing a positive culture of compliance and should regularly point out the importance of integrity and demonstrate this through their personal conduct.

1. Prohibition of corruption

Corruption is the abuse of entrusted power for personal gain. Forms of corruption include corruptibility, bribery, the granting and acceptance of undue advantages.

An advantage for the purposes of this Policy is

- any donation or gift of a material or immaterial nature,
- which is free of charge for the recipient or for which the consideration is disproportionate to the advantage, and
- to which the recipient has no legal claim.

Advantages are considered to be:

- Money (e.g. cash, bank transfers, interest-free or low-interest loans),
- Benefits of monetary value (e.g. meals/entertainment, vouchers, discounts, free admission to or tickets for events, waiver of a claim, exclusive licenses for computer programs),
- Tangible assets (e.g. valuable books, spirits, CDs),
- Social and professional advantages (e.g. arranging for an award to be granted, supporting a job application, invitations to hunting trips/parties, sports or cultural events, job offers, arranging a holiday job for children).

1.1 Prohibition on accepting bribes and undue advantages

We make our business decisions exclusively for factual reasons in the interests of the company; private interests shall not play a role in this. We do not permit ourselves any undue advantages and, in particular, do not allow ourselves to be influenced in our business decisions. Demanding advantages is forbidden without exception. If we observe such actions within the company, we report them to the central Compliance Office.



The employees of the Post Group (Österreichische Post AG and its subsidiaries) are considered public officials and, as such, must comply with special legal requirements. We therefore strive to avoid any impression of being influenced in business decisions by undue advantages. If we are not sure whether we can accept a gift, an invitation to a business lunch or to an event hosted by a business partner, we can check by looking at the diagram in Annex A. In case of questions we can contact the central Compliance Office, the regional Compliance Officers or the Compliance HelpDesk (by email: compliance.helpdesk@post.at or via the intranet).

1.2 Prohibition of bribery and the granting of undue advantage

When dealing with third parties - whether private individuals, representatives of private-sector companies or public officials - we are prohibited without exception from directly or indirectly offering, promising, granting or approving advantages, if this is intended to result in an act or omission of the recipient in breach of their duty. Any attempt to unfairly influence third parties by granting undue advantages is also prohibited. We strictly avoid conveying any impression of acting inappropriately or dishonestly in any way.

Furthermore, granting any advantages to public officials is subject to particularly strict rules. Here, advantages are only permissible to a very limited extent, even within the scope of official duties. If you have any questions about whether a particular person is a public official, the Compliance Office will be happy to assist. Low-value gifts and benefits customary in the region or country are permitted in the context of an event in which the public official has an objectively justified interest to participate.

For further details, see the illustration in Annex A. If we have any questions, we can also contact the Compliance Office, the regional Compliance Officers or the Compliance HelpDesk (by email: compliance.helpdesk@post.at or via the intranet).

We refrain from granting benefits if we are aware that the beneficiary in question is not permitted to accept the benefit due to their compliance regulations (non-invitation list).

If the advantage is to be granted in exchange for speeding up an official act or achieving that an official act is performed, this is a case of breach of duty. The payment of such "facility payments" is prohibited. There is no breach of duty if non-payment would endanger the personal health of employees or close relatives. Such incidents must be reported immediately to the central Compliance Office.

The following principles can be stated:

Fulfilment of representation duties as a business interest: In principle, the Executive Board or management represents the company externally. In exceptional cases and in agreement with the Executive Board or management, persons from the strategic management circle can also take on this task.

Mass events: Invitations for events with more than 150 invited participants (mass events) must always be organised in such a way that the available places are allocated according to the order of acceptance to the event (first come, first served). In this way, preferential treatment towards individuals can be avoided.

Travel and accommodation costs: In the case of invitations issued to employees of Austrian Post, travel and accommodation costs are generally to be borne by the employer. The same applies accordingly when invitations are issued.

Local custom: In case of gifts (e.g. hospitality or Christmas gifts), care must be taken to ensure that the extent of local and national customary gifts of low value is not exceeded.

If we are requested by third parties to grant unfair advantages or if we observe acts of bribery within the company, we must inform the central Compliance Office.



1.3 Special provision

Employees of the Post Group in purchasing functions (e.g. Group Purchasing, purchasers in Group companies, purchasing merchandise, purchasing freight services, etc.) are prohibited from accepting and granting benefits of any kind.

In special cases, the Compliance Office may grant an exception to this special provision.

2. Dealing with donations and sponsorship

2.1 Principles

Group-wide guidelines on sponsorship and donations help us to ensure that our internal and external conduct and presentation are harmonised and well-coordinated. Those guidelines support us in our efforts to be perceived as a reliable, fair and transparent partner by our customers, business partners, shareholders and the public. With the principles laid down in this Policy, we aim to ensure that sponsorship projects or donations do not cause any financial loss or damage to the reputation of the management, employees or the Post Group as a whole.

The group-wide sponsorship strategy and its objectives are determined by Corporate Communications. All sponsorship activities must therefore be examined in advance by Corporate Communications.

Donations, charitable contributions and sponsorships may not be used to circumvent the aforementioned anti-corruption provisions and must comply with the values and principles laid down in the Post Group's Code of Conduct and Ethics.

Additionally, the provisions of the Media Transparency Policy must be observed.

2.2 What do we mean by sponsorship and donations?

Sponsorship is an integral part of the Post Group's public relations work. Sponsorship in the narrower sense refers to the special form of marketing in which the marketing effect is to be achieved through advertising campaigns within the framework of an event organised by a third party (e.g. sports, culture). Sponsorship in the broader sense means all forms of cooperation with companies and organisations for the purpose of achieving marketing effects. Sponsorship projects can take place in particular in the fields of culture, education, sports, the promotion of environmental protection, and social affairs. The provisions of this Policy also apply to all projects in which the Post Group acts as a sponsorship recipient.

Donations can be made in the form of donations of money, goods or services. Unlike sponsorship, the donor does not expect any business service or transaction in return.

2.3 Dealing with sponsorship

Our sponsorship commitment is based on our values and the resulting mission statement and serves the purpose of promoting the sustainable development of the Post Group.

With our sponsorship strategy we pursue an economic and a social approach with the following objectives:

- Strengthening customer loyalty and customer acquisition
- Intensifying contact with relevant stakeholder groups
- Taking social responsibility
- Promoting the Post Group as an integral part of all living environments



- Increasing employee identification

In addition, there are large-scale events with a particularly broad impact throughout Austria with above-average communicative value as well as experimental pilot projects for regional commitment.

Sponsorships which trigger or might trigger a conflict of interest must be disclosed. Additionally an assessment by Compliance is required. A conflict of interest exists, for example, if a sponsorship agreement is to be entered with an association with whom there is a close personal relationship or if a sales agreement has been concluded with that association recently.

Procedure for the implementation of sponsorships:

The detailed process that we have to follow in connection with sponsorships is described in Annex B. The model contracts for sponsorship agreements can be found in Annex D, E and Annex H. In addition, we find a sample agreement for competitions in Appendix F.

2.4 Dealing with donations

We may not donate money, goods or services in anticipation of any kind of consideration and only for sustainable

- Educational and scientific purposes
- Cultural and social purposes
- Environmental projects
- charitable and humanitarian projects

Furthermore, we may not exert any decisive influence on the use of the donation and the donation may not serve to circumvent the provisions on the granting of advantages (see section I.1 above). This would be the case, for example, if - instead of granting a direct advantage to a public official - a donation is made to an organisation headed by that public official.

We may not make donations of money or goods to organisations that are not compatible with our Code of Conduct and Ethics or to **political parties** or organisations that have a close relationship with political parties. In individual cases, exceptions may be granted in coordination with Compliance. This also applies to organisations that could harm the interests or reputation of the Post Group.

Donations which trigger or might trigger a conflict of interest must be disclosed and require an assessment by Compliance. A conflict of interest exists, for example, if the donation is to be made to an association whose management body includes an employee of the Post Group.

Furthermore, Post Group must not accept any donations.

The detailed process to be followed when making donations is described in Annex C. The sample contract for donation agreements can be found in Appendix G.

3. What to do in the event of conflicts of interest

Our professional activities are geared exclusively to the interests of the company. We always try to separate professional and private interests in order to avoid any conflict that would have a negative effect on the company. We avoid situations in which our personal, family, political or financial interests could conflict with the interests of the Post Group. Any impression that our business decisions are influenced by personal interests should be avoided. Should we nevertheless wish to conduct business with persons with whom we have a personal relationship, we disclose this conflict of interest and coordinate this in advance with Compliance.



In addition, the following requirements apply:

3.1 Conflicts of interest related to procurement

If we have or can have an influence on an order, we disclose this to the department or person responsible for this procurement or to Group Purchasing if:

- they hold an equity interest in a potential business partner and if this shareholding exceeds 5%. This also applies to holdings of close relatives (spouses, life partners, registered partners, children, siblings, parents),
- there is a personal close relationship (next of kin, close friend) with the potential business partner,
- the procurement and sales aspects of the potential business relationship cannot be separated (customer becomes supplier).

In the event of such a conflict of interest, Group-Purchasing is responsible for the procurement process, irrespective of the order volume and the associated requirements of the Group Procurement Policy.

3.2 Conflict of interest due to an instruction relationship

If there is a close personal relationship (spouse, partner, children, siblings, parents) with an employee, colleague or superior, this must be reported to the relevant HR management if it concerns the organisational unit in which you are already working or the one in which you are to work in the future. A (new, future) job may only be taken up after a decision has been made by HR management. In all cases of conflict of interest, HR management is authorised to make appropriate transfers regarding the place of work or activity. This applies in particular in the event, that a person is already working in the organisational unit concerned. HR management takes the relevant decisions in consultation with the responsible divisional management or the responsible management for/of subsidiaries.

This is intended to avoid

- there is a power of instruction or supervision of one party vis-à-vis the other,
- there is collaboration on accounting and settlement processes or on cash or material management, or
- that it leads to collaboration in decisions related to the staff.

If managing directors of subsidiaries are affected by a conflict of interest, this must be reported to the Head of Human Resources Management at Austrian Post.

3.3 Conflicts of interest due to secondary employment

We report all types of secondary employment to HR. The legal structure is not relevant for the existence of secondary employment. This means that we report not only employment relationships, but also, for example, freelance service contracts, the exercise of a business as a self-employed person and freelance activities, mandates on supervisory boards and corporations as well as time-intensive, voluntary activities. A conflict of interest can arise not only with regard to employment with a competing company or secondary employment detrimental to the Post Group's reputation but also due to the amount of time taken up by the secondary employment.

4. Dealing with company resources

The Post Group provides us with the necessary resources for business use. We handle these resources (e.g. staff, buildings, equipment, operating and auxiliary materials) appropriately and sustainably. We do not use company property for private use or for activities that do not serve the company's purpose. However, this does not apply to the contractually agreed private use of company property (e.g. company vehicles).



Intellectual property is a valuable asset that must be protected from unauthorized use. It includes copyrights, trademark rights and patent rights.

5. Training

In order to raise awareness with regard to maintaining integrity and trustworthy behaviour in day-to-day business, regular training measures are implemented in accordance with a target group-oriented training concept. We are obliged to complete the assigned training courses on a regular basis.

WHISTLEBLOWING

Austrian Post and its subsidiaries attach great importance to being perceived as trustworthy partners. The compliance regulations set out in this guideline serve this purpose, and adherence to the regulations protects the reputation of the Post Group.

If we discover any potential misconduct, we can report it using our whistleblowing system.

- www.post.at/whistleblowing

All submissions can be made anonymously or by name and are treated in strict confidence. Austrian Post's whistleblowing system fulfils the legal data protection requirements.

Even if our suspicions turn out to be unfounded, we do not have to fear any direct or indirect disadvantages if we have made our report to the best of our knowledge and in good faith.

CONTACT AND CONTACT PERSONS

We are convinced that feedback and dialogue contribute significantly to improving the compliance management system.

The Compliance HelpDesk is a point of contact for questions and concerns regarding the content and principles of the Code of Conduct and Ethics.

- compliance.helpdesk@post.at
- or via the intranet (see the quick links)

Questions on compliance issues such as gifts, invitations, sponsorships, donations, conflicts of interest or supplier audits can still be directed to the Compliance HelpDesk at compliance.helpdesk@post.at or to the employees of the Compliance Office or the respective compliance officers.

All submissions are treated in strict confidence. The Compliance HelpDesk fulfils the statutory data protection requirements.

The Compliance Officer, the Compliance Office and the Compliance HelpDesk at compliance.helpdesk@post.at are available to answer any questions in connection with the provisions of these Group guidelines and to provide advice in cases of doubt.

CONSEQUENCES OF FAILING TO COMPLY WITH THE POLICY

Violation of this Policy may result in consequences under employment law and, in the case of civil servants, in disciplinary or other measures specified in public sector employment law.